Required Attachments

a) Documentation showing the applicant is located in and provides services Escambia County.
b) Letter of Determination from the IRS confirming your organization's federally tax-exempt status.
c) Copy of your organization's current W-9.
d) Copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2022 tax return along with explanation for late filing.
e) Copy of your organization's most recent 2 years of financial statements, with audit if applicable.

11. Completeness Checklist

Applicants must complete chart below and attach as PAGE 1 of the submission.

Application Forms and Attachments	**Page #**
Project Name: CORE Mobile Medical Clinic	
Project Applicant: Escambia County Public Safety - EMS Division	
Table of Contents (COMPLETENESS CHECKLIST)	**1**
1. Applicant Information	3
2. Project Information	3
3. Certification	15
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5. Quality of Service Questionnaire	16
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7. Budget Narrative	26
8. Budget and Match Form	18
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10. Required Attachments	
a. Documentation of Partnerships – MOUs, Letters of Commitment or Contracts demonstrating location and program services in Escambia County	34
b. Applicants Annual Operating Budget	44

c. Proof of 501c3 Status	N/A
d. Current W-9	45
e. 2022 and 2023 Tax returns	N/A
f. Two most recent years' financial statements (audited, if applicable)	46

Notice of Funding Availability (NOFA)

for projects aligned with Escambia County's

Opioid Abatement Strategy

NOFA Released

Thursday, June 5, 2025

Applications Due

Friday, September 12, 2025 at 5:00 pm

Applications may be submitted by email to

opioidabatement@myescambia.com

Applications may be delivered in person or by US Postal Service to:

Escambia County Administration Office
221 Palafox Place, 4th Floor, Pensacola, FL 32502
Attention: Elizabeth Kissel

It is the responsibility of the applicant to ensure application(s) arrive prior to the due date and time. Applications received after 5:00 p.m. will be returned to the applicant and will not be considered.

This Document can be made available in alternative accessible formats upon request.

Escambia County Purchasing Department
Notice of Funding Availability (NOFA) for projects aligned with Escambia County's Opioid Abatement Strategy

Escambia County, Florida is issuing a Notice of Funding Availability (NOFA) to solicit applications for programs that address the strategies outlined in Escambia County's 2025 Opioid Abatement Implementation Plan (Appendix 1).

Florida was the epicenter of the nation's ongoing prescription drug epidemic, particularly the unregulated pain clinics that are cited as significant contributors to the opioid problem. To reduce the opioid abuse, the state adopted legislation regulating pain clinics and instituted a prescription drug-monitoring program. Efforts to reduce the demand for opioids, have shifted local government's focus from punishing drug users to spending millions on treatment and prevention programs.

On May 15, 2018, the Florida Attorney General's Office filed action in state court against some of the nation's largest opioid manufacturers and distributors for their role in the opioid crisis.

On July 8, 2021, the Escambia County Board of County Commissioners voted to enter into the Florida Allocation and Statewide Response Agreement.

In January 2022, County Administration submitted the Florida Allocation and Statewide Response Agreement to the Florida Office of the Attorney General and designated CDAC Behavioral Health, Inc. as the local task force to address the opioid epidemic. County staff also finalized the abatement plan and interlocal agreement with the City of Pensacola to ensure adequate infrastructure was in place to effectively implement core abatement strategies upon the allocation of settlement funds. Funding was awarded to qualifying counties in June of 2022.

Funding Available

The grant term for this application is 1-year.
Applicants must commit to administering the proposed project for the full 1-year term.
Applicants may apply for reoccurring funding each year.

Opioid Abatement Funds Year 2 Remaining Funding	**$1,667,629.89**

This NOFA contains information and required forms for potential applicants to apply and compete for opioid funds. Potential applicants are advised to read the materials carefully.

The material in this NOFA does not represent all the priorities, program components, or funding sources currently/potentially available through local, state, or federal funders and may change upon the release of NOFAs for the various funding sources. Escambia County reserves the right to apply such changes without further notice to applicants.

Questions Regarding this NOFA

Questions from potential applicants must be submitted via email to opioidabatement@myescambia.com., should use the subject line "NOFA Questions", and be received no later than **5:00 pm on Friday, August 15, 2025**. Escambia County will compile all questions and answers, and provide responses to applicants no later than **5:00 pm, Friday, September 5, 2025**.

Successful applications must meet the guidelines provided in this NOFA. To submit an application for consideration, complete the submission requirements listed here within.

The organization of this NOFA is as follows:

SECTION I: ..... General Information
SECTION II: ..... Scope of Grant Activities
SECTION III: ..... Funding Guidelines
SECTION IV: ..... Application Evaluation and Selection
SECTION V: ..... Application Forms
SECTION VI: ..... Appendix

SECTION I: General Information

Strategic Use and Alignment of Resources

Escambia County is responsible for ensuring that resources are made available to the community to assist those experiencing mental health and substance use disorders. Therefore, Escambia County reserves the right to match funding opportunities available to the applications received to ensure alignment of resources with community needs and appropriate target populations. All applications received will be evaluated for their appropriateness for each funding opportunity that may be available. Escambia County reserves the right to award more than one (1) funding source to a selected application if necessary to maximize a project's effectiveness and overall impact.

Funding Priorities

Submitted applications will be evaluated based, in part, on the extent the project is able to demonstrate achievement of the strategies outlined in Escambia County's 2025 Opioid Abatement Implementation Plan (Appendix 1).

Priority 1: Performance Measures

Escambia County performance measures that selected projects must report on (as applicable) to demonstrate progress toward making significant reductions in the use and abuse of opioids:

1. Reduction in the number of fatal overdoses.
2. Reduction in the number of non-fatal overdose Emergency Department visits.
3. Increase in substance use disorder treatment to reduce opioid overdoses.
4. Increase in access to substance use disorder treatment programs.
5. Increase access to substance use prevention programs.
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.

Proposed projects that clearly describe how the project will improve the performance measures and demonstrate progress toward making significant reductions in the use and abuse of opioids will score higher and receive priority for funding.

Priority 2: Innovation and Evidence Based Programs

Proposed projects that include innovative and effective best practices will receive higher scores and consideration than those projects that are a continuation or capacity expansion of a current program.

Applicants should consider modeling programs after evidence-based initiatives created by the World Health Organization, the Substance Abuse and Mental Health Services Administration, or the State of Florida Department of Children and Families Office of Substance Abuse and Mental Health, such as those initiatives linked below.

World Health Organization-UNODC "Stop Overdose Safely (S-O-S)" initiative.
https://www.who.int/initiatives/joint-unodc-who-programme-on-drug-dependence-treatment-and-care/S-O-S-initiative

Substance Abuse & Mental Health Service Administration Evidence Based Practices Resource Center
https://www.samhsa.gov/resource-search/ebp?rc%5B0%5D=substances%3A20365

DCF Recovery Oriented System of Care
https://www.myflfamilies.com/services/samh/providers/recovery-oriented-system-care

Escambia County is seeking 'out of the box' applications. Projects may be proposed that incorporate different component types and include additional partners (with an established, formal agreement for the proposed project) to provide a specific service as part of an overall project application.

Projects that include a mobile or community-based approach will receive **up to 5 bonus points** on their application. Mobile or community-based services reduce barriers of transportation, physical location, or income that may inhibit an individual from accessing services. Mobile or community-based programs must be able to be carried out in a location that is best suited to the individual being provided the service, including, but not limited to: homeless encampments, an individual's residence, or at other community service providers (i.e. emergency shelters, transitional housing facilities, day centers, etc.).

Priority 3: Strategic Partnerships

Additional points will be awarded to projects that attach written documentation (MOU or letter of support) demonstrating coordination with housing providers, workforce development boards, and healthcare organizations to provide permanent housing services. Points will be awarded for projects that have written documentation to demonstrate:

- Partnership with public and private healthcare organizations to assist program participants with obtaining medical insurance to address healthcare needs.
- Partnership with public and private healthcare organizations to provide physical healthcare to program participants, including access to prescriptions and ongoing primary care.
- Partnership with behavioral health care providers to provide mental health services and substance use disorder treatment to program participants.
- Partnerships with public housing authorities or other public/private housing providers to provide permanent housing to program participants.
- Partnership with local workforce development centers to provide employment opportunities, job training programs, and job readiness assistance to program participants.

Written documentation must clearly outline the scope of services that will be provided, the number of program participants that are anticipated to benefit from the partnership and the dollar value of the proposed commitment.

Project Completion Timeframes For most project types, the Proposed Project should be able to be operational within 6 months following the award of funding.

Critical Dates and Timeline

Thursday, June 5, 2025		Escambia County Issued Request for Applications for projects aligned with Escambia County's Opioid Abatement Strategy
Wednesday, July 9, 2025	9:00 AM	Optional Pre-Application Meeting A pre-solicitation meeting will be held on Wednesday, July 9th at 9am via Teams. Attendance is not mandatory. **Microsoft Teams meeting** **Join on your computer, mobile app or room device.** Join the meeting now **Dial in by phone** +1 863-333-5817, 380480857# United States, Lakeland Phone conference ID: 380 480 857#
Friday, August 15, 2025	5:00 PM	Deadline for questions regarding NOFA
Friday, September 5, 2025	5:00 PM	Responses to NOFA Questions
Friday, September 12, 2025	**5:00 PM**	**SUBMISSION DEADLINE** – Project Applications
Tuesday, September 30, 2025	10:00 AM	**Performance, Evaluation, and Ranking Committee** Members will meet to score each project application using the published Scoring Criteria. **Microsoft Teams meeting** **Join on your computer or mobile app.** Join the meeting now **Dial in by phone** +1 863-333-5817,,360287189# United States, Lakeland Phone conference ID: 360 287 189#
Friday, October 10, 2025	5:00 PM	Notice of advancement to the Opioid Abatement Board for review to all project applicants.

Applicant Eligibility

All public (local government) and private non-profit agencies that currently provide services, as well as those that want to expand to provide services, for persons experiencing mental health, substance use, or co-occurring disorders are eligible to apply. **Applicant must include proof of 501(c)3 status with submission.**

Applicant must also meet all the following requirements:

- Serves Escambia County.
- Submitted the Letter of Determination from the IRS confirming your organization's federally tax-exempt status.
- Submitted a copy of your organization's current W-9.
- Submitted a copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2022 tax return along with explanation for late filing.

- Submitted a copy of your organization's most recent 2 years of financial statements, with audit if applicable.
- Able to operate program on a Reimbursable Basis and submit required documentation to Escambia County.
- Organization has Quarterly reporting capacity.
- Program includes at least one of the "Priority" Core Strategies in Schedule A and/or one of the "approved uses" in Schedule B.

Any applicant on the excluded parties list (www.sam.gov/SAM/) will be considered **ineligible** for funding.

SECTION II: Scope of Grant Activities

Escambia County encourages applicants to submit applications for projects, even if the project does not 'fit' perfectly into the descriptions here within. By submitting an application, the applicant is informing Escambia County of projects it intends or desires to develop to help satisfy an unmet need in the community and collaboratively work to reduce abuse of opioids in Escambia County.

Projects acceptable under this request include:

- **New Project** - a project that does not currently exist and if funded will increase overall service capacity in Escambia County.
- **Expansion of Funding for a Current Project** – a project currently operating in the community that is being expanded. Applicants must clearly identify the need for expanded services and demonstrate a quantifiable increase in the number **and** type of services being provided.

Funding requests that supplant or replace a project's current funding source(s) will not be accepted.

If a project includes multiple, linked activity types (components), only one application that details the different activity types, needs to be completed. The single project application should explain in detail all activity types and the project outcomes for the different activity types.

Eligible Activities

The following activities may be funded through this application:

1. Increased Substance Use Disorder Treatment and Recovery
2. Increased Programs and Strategies to Prevent Drug Use
3. Increased Training, Prevention, and Treatment in Our Criminal Justice System

All projects must meet all Federal and State requirements.

Federal Guidelines for Opioid Treatment Programs:
https://store.samhsa.gov/product/Federal-Guidelines-for-Opioid-Treatment-Programs/PEP15-FEDGUIDEOTP

Resources for Opioid Treatment Providers:
https://www.hhs.gov/opioids/treatment/resources-opioid-treatment-providers/index.html

Federal Opioid Treatment Standards:
https://www.law.cornell.edu/cfr/text/42/8.12

Federal Standards for Medication Assisted Treatment:
https://www.ecfr.gov/current/title-42/chapter-I/subchapter-A/part-8

SECTION III: Funding Guidelines

Administrative Costs

If awarded, the project's admin funding will be based on available and allowable admin funding as determined by the funding sources and may be divided between Escambia County and the applicant. Eligible costs include general management, oversight, and coordination; training on grant requirements; consolidated plans; and environmental reviews.

Funding Source	Maximum Percent of Admin Allowed
Opioid Abatement Funding	10%

Cost Reimbursement

All contracts will be on a cost reimbursement basis. Sub-recipient will be required to submit proper back-up documentation for project eligible expenses as determined by the funding source regulations and requirements. Reimbursement requests may be requested several times throughout the year as various program expenditures take place.

Match

No match is required for this funding.

Cost of Submitting Applications

The cost of preparing and submitting an application is the sole responsibility of the applicant and shall not be chargeable in any manner to Escambia County, Escambia County will not reimburse any applicant for any costs associated with the preparation and submission of an application, including but not limited to, expenses incurred in making an oral presentation, or participating in an interview *(if required)*.

Conflict of Interest

The applicant agrees that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required if a contract is awarded. The applicant further agrees that no person having any such interest shall be employed or engaged for said performance. The applicant agrees that no employee, officer, agent of the applicant or its sub-recipients shall participate in the selection, award or administration of a contract or construction bid if a conflict-of-interest, either real or implied, would be involved. The applicant or subrecipient employees, officers and agents should refrain from accepting gratuities, favors or anything of monetary value from contractors or potential contractors based on the understanding that the receipt of such an item of value would influence any action or judgment of the applicant. For federally funded contracts, conflict of interest provisions described in 2 CFR 200.112 and all other state and federal regulations currently in effect and as may be amended from time to time shall apply.

State and Federal Administrative Requirements

Agencies must comply with Federal administrative requirements. All agencies awarded funds through this NOFA will be required to comply with a variety of requirements governing the use of State and Federal funds. Additionally, agencies awarded funds through this NOFA will be required to provide access to their financial records to a representative of Escambia County to evaluate their financial management systems. Escambia County staff will monitor each program to ensure compliance with the terms of the funding agreement between the Escambia County and the agency. This will include monitoring records kept by the applicant to demonstrate the eligibility of clients, the services provided, and other required information.

Liability insurance is required for all Grants. All agencies awarded funds will be required to obtain liability and worker's compensation coverage that will be further defined in the funding agreement, if awarded. **Escambia County Board of County Commissioners must be named as the Certificate Holder and the additional insured.**

Handicapped Accessibility – All projects must be accessible to persons with disabilities. Programs, information, participation, communications, and services must be accessible to persons with disabilities. Agencies must comply with Section 504 of the Rehabilitation Act of 1974 and Americans with Disabilities Act (ADA).

Nondiscrimination – All funded agencies must ensure that all persons have fair and equal access to all forms of assistance regardless of race, color, national origin, age, sex, familial status, religious preference, disability, type or amount of disability, gender identity, perceived gender identity, marital status, sexual orientation, or perceived sexual orientation. These non-discriminatory practices apply to employment and contracting as well as to marketing, and selection of project participants. Programs funded through this funding must practice a person-centered model that incorporates participant choice and inclusion of all geographic areas and subpopulations in Escambia County, including persons who are homeless, veterans, youth, and families with children, individual adults, seniors, victims of domestic violence, and Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, and Intersex (LGBTQI) individuals and families.

Programs funded through this funding must operate in accordance with all federal statutes including, but not limited to: the Fair Housing Act, Title VI of the Civil Rights Act, Section 504 of the Rehabilitation Act, and Title II and Title III of the Americans with Disabilities Act.

Funded agencies must maintain records demonstrating compliance with the nondiscrimination and equal opportunity requirements, including data concerning race, ethnicity, disability status, sex, and family characteristics of persons and households who are applicants for, or program participants in, any program or activity funded in whole or in part with the awarded funding source. Funded agencies must have an affirmative marketing plan that demonstrates how the agency conducts outreach to persons who are least likely to access services, including those who represent BIPOC subpopulations.

Formal Termination Policy – Funded agencies must develop a formal Termination Policy that clearly describes a process by which clients' services may be terminated if program requirements are violated. The process must recognize individual rights and allow termination in only the most severe cases. Termination processes services must include written notice to the program participant, with a clear statement of reasons for termination; review of decision to terminate, with opportunity for the program participant to present written or oral objections to agency; prompt written notice to the project participant of final decision.

Supportive Assistance – Funded agencies must assure that individuals and families are connected to appropriate supportive services including permanent housing, mental health treatment, physical health treatment, counseling, case management, supervision, recovery group and other services essential for achieving maintaining sobriety and stability. Additionally, agencies must assure that clients are assisted in obtaining other Federal, State, local and private assistance, where available. This will include individually assisting clients to identify, apply for and obtain benefits under mainstream health and social services program for which they are eligible such as: TANF, Medicaid, SSI/SSDI, Food Stamps, and various Veterans Programs. *Escambia County encourages a "warm hand-off" model, which ensures transfer of client and referral information directly to the receiving case manager, and prevents missed service connections.*

Confidentiality – Agencies must comply with confidentiality requirements and privacy protections outlined in HIPPA: https://www.hhs.gov/hipaa/for-professionals/privacy/laws-regulations/index.html

Participation in Homeless Continuum of Care (CoC) and Behavioral Health Collaborative Systems – Any agency awarded funding through this NOFA is **required** to:

1) actively participate in the homeless CoC including attendance at the monthly CoC committee meetings
2) actively participate in any Behavioral Health collaborative systems that exist in Escambia County

3) accept referrals for all funded programs through the Homeless Coordinated Entry System, and any Behavioral Health collaborative systems that exist in Escambia County

Minimum Funding Request

The minimum funding request for any project is **$50,000.** Escambia County reserves the right to award more or less than the amount of funds requested based on funding available.

SECTION IV: Application Evaluation and Selection

Threshold Requirements

Applications will be reviewed by Escambia County staff to ensure the submission does NOT contain any fatal flaws, as listed below. If Escambia County determines the threshold requirements are not met, the project will be rejected, and the applicant agency notified in writing. If the applicant and application are determined eligible, then the application will proceed to the Application Review, Scoring and Conditional Selection Process.

Fatal Flaws

Applications that commit the following will be considered as having a fatal flaw, and will not be given consideration for funding:

- Applications received after the stated due date and time.
- Applications received from an agency not eligible to apply (is not a non-profit, local government and/or is listed on the Excluded Parties List, has not provided direct services for 24 months prior to application due date).
- The Application is not signed by the agency official designated to execute contracts.

Application Review, Scoring and Conditional Selection Process

Applications that meet threshold criteria will be forwarded to the Performance Evaluation and Ranking Committee for review, scoring and conditional selection. The Committee Members will meet to review and score each project application in accordance with the Ranking and Reallocation Policies.

Committee Members who have an interest in a submitted project application will recuse themselves from scoring. An interest includes being an employee, volunteer and/or board member of an applicant agency or other entity that is direct partner and/or would otherwise directly benefit of the proposed project.

Application Minimum Requirements:

	Category	Pass/Fail
1.	Services Escambia County.	
2.	Submitted the Letter of Determination from the IRS confirming your organization's federally tax-exempt status.	
3.	Submitted a copy of your organization's current W-9.	
4.	Submitted a copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2022 tax return along with explanation for late filing.	
5.	Submitted a copy of your organization's most recent 2 years of financial statements, with audit if applicable.	
6.	Able to operate program on a Reimbursable Basis and submit required documentation to Escambia County.	
7.	Organization has Quarterly reporting capacity.	

8.	Program includes at least one of the "Priority" Core Strategies in Schedule A and/or one of the "approved uses" in Schedule B.	

Application Bonus Points

	Category	Total Points Possible	Score
1.	Partners with public or private organizations/agencies that provide similar services.	20	
2.	Other funding match provided.	20	
3.	Program is "Specific and Measurable".	20	
4.	Provides Free Services to Escambia County	20	
5.	Provides a Mobile Unit	20	
	TOTAL BONUS POINTS	**100**	

Notice of Conditional Selection Decision

Escambia County staff will provide written notice regarding the conditional selection decision to each applicant.

Post Award Requirements

If awarded, a contract will be executed by the Escambia County Board of County Commissioners and administered by Escambia County staff. The contract will be based upon the information submitted in the application, all accompanying exhibits/attachments and any additional information that is requested/received during the review phase. Contract language is not negotiable. **The contract is reimbursement based, and the applicant must be able to pay for project costs prior to requesting payment.** Modifications and updates to application exhibits may be required prior to contract execution. Applicants should review the attached contract to ensure their ability to comply with all requirements and expectations, including potential increased insurance coverage and financial audits.

SECTION V: Application Forms

All forms must be complete for application to be considered for conditional award.

1. Applicant Information

Organization Name: Escambia County Public Safety - Core Program	Authorized Organization Representative Name/Title: Christopher K. Watts/ EMS Chief
Address: 6575 North "W" Street	Telephone: (850) 471-6400
City, State/Zip: Pensacola. FL 32505	Organization Website: MyEscambia.com
Contact Person Name/Title: Walter J. Kerman	Unique Entity ID (SAM #): LLHWX867E5J6
Contract Person E-mail: wjkerman@myescambia.com	Federal Employer ID #: 59-6000598

2. Project Information

Project Name: Escambia County CORE Mobile Medical Clinic	
Project Address *(if different from organization address)*:	
This is a/an: ☐ New Project or ☒ Expanded Project	
Total Funding Requested for this Project: $ $541,066	
Number of Persons to be Served: 315	
Project Type ***(check as many as applicable below):***	
Medication Assisted Treatment X	**Education Program** X
Prevention X	**Recovery** X
Treatment (other than medication assisted) (specify model):	
Overdose Reversal Medication Distribution X	**Criminal Justice Training, Prevention, and Treatment**
Other (please specify):	

Target Population (*check as many as applicable below*):	
☒ Chronically Homeless ☒ Single Individuals ☒ Victims of Domestic Violence ☒ LGBTQI+ Individuals/Families/Youth ☐ Other: _____	☐ Families ☒ Unaccompanied Youth (ages 18-24) ☒ Veterans ☒ Individuals with Severe and Persistent Mental Illness
Target Service Location (*check as many as applicable below*):	
☐ City of Pensacola ☐ Town of Century	☐ Unincorporated Escambia County ☒ All of Escambia County ☐ Other: _____
Is this project using a mobile based treatment model? ☒Yes ☐No	

3. Certification

To the best of my knowledge, I certify that the information in this application it true and correct and that the document has been duly authorized by the governing body of the applicant. I will comply with the program rules and regulations if assistance is approved. I also certify that I am aware that providing false information on the application can subject the individual signing such application to criminal sanctions. I further certify that I am authorized to submit this application and have followed all policies and procedures of my agency regarding grant application submissions.

Authorized Organization Representative:

Signature: Debbie Bowen

Typed Name: Wesley J. Moreno

Title: County Administrator

Date: 9/11/25

4. Project Description

Narrative response must include:

- Sufficient information to understand the scope of the project, the number and type of clients to be served, the services to be provided and the cost of the proposed activities.
- How the project will follow an evidence-based program model or creates an innovative approach to reducing opioid abuse.
- The project's plan to coordinate with housing providers, workforce development boards, and physical and behavioral healthcare organizations to provide housing and supportive services.

Limit response to 2,000 words.

The narrative is required and must be attached to the application in either Word or PDF format.

5. Quality of Service Questionnaire

The applicant shall provide a brief response to each question below:

1. Describe how the project aligns with Escambia County's Opioid Abatement Strategic Summary (Appendix 1).
   Each item is addressed in the Program Impact on Opioid Funding Strategies in the narrative.
2. Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing Behavioral Health systems in Escambia County, and how this project will integrate with those systems.
   We have several staff involved at some level with CORE that are members of the CoC.
3. Describe your procedure for assessing participant's needs and making client referrals to other service providers. Describe how you ensure that participants are connected to the services they request.
   CORE employs "warm hand-off" to partners Community Health of West FL and Lakeview.
4. Describe how the project will provide connections to permanent supportive solutions, include the extent to which this project will connect client to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long term stability.
   CORE employs "warm hand-off" to partners Community Health of West FL and Lakeview
5. Explain how your agency engages persons with lived experience (i.e. previously or currently homeless, previously or currently experiencing MH/SUD, etc.) and historically marginalized groups (i.e. black, indigenous, people of color, LGBTQ+ populations, etc.) in the design and evaluation of programs and services. Include the number of persons engaged and their role.
   All CORE patients are persons with lived experience. The only requirement is Opioid Use Disorder.
6. Explain your agency's experience providing services to individuals and families who have substance use or co-occurring disorders, including federal, state, and/or local government grant experience and capacity of the organization to administer the project and oversee all compliance requirements.
   CORE experience is explained in the Background and Need section of the narrative.
7. Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to services for individuals and families who have substance use or co-occurring disorders.
   CORE staff goes to CORE patients mitigating any transportation issues.
8. Describe how your agency evaluates program success.
   Program success is defined by our documented outcomes.
9. Describe how the agency will continue to provide quality services in the community in the case of reduced or loss of funding. The CORE program will continue as long as the State and Local government supports the program. The CORE program is supplemented through Escambia County EMS funds.

6. Ability to Complete Activities Outline

The applicant shall provide an outline that documents their ability to complete the funded activities in the allotted timeframe. This outline shall include:

- Timelines of critical tasks to be accomplished for each proposed activity.
- Monthly spending plans and proposed drawn down schedules; and Reporting schedule for outcomes achieved.

The outline is required and must be attached to the application in either Word or PDF format

7. Budget Narrative

The applicant shall provide a budget narrative to describe the overall project budget and sources of match funds expected for the period of the grant. The budget narrative ***must*** include the following criteria:

- Identify sources of leveraged funds which are currently committed to the organization for this project ***(commitment letters MUST be attached).***
- Description and justification of the proposed Personnel Costs, including Fringe Benefits.
- Description and justification of the proposed Other Program Operation Costs.
- Description and justification of the proposed Administrative Costs.
- Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.
- If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.

A copy of the applicant's overall budget, including other services or programs and funding sources, general management and oversight budget, and overhead/indirect rates charged to grant sources must be attached following the Budget Narrative.

8. Budget Form

Complete each line as applicable to the proposed project.

Budget Template

Notice of Funding Availability

Complete ONLY BLUE fields. Do not edit grey fields.

Year 1 (Dates will be based on award date)		
Eligible Costs	**Quantity AND Description** *(max 400 characters)*	**Annual Assistance Requested**
Case Management		
Peer Support Staff		
Nursing Staff		
Peer Specialist Certifications		
Mobile Service Delivery Vehicles and Associated Costs (i.e. mileage, maintenance, etc.)		
Computers, Phones, and other equipment for program staff		
Program Related Supplies (i.e. harm reduction materials, PPE, medications)		
Marketing and Educational Materials		
Other Expenses	One time cost for 2 Mobile Clinic Vehicles $197,890 each	$395,780
Other Expenses	One time cost for 2 Zoll X Series Monitors/Defibrillators	$145,286
Other Expenses		
Subtotal Requested		$ 541,066 -
Admin Requested (MAX 10%) *(i.e. accounting costs, contract management costs, facility costs)*		0

Total Amount Requested	$ 541,066 -

10. Project Outcomes

Applicants must provide anticipated outcomes for each of the following performance measures.

Performance Measure	Baseline Data (*must include source*)	Desired Outcome	Describe the project component(s) that will be used, and how the outcome will be achieved and monitored.
1. Reduced number of fatal overdoses.	59	15% reduction	EMS data
2. Reduced number of EMS overdose responses.	2,705	15% reduction	EMS data
3. Increase in substance use disorder treatment to reduce opioid overdoses.	286	25% increase	EMS data
4. Increase in access to substance use disorder treatment programs.	286	25% increase	EMS data
5. Increase access to substance use prevention programs.			Work with community outreach events and trainings
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.			Utilize DCF & Drug Court to ensure access to care. Continue taking patients from release at Jail and enrolling in MAT.
9. OTHER: _____			
If awarded, applicants will be required to submit detailed reports include de-identified and de-duplicated demographic, service, health, and outcome data.			

SECTION VI: Appendix 1 - Opioid FY25-26 Implementation Plan

Notice of Funding Availability (NOFA) for projects aligned with Escambia County's Opioid Abatement Strategy

Opioid 2025 - 2026 Implementation Plan

Qualified County— Escambia County

Current Funding Amount Available: $ 1,667,629.89
Funding Already Allocated: $3,702,033.99
TOTAL FUNDING RECEIVED TO DATE: $5,369,663.88
Counties of service: Escambia County

2025 - 2026 Opioid Funding Strategies:

A. **Treatment and Recovery**
   a. Treatment Expansion
   b. Recovery Support
B. **Prevention**
   a. Primary Prevention
   b. Community
C. **Criminal Justice**
   a. Law Enforcement
   b. Community Corrections
   c. Post Incarceration Social Programs

Treatment and Recovery			
Sub-Categories	**Description**	**Core Strategy (From Schedule A)**	**Allowable Use (From Schedule B)**
Treatment Expansion	Expand substance use disorder treatment, i.e., detox, inpatient/residential and outpatient treatment, and medications for opioid use disorder.	**A.** Naloxone or other FDA-approved drug to reverse opioid overdoses. **B.** Medication-Assisted Treatment ("MAT") Distribution and other opioid-related treatment. **C.** Pregnant & Postpartum Women. **D.** Expanding Treatment for Neonatal Abstinence Syndrome. **F.** Treatment for Incarcerated Population.	**A. TREAT OPIOID USE DISORDER (OUD)** **E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME**

		H. Expanding Syringe Service Programs	
Recovery Support	Programs that promote recovery, like access to housing and health care, employment and job training, and peer support programs.	**E.** Expansion of Warm Hand-off Programs and Recovery Services	**B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY** **C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)** **E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME**
Prevention			
Sub-Categories	**Description**	**Core Strategy (From Schedule A)**	**Allowable Use (From Schedule B)**
Primary Prevention	Programs and strategies shown to prevent drug use, including family and youth programs, that promote healthy behavior and relationships and reduce risk factors, as well as adult education programs and public education campaigns.	**G**. Prevention Programs **B**. Medication-Assisted Treatment ("MAT") Distribution and other opioid-related treatment.	**F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS** **G. PREVENT MISUSE OF OPIOIDS**
Community	Funding for schools, childcare, family services, and job training to prevent drug use	**G**. Prevention Programs **B**. Medication-Assisted Treatment ("MAT") Distribution and other opioid-related treatment.	**G. PREVENT MISUSE OF OPIOIDS**
Criminal Justice			
Sub-Categories	**Description**	**Core Strategy (From Schedule A)**	**Allowable Use (From Schedule B)**
Law Enforcement	Funding and training for local police, drug task force, and efforts that prevent illegal drugs from getting to their destination.	**G**. Prevention Programs	**D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS** **I. FIRST RESPONDERS**
Community Corrections	Develop or expand drug or family courts and other law enforcement programs that help people using drugs find treatment and stay in the community.	**B**. Medication-Assisted Treatment ("MAT") Distribution and other opioid-related treatment. **E.** Expansion of Warm Hand-off Programs and Recovery Services	**C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)** **D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS**

		F. Treatment for Incarcerated Population. **G.** Prevention Programs	
Post-Incarceration Social Programs	Programs that help people recovering from substance use disorders reunite with their communities following jail/prison time.	**E.** Expansion of Warm Hand-off Programs and Recovery Services **F.** Treatment for Incarcerated Population. **G.** Prevention Programs	**C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)** **D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS**

Proposal to the Escambia County Opioid Abatement Committee
Request for Funding: $541,066 for Mobile Medical Clinic to Expand Escambia County EMS CORE Program

Executive Summary

Escambia County EMS respectfully requests $541,066 to purchase and equip mobile medical clinics to expand the reach of the Community Outreach, Recovery, and Engagement (CORE) Program. The mobile units will allow EMS to deliver compassionate, evidence-based care directly to individuals affected by opioid use disorder (OUD) bridging the gap between emergency response, recovery support, and long-term treatment services. This investment will significantly enhance our ability to meet people where they are, reduce overdose deaths, and support sustained recovery in our community.

Background and Need

The opioid crisis continues to place unprecedented strain on Escambia County. Despite progress in education, treatment availability, and first responder interventions, many individuals struggling with OUD still face:

- Limited access to immediate care following nonfatal overdoses.
- Limited access to detoxification management and care.
- Transportation and geographic barriers to treatment and recovery services.
- Stigma and mistrust of traditional systems of care.

Since its launch in 2023, the EMS CORE Program has demonstrated measurable success in integrating recovery specialists into EMS response, rapidly connecting individuals to treatment, and improving outcomes. To date, the Escambia County EMS CORE program has successfully assisted more than 400 individuals into recovery. The program has been extremely successful, and we are committed to continuing its growth to meet the evolving needs of our community.

In 2022 Escambia County led the state in per capita in opioid overdose deaths. 62.3 per 100,000. That alarming statistic is what brought Escambia County into the CORE rollout. 2023 we reduced that to 47 per 100,000. 2024 numbers are still pending Medical Examiner's finalization; however, our data tells us we dropped to 30 per 100,000. In 2025 we have seen that number decline even more to 21 per 100,000.

Escambia County EMS currently operates a mobile medication-assisted treatment (MAT) program using a single SUV platform. While this unit has proven invaluable for providing evaluations and treatment directly in the field, its small size presents significant challenges:

- Patient interactions are constrained by lack of private, climate-controlled space, making services less effective during rain, high heat, or cold weather.
- Many individuals served have unstable housing, making it even more critical to have a safe, accessible clinical setting.
- The limited footprint of an SUV restricts onboard medical equipment and staffing capacity, which in turn reduces outreach impact.

Proposed Solution: Mobile Medical Clinic

The acquisition of two fully equipped mobile medical clinics will significantly enhance Escambia County EMS's capacity to serve the community by:

- **Delivering CORE services directly to those most in need**, including outreach at overdose "hot spots," rural communities, shelters, and recovery-focused events.
- **Providing immediate access to medical evaluation and care**, including the initiation of Medication-Assisted Treatment (MAT), recovery coaching, and harm-reduction resources.
- **Creating a private, dignified clinical environment** that protects patients from the elements, reduces stigma, and fosters trust in care delivery.
- **Offering a safe, controlled space for CORE staff to deliver high-quality patient care**, supporting their ability to work effectively and securely in the field.
- **Serving as versatile platforms for health screenings, education, and preventive care** that extend beyond opioid use disorder (OUD), ultimately strengthening overall public health infrastructure and outcomes.

Expected Outcomes

The mobile clinic will:

- Expand CORE reach by at least 10% in the 3rd year by providing on-scene recovery resources rather than requiring transport to fixed facilities.
- Reduce nonfatal overdose recidivism by improving post-overdose engagement.
- Increase treatment initiation rates through rapid connection to MAT and recovery partners.
- Improve data collection and outcomes tracking to inform future opioid abatement efforts.
- Help better assess patients' clinical needs beyond MAT

Program Impact on Opioid Funding Strategies

- Schedule A, sub section B, medication assisted treatment. COREs mission is opening door to low barrier MAT treatment. As a leading provider of prehospital medication-assisted treatment (MAT), overdose response, and community-based recovery support, CORE has witnessed firsthand the devastating effects of opioid misuse on families across our county. We have a track record of helping break the cycle.
- Schedule A, sub section C, pregnant and postpartum women. We ensure that this patient population has a low barrier access to care. We actively help pregnant mothers enroll in medicated assisted treatment and connect them with DCF resources to keep families together.
- Schedule A, subsection F, treatment for incarcerated population. Prior to release, incarcerated individuals are provided with CORE contact cards. Upon release CORE is one of the first calls and appointments these individuals seek. This is essential to reducing recidivism rate, and overdose fatalities.
- Schedule B, subsection A, treat opioid use disorder. We engage this patient population and successfully treat those struggling with opioid use disorder.
- Schedule B, subsection C, we actively connect people with long-term help. This includes needs beyond opioid use disorder. This patient population struggles with medical effects from opioid use, and helping treat the whole person is key to success.

Financial Request and Justification

Funding Amount: $541,066

Purpose: Purchase and medical outfitting of 2 mobile clinic vehicles, including exam space, onboard medical equipment, private exam space, and branding/visibility to support outreach. This includes outfitting each mobile clinic with diagnostic tools, and vital sign monitoring. These items are essential for providing safe clinical care and ensuring our patient needs are being met.

Sustainability: Ongoing operational costs (staffing, fuel, MAT supplies) will be absorbed by Escambia County EMS CORE program through existing grants, agency support, and future

reimbursement pathways. There will be no Administrative Costs associated with this request for funding.

Upon final approval, including Escambia County Board of County Commissioner's approval and issuance of a Purchase Order, the mobile medical clinic should be ready for use in a maximum of 120 days.

This one-time investment will yield lasting benefits by embedding recovery-oriented care into the fabric of our community's emergency response and outreach systems.

Conclusion

The Escambia County EMS CORE program represents a holistic and integrated response to the opioid crisis embedding recovery support into the initial emergency response and connecting individuals quickly and seamlessly to long-term care. By being compassionate, accessible, and community-oriented, CORE removes traditional barriers, builds trust, and helps rewrite recovery narratives.

A mobile medical clinic is the next critical step to ensure no individual is left unseen, unsupported, or unreached. We respectfully request the Opioid Abatement Committee's approval of this $541,066 investment to save lives and strengthen pathways to recovery for Escambia County residents.

ETR
Emergency • Tactical • Rescue Vehicles
www.ETRVEHICLES.com

September 8, 2025

Mr. Brandon Goodale
Escambia County EMS
6575 N. W. St.
Pensacola, Fl 32505

We are pleased to provide you with the following pricing, drawing, and chassis specifications for the purchase of a new 2026 ProMaster cargo van high roof Mobile Medical Clinic.
SCOPE OF WORK:

- New 2026 ProMaster 2500 cargo high roof van with running boards and Anti-theft system (see attached specifications).

INTERIOR CONVERSION TO INCLUDE:

- Street Side to include (per drawing attached) 5- cabinets with plywood/white mic (dry eraser finish, wipeable), Plexiglas slider windows, C-track with 2 -flat shelves per cabinet, Sentry Safe digital with electronic lock, 4-bottom cabinets with solid doors and latches, combination Full size Exam Bed/convert into bench seating with vinyl cushions, and HVAC cabinet.
- Curbside side to include (per drawings attached) 4-upper cabinets with plywood/white mic (dry eraser finish, wipeable), Plexiglas slider windows, C-track with 2- flat shelves per cabinet, full length counter top with sink, 2- 10 gallon water tanks (fresh & grey) tank less heater, Medical Refrigerator with locking door, switch panel 4- 110 volt outlets, 1- power port, USB outlet, Vanner 2000W inverter, 30 amp shoreline, additional 12V battery, 3-over head lights for counter top, seat access for desk and secure transport of chair, and plywood white/mic (dry eraser finish, wipeable) to cover OEM sliding side and rear access doors.
- Headliner to include plywood/mic (dry eraser finish, wipeable) with 6 LED lights (high& low) flush mounted.
- Front bulkhead wall to include locking sliding access door plywood/mic (dry eraser finish, wipeable) with 12" x 18" sliding window, 12 Volt HVAC vents and electric fan for increase air circulation for rear clinic work area.
- Flooring Lonseal 424 TX gun metal grey small diamond.
- Wast Management package includes removable waste bin, sharps container.
- Starlink Mobile roof mount kit installed.
- Includes Escambia County CORE MIH logo on both sides of body

- Welch Allyn Green Series 777 Integrated Wall Diagnostic system includes Wall Aneroid Sphygmomanometer, Coaxial Ophthalmoscope, Macro View Otoscope, Kleen Spec Disposable Specula Dispenser, wall mounted (30" x 12").
- Safety Equipment and labels including 10 lbs. Fire Extinguisher with bracket, back up alarm, and triangle kit with holder,

PRICING:

- Total price per unit $197,890.00
- Plus, applicable taxes, tag, and title
- The above price is based on availability of 2026 ProMaster 2500 Cargo High roof Van or 30 days.
- Price includes delivery to customer location.
- Terms – Payment in full is due upon the delivery of each completed unit. Upon payment, ETR, L.L.C. shall furnish the customer a "Statement of Origin" or the necessary validated documents required for title application.

Sincerely,

Scot D Lucas

Scot D Lucas
Director of Sales
ETR, L.L.C.

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Quote No: Q-119837 Version: 2

Escambia County EMS Bill To & Ship To Public Safety Facility FL
Public Safety Facility, 6575 N W St,
Pensacola, FL 32505

ZOLL Customer No: 6002*EBS

Chris Watts
(850) 471-6400

Quote No: Q-119837
Version: 2

Issued Date: September 4, 2025
Expiration Date: September 30, 2025

Terms: Net due in 30 days

FOB: Shipping Point

Freight: Prepay & Add

Prepared by: Michael Saner
EMS Territory Manager
msaner@zoll.com
+1 4026167977

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
1		601-2231511-01	**X Series Monitor/Defibrillator - 12-Lead ECG, Pacing, NIBP, SpO2, SpCO, EtCO2, IBP/Temp, CPR Expansion Pack** Includes: 4 trace tri-mode display monitor/ defibrillator/ printer, advisory algorithm, advanced communications package (Wi-Fi, Bluetooth, USB cellular modem capable) USB data transfer capable and large 6.5in (16.5cm) diagonal screen. Accessories Included: MFC cable and CPR connector, A/C power cord, One (1) roll printer paper, 6.6 Ah Li-ion battery, Carry case, Operator Manual, Quick Reference Guide, and One (1)-year EMS warranty. Parameter Details: Real CPR Help - Dashboard display of CPR Depth and Rate for Adult and Pediatric patients, Visual and audio prompts to coach CPR depth (Adult patient only), Release bar to ensure adequate release off the chest, Metronome to coach rate for Adult and Pediatric patients. See-Thru ® CPR artifact filtering • Interpretative 12-Lead ECG (Full 12 ECG lead view with both dynamic and static 12-lead mode display. 12-Lead OneStep ECG cable - includes 4-Lead limb lead cable and removable precordial 6-Lead set) • ZOLL Noninvasive Pacing Technology • Welch Allyn NIBP with Smartcuff. 10 foot Dual Lumen hose and SureBP Reusable Adult Medium Cuff • Masimo SpO2 & SpCO with Signal Extraction Technology (SET), Rainbow SET® • EtCO2 Oridion Microstream Technology. Microstream tubing set sold separately • Invasive pressure waveform capability with display and digital monitoring. Invasive pressure cable/ transducer sold separately • Two Temperature monitoring channels with digital displays. Temperature probes sold separately •	2	$57,375.00	$57,375.00	$114,750.00

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Escambia County EMS Bill To & Ship To Public Safety Facility FL
Quote No: Q-119837 Version: 2

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
2		REUSE-13-2MQ	**Welch Allyn REUSE-13-2MQ Cuff, Thigh, 2-Tube, Twist Lock connector**	2	$65.00	$65.00	$130.00
3		REUSE-12-2MQ	**Welch Allyn REUSE-12-2MQ Cuff, Lg Adult, 2-Tube, Twist Lock connector**	2	$42.00	$42.00	$84.00
4		REUSE-10-2MQ	**Welch Allyn REUSE-10-2MQ Cuff, Small Adult, 2-Tube, Twist Lock connector**	2	$36.00	$36.00	$72.00
5		REUSE-09-2MQ	**Welch Allyn REUSE-09-2MQ Cuff, Child, 2-Tube, Twist Lock connector**	2	$35.00	$35.00	$70.00
6		REUSE-07-2MQ	**Welch Allyn REUSE-07-2MQ Cuff, Infant, 2-Tube, Twist Lock connector**	2	$34.00	$34.00	$68.00
7		8000-000151	**RD Rainbow SET MD20-04 EMS Patient Cable, 4ft**	2	$259.00	$259.00	$518.00
8		8000-000862	**Masimo LNCS-II Rainbow DCI 8λ SpCO Adult Sensor, 3ft**	2	$900.00	$900.00	$1,800.00
9		8000-0580-01	**Six Hour Rechargeable, SurePower II Smart Battery**	4	$1,031.00	$1,031.00	$4,124.00
10		8200-000100-01	**Single Bay Charger for the SurePower and SurePower II batteries**	2	$1,302.00	$1,302.00	$2,604.00
11		8778-89004-WF	**Professional Defibrillators/Monitors - Worry-Free Service Plan - 4 Years At Time of Sale** Includes: Annual preventive maintenance, discount on parameter upgrades, SurePower II Battery replacement upon failure, and accidental damage (see below) coverage. Shipping and use of a Service Loaner during repairs, no charge shipping. Extended warranty is a continuation of the One Year Product Limited Warranty. Battery replacement and accidental damage guidelines can be found in the ExpertCare Service Plan Terms and Conditions on the ZOLL website.	2	$7,710.00	$6,939.00	$13,878.00
12		8000-002005-01	**Cable Sleeve, Propaq / X Series, ZOLL Blue**	2	$65.00	$65.00	$130.00
13		8400-110045	**CaseReview Premium Subscription, X Series, 5 Year- Hosted** Provides detailed post-case information, including CPR quality on compression depth, rate, pause time and release velocity, as well as ECG, shocks, EtCO2 and SpO2 vital signs.	2	$2,616.00	$2,616.00	$5,232.00
14		8000-000393-01	**X Series Carry Case, Premium**	2	$913.00	$913.00	$1,826.00

Subtotal: $145,286.00

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Escambia County EMS Bill To & Ship To Public Safety Facility FL
Quote No: Q-119837 Version: 2

Total: **$145,286.00**

Additional Language
Reflects Public Safety Association Inc PSAI 2024-06 contract Pricing. Notwithstanding anything to the contrary herein, the terms and conditions set forth in Public Safety Association Inc PSAI Buying Group Contract No. 2024-06 shall apply to the customer's purchase of the products set forth on this quote.

To the extent that ZOLL and Customer, or Customer's Representative have negotiated and executed overriding terms and conditions ("Overriding T's & C's"), those terms and conditions would apply to this quotation. In all other cases, this quote is made subject to ZOLL's Standard Commercial Terms and Conditions ("ZOLL T's & C's") which for capital equipment, accessories and consumables can be found at https://www.zoll.com/terms-and-conditions-of-sale, for software products can be found at https://www.zoll.com/software-legal, and for ExpertCare Service Plans can be found at https://www.zoll.com/ExpertCare-Service-Terms. Except in the case of overriding T's and C's, any Purchase Order ("PO") issued in response to this quotation will be deemed to incorporate ZOLL T's & C's, and any other terms and conditions presented shall have no force or effect except to the extent agreed in writing by ZOLL.

1. Delivery will be made upon availability.
2. This Quote expires on September 30, 2025. Pricing is subject to change after this date.
3. Applicable tax, shipping & handling will be added at the time of invoicing.
4. All purchase orders are subject to credit approval before being accepted by ZOLL.
5. To place an order, please forward the purchase order with a copy of this quotation to esales@zoll.com or via fax to 978-421-0015.
6. All discounts from list price are contingent upon payment within the agreed upon terms.
7. Place your future accessory orders online by visiting the ZOLL web store.

AMENDMENT #01
BUSINESS AGREEMENT # V0114

THIS AMENDMENT, is entered into and between **BIG BEND COMMUNITY BASED CARE, INC., d/b/a NWF HEALTH NETWORK,** hereinafter referred to as **"NWFHN"** and **ESCAMBIA COUNTY**, hereinafter referred to as "**CONTRACTOR**", amends Agreement #V0114 as follows:

I. The Agreement is hereby replaced in its entirety with the attached Agreement.

BIG BEND COMMUNITY BASED CARE, INC., d/b/a NWF HEALTH NETWORK
BUSINESS AGREEMENT # V0114

THIS AGREEMENT is entered into and between **BIG BEND COMMUNITY BASED CARE, INC., d/b/a NWF HEALTH NETWORK,** hereinafter referred to as "**NWFHN**" and **ESCAMBIA COUNTY,** a political subdivision of the State of Florida, by and through its Department of Public Safety, Emergency Medical Services (EMS) Division, hereinafter referred to as "**CONTRACTOR**".

RECITALS:

WHEREAS, NWFHN has entered into a Contract with the Florida Department of Children and Families (hereinafter referred to as "DCF"); and

WHEREAS, NWFHN desires to retain Contractor to provide services in connection with NWFHN's performance under the DCF Contract, a copy of the DCF Contract is available in hard copy by request, or at https://www.nwfhealth.org; and

WHEREAS, Contractor is duly licensed, if applicable, and desires to perform the services described in this Contract in connection with NWFHN's performance under the DCF Contract.

NOW THEREFORE, in consideration of the mutual undertakings and agreements hereinafter set forth:

A. THE CONTRACTOR AGREES:

1. To provide overdose patients with treatment that includes use of specialized emergency medical service (EMS) protocols for overdose and acute withdrawal to minimize precipitating symptoms.

2. To implement a system of care that uses specialized EMS protocols for overdose and acute withdrawal symptoms and provide overdose and acute withdrawal patients with Medication Assisted Therapy (MAT) to minimize precipitating symptoms.

3. To treat overdose/acute withdrawal symptoms while in EMS care to Emergency Department. This includes the use of specialized EMS protocols for overdose and acute withdrawal to minimize advancing symptoms.

4. To continue to train new staff on protocols and the use of equipment to treat overdose/acute withdrawal symptoms.

5. To comply with applicable requirements outlined in the Department of Children and Families, SAMH Guidance Document 41, Coordinated Opioid Recovery Network of Addiction Care, attached hereto and incorporated herein as Exhibit A, including applicable data collection and reporting requirements.

6. To comply with applicable state and federal procurement laws.

7. To sole responsibility of sub-subcontractors' performance and compliance with terms and conditions of this Agreement, including applicable laws, rules and regulations.

8. To maintain and submit monthly data reports and invoices within five (5) business days following the end of the month containing the following:

   Reports and invoices are to be submitted to businessinvoice@NWFHealth.org.

B. NWFHN AGREES:

1. To pay for services described herein, for an amount not to exceed **$235,866.75** for state fiscal year 2024-25, subject to the availability of funds. The cost of services paid under any other agreement or from any other source is not eligible for reimbursement under this Agreement.

2. The Contractor will receive monthly payments in accordance with the below payment schedule, subject to the availability of funds.

July 1, 2024 – May 31, 2025 Monthly Invoice Amount	$19,655.56
June 1, 2025 – June 30, 2025 Monthly Invoice Amount	$19,655.59

3. To remit payment to Contractor for authorized services within thirty (30) calendar days of a properly completed and approved invoice.

C. NWFHN AND THE CONTRACTOR MUTUALLY AGREE:

1. This Agreement, after full and final execution by the parties hereto, shall be effective from **July 1, 2024,** and end on **June 30, 2025**, unless earlier terminated as provided herein.

2. This Agreement may be terminated by either party for cause or for convenience upon providing not less than thirty days written notice to the other party. In the event of termination, the Contractor will be paid for services performed through the effective date of termination.

3. **NAME AND MAILING ADDRESS OF PAYEE:**
   Escambia County EMS
   675 N "W" Street
   Pensacola, Florida 32505

CONTACT PERSON:
Travis D. Tompkins
Walter J. Kerman
6575 North "W" Street
Pensacola, Florida, 32505
TDTOMPKINS@myescambia.com
WJKERMAN@myescambia.com

4. The parties hereto, their respective officers, officials, employees, and agents shall not be deemed to assume any liability for the acts, omission, or negligence of the other party. Nothing in this Agreement shall be construed to extend liability of the County/Contractor beyond the limits established in §768.28, Florida Statutes, or serve as a waiver of sovereign immunity by the County/Contractor and nothing herein shall be construed as consent by the County/Contractor to be sued by third parties in any matter arising out of this Agreement.

5. The parties expressly intend that with regard to the operation of this Agreement, nothing herein shall create or be construed to create an employer-employee, principal-agent, or joint venture relationship. Further, the parties shall have no authority to bind the other to any commitment, contract, agreement, or other obligation.

6. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, and the parties stipulate that venue for any matter relating to this Agreement shall be in the County of Escambia.

7. The parties acknowledge that this Agreement and any related financial records, audits, reports, plans, correspondence, and other documents may be subject to disclosure to member of the public pursuant to Chapter 119, Florida Statutes, as amended. In the event a party fails to abide by the provision of Chapter 119, Florida Statutes, the other party may, without prejudice to any right or remedy and after giving that party, seven (7) days written notice, during which period the party fails to allow access to such documents, terminate this Agreement.

8. The parties agree to adhere to all applicable Federal, State, and local laws and regulations, with respect to client confidentiality and the exchange of client information in a manner consistent with the requirements of the Department of Health Information Security Policies, Protocols and Procedures, as amended, the Health Insurance Portability and Accountability Act of 1996 ("HIPPA") and any current or future regulations promulgated thereunder, and this Agreement.

I have read the above Agreement and understand each paragraph. **IN WITNESS THEREOF,** the Parties hereto have caused this Business Agreement to be executed by their undersigned officials as duly authorized.

All terms and conditions of the Contract, as well as any supplements and amendments thereto, not in conflict with this Amendment, shall remain in force and effect for this Amendment.

ESCAMBIA COUNTY, FLORIDA

SIGNATURE: _____
Wesley J. Moreno, County Administrator

DATE: 12-12-24

BCC Approved: 12/12/24

Witness: _____

Witness: _____

Approved as to form and legal sufficiency.

By/Title: Kristin D. Hual, DCA

Date: 11-18-2024

NWF HEALTH NETWORK

SIGNATURE: _____

PRINT NAME: **MIKE WATKINS/COURTNEY STANFORD**

TITLE: **CEO/COO**

DATE: 12/16/2024

Guidance # 41

Coordinated Opioid Recovery (CORE) Network of Addiction Care

Contract Reference: *Contract Exhibit A. Administration C-1.23*

Authority: *Section 394.9082, F.S. C-1.2.3.25*

Frequency and Due Date: Service data submissions are updated daily; all others are due monthly by the 18th.

I. Definitions

1. **24-7 Access Point**: A 24-7 access point can either be an Emergency Department (ED), Emergency Medical Services (EMS) or a Central Receiving Facility (CRF). All 24-7 access points must provide immediate buprenorphine products or other medication assisted treatment (MAT) when clinically appropriate, without a requirement for a higher level of care with a continuation plan until the patient has established care at the receiving clinic, preventing a lapse in treatment. The 24-7 access point can recommend a higher level of care but will still offer lifesaving treatment in outpatient setting if patient refuses a higher level.
2. **Receiving Clinic:** A Federally Qualified Health Center (FQHC) or a Community Behavioral Health Center (CBHC) that treats all patients regardless of ability to pay and receives all patients from the 24-7 access point to continue MAT services indefinitely in an outpatient setting. Transportation should be made available to patients if this is a barrier to treatment. The receiving clinic may recommend a higher level of care for the patient but will not stop treatment if the patient refuses the recommendation. Receiving clinics serve as a substance use medical home for lifelong care providing MAT, substance use therapy, psychiatry, and primary care. If the receiving clinic does not provide primary care, including health and dental care, they must partner with a provider that offers those services to the individual.
3. **Recovery Supports:** These include peer support services, social determinants of health (supportive housing, supportive employment, transportation, drop-in centers, recovery community organizations, aftercare, and legal services). Recovery Supports must have coordinated relationships with the 24-7 access points and receiving clinics.
4. **Warm Handoff:** The patient must continue lifesaving buprenorphine or other MAT until handed off to the receiving clinic from the 24-7 access point with no lapse in care. Peer supports, case managers, care coordinators, or nurse coordinators can be utilized. Facilitating a warm handoff means actively connecting an individual to another service provider. This process goes beyond simply providing a referral name, phone number, and appointment time. Warm handoffs are a transfer of care between two providers in the presence of the individual and their family (if present). The purpose of the warm handoff is to engage the individual with the new provider.

II. Purpose

This document provides direction and guidance for administration, implementation, and management of Florida's Coordinated Opioid Recovery (CORE) Network of Addiction Care. Also included are the purpose, policies, and competencies intended to ensure that funds are used effectively to combat opioid use disorder in Florida, in accordance with state and federal laws and regulations.

To ensure the implementation and administration of this project, the Managing Entity will engage in contract negotiations with Receiving Clinics, Emergency Medical Providers, and Emergency Departments participating in a CORE Network and will achieve the outcomes of the service delivery and reporting requirements. Additional partners may be included to strengthen a CORE Network. Data

reporting requirements include data required by opioid settlement funds in addition to some CORE specific data outcomes as defined in section IX. CORE Networks provide immediate, low barrier, 24-7 access to evidence-based care for opioid use disorders. 24-7 access points provide buprenorphine inductions when appropriate without a need for higher level of care. Patients will have a warm handoff to a receiving clinic where MAT will be continued, with no lapse in care. The Managing Entity shall not make any changes or variations from fidelity to the structure, implementation, and data collection of the CORE model as stated in this document without prior written approval from the Department.

III. Program Requirements

The table below defines each of the required program elements for CORE.

CORE Element	Description
24-7 access to care.	**24-7 availability for treatment with MAT. Specifically, buprenorphine must be available 24-7 in an emergency setting with no need for admission to inpatient care to receive treatment immediately. 24-7 access to care can come from an ED, EMS or a CRF.**
Peer support services.	Peers provide support services such as a warm handoff from the 24-7 access point (ED, CRF, EMS) and continuous follow-up.
All FDA approved MAT services.	FDA approved MAT for opioid use disorders includes methadone, naltrexone, and buprenorphine products.
Maintenance of MAT according to guidelines.	The Substance Abuse and Mental Health Services Administration's TIP 43[1] recommends that patients receiving MAT should be maintained at least two years of continuous stability, or longer, without taper recommendation. Tapering is considered an optional branch.
Individual approach to dosing without limits.	Buprenorphine should not be restricted to a certain dose, because of fentanyl, as increasing doses enhances retention and decreases cocaine use. Dosing should be based on decreasing withdrawal over 24 hours.
Receiving clinic receives patients from 24-7 care and continues lifelong treatment.	**An FQHC or CBHC that can take patients during business hours for intake and serve as a substance use medical home for lifelong care providing MAT, substance use therapy, psychiatry, and primary care.**
Clinic and ER testing / Prescription Drug Monitoring Program (PDMP).	**Report through E-Force every visit and provide drug panels in receiving clinics and 24-7 access points.**
Established intake process.	An intake and assessment that includes a doctor's visit to start substance use disorder (SUD) treatment and a biopsychosocial completed or countersigned by a qualified professional.
Established protocol for induction on buprenorphine.	There should be a high dose and low dose induction protocol with preference given to the high dose induction protocol that can be given immediately after use or naloxone reversal.
Treating comorbid alcohol and benzodiazepine use disorder.	American Society of Addiction Medication (ASAM) report the use of benzodiazepines or other sedative-hypnotics are not a reason to withhold or suspend treatment. Follow best practices and guidelines provided in Federal Guidelines. [2, 3]
Naloxone readily available.	Naloxone quickly reverses an overdose by blocking the effects of opioids. It can restore normal breathing within 2 to 3 minutes in a person whose breath has slowed, or even stopped, as a result of an opioid overdose.
Access to higher levels of care for all.	In the county there should be a functional referral relationship with public/ private detoxification programs to assist with complex detoxification (benzodiazepines/alcohol patients with delirium tremens/DTs), access to public/ private residential, partial hospitalization programs (PHPs), intensive outpatient programs (IOPs) and outpatient levels of care for adults and pregnant women.

Clinical expert in addiction medicine or champion.	Established Medical Doctor (MD) or Doctor of Osteopathy (DO) who is primary care or psychiatrically trained and who has addiction medicine or addiction psychiatry certification.
Therapists in outpatient setting.	Licensed Mental Health Counselors (LMHCs), psychologists, Licensed Clinical Social Workers (LCSWs) and interns who provide group and individual therapy as part of the SUD program.
Primary care access.	All patients should have access to primary care.
Infectious disease screening.	All patients enrolling in an SUD program should be tested for HIV, hepatitis panel (especially hepatitis C), syphilis, and tuberculous as needed, as part of the intake.
Access to psychiatry at the FQHC or CBHC.	Psychiatric provider should be available and all patients entering the SUD program should receive a psychiatric evaluation to assist with underlying psychiatric problems as they can be comorbid with SUD diagnosis.
Group therapy access in the clinic or with a collaborative partner.	Individuals should have access to group therapy.
Individual therapy access in clinic or with a collaborative partner.	Individuals should have access to individual therapy.
Clinic structured by phases of treatment.	Patients should start receiving MAT with methadone or buprenorphine in a phased approach to allow for flexibility based on need and clinical judgement
All levels of care to assist with pregnant women.	Evidence-based pregnancy care with buprenorphine/methadone options available while in residential, PHP, IOP or outpatient care. This should also be coordinated with the woman's OBGYN team and OB triage that is comfortable managing.
Following of outcome measures and data, specifically the Brief Addiction Monitoring (BAM) tool.	**The BAM is completed monthly by all OUD patients in the receiving clinic. Supplemental questions have been added to the BAM collection process.**

IV. Eligibility

The CORE model prioritizes adults aged 18 or older who experience any of the following:

1. A confirmed or suspected opioid overdose requiring naloxone administration.
2. Signs and symptoms of severe opioid withdrawal.
3. Acute opioid withdrawal as a chief complaint.
4. Individuals seeking support for opioid use disorder (OUD) within a CORE Network.

V. CORE Network

The CORE Network establishes a recovery-oriented continuum of care and support for those seeking treatment and recovery support services for OUD. This comprehensive approach expands every aspect of overdose response and treats all primary and secondary impacts of substance use disorder. The CORE Network disrupts the revolving door of substance use disorder/opioid use disorders and overdose by providing an evidence based coordinated network of care linking patients to community partners in a continuum from a crisis all the way to lifelong care in a low barrier, sustainable way. It incorporates quality improvement through measure outcomes that help sustain the network locally. Department approval is required before implementing any variation of the CORE Network.

The CORE Network includes the following tiered approach with a warm handoff provided at each level:

1. Rescue response.
2. 24-7 access point for stabilization/ assessment.
3. Receiving clinics for long-term treatment.

VI. CORE Sustainability

- Sustaining CORE Networks in all counties will require blending and braiding from various funding sources at different levels. The Department will fund counties $700,000- $1,000,000 in the first year of a county onboarding a CORE Network. The funding methodology factors in:
    - Population.
    - Opioid overdose death rate.
    - Non-fatal opioid overdose hospitalizations.
    - Opioid overdose emergency department visits.
    - Opioid overdose EMS transport response.
    - Naloxone administration by EMS.
    - Historical cost of services funded by the Department.

Funding will be reduced by 50% in year two and reduced an additional 25% beginning in year 3 through the remainder of the Opioid Settlement.

VII. Managing Entity Responsibilities

To ensure consistent statewide implementation and administration of CORE, the Managing Entity shall ensure all program requirements, are met through formal partnership agreements such as subcontracts, or memorandum of understandings with Network Service Providers and system partners with implementation timelines based on community partnerships and readiness. The Managing Entity shall implement a CORE Network in accordance with the outlined programmatic standards and in accordance with Florida's Opioid Abatement requirements. The Managing Entity shall expend the funds on approved purposes only. The Statewide Council on Opioid Abatement may pass additional measures and requirements that the Department and Managing Entities must follow when evaluating compliance, performance, and implementation. CORE Networks utilize the no wrong door approach to accessing services. The CORE Network standards are as follows:

1. **Rescue Response**
    - **a.** Individual in need of services is treated by first responders (fire rescue/ Emergency Medical Services (EMS) personnel).
    - **b.** Treatment includes use of specialized EMS protocols for overdose, acute withdrawal, and can include induction to buprenorphine.
    - **c.** EMS provides a warm handoff to the ED or receiving clinic.
    - **d.** EMS may provide buprenorphine for patients while waiting for warm handoff to receiving clinic after induction performed by EMS or ED.
    - **e.** CORE EMS partners will coordinate with other EMS agencies within in their county to follow up with patients who overdosed and received care from a non-CORE Network EMS provider.

2. **Stabilization/Assessment**
    - **a.** Individual receives treatment at a 24-7 access point.
    - **b.** Treatment options include medication-assisted treatment, which entails, at a minimum, the ability to induct individuals on buprenorphine. and issue a prescription for buprenorphine that lasts until their initial appointment with a community-based provider prior to being released from the ED.
    - **c.** Specialty-trained medical staff recommend the care best suited for the individual and a peer navigator facilitates a warm handoff to the receiving clinic for long-term treatment.

3. **Receiving Clinics**
    - **a.** Individual receives long-term-care and wrap around support.
    - **b.** Individual is treated by a team of licensed and certified professionals that specialize in treating addiction.

c. Services may include long-term management of MAT, therapy, psychiatric services, individualized care coordination, and links to other health services.
d. Individuals shall receive services to address any identified social service needs.
e. Ensure implementation of the BAM along with other data requirements.

4. Warm Handoff and Recovery Supports

a. Certified Recovery Peer Specialists utilize direct lived experience with SUD and recovery to reduce stigma and increase engagement into services.
b. Certified Recovery Peer Specialists facilitate warm handoffs to treatment and recovery community organizations.

VIII. Network Service Provider and System Partner Responsibilities

Network Service Providers, Emergency Departments, and Emergency Medical Services shall identify staff to be responsible for activities required through the CORE partnership. Network Service Providers and system partners including EDs and EMS shall implement a CORE Network and shall provide eligible individuals with treatment that includes use of specialized protocols for overdose and acute withdrawal and provide MAT. CORE partners shall work together identifying a point of contact, preferably the peer specialist, to provide warm handoffs as the individual transitions to different services. Network Service Providers and system partners including EDs and EMS shall complete online CORE training available on the CORE website and any other training required by DCF.

IX. Data

1. Data Collection and Management

Opioid settlement funds will be used to implement CORE Networks. A required component of the state's opioid settlement is to use an evidence-based data collection process to analyze the effectiveness of substance use abatement. The opioid settlement states that the State and Local Governments shall receive and report expenditures, service utilization data, demographic information, and national outcome measures in a similar fashion as required by the 42.U.S.C. s. 300x and 42 U.S.C. s. 300x-21.

a. Managing Entities shall ensure that all CORE partners comply with the required data collection process. This includes collecting data on expenditures, service utilization, and demographic information of individuals receiving services within the CORE Network.
b. Data collection should be based on standardized procedures to ensure consistency and accuracy across all service providers.
c. To evaluate the effectiveness of substance use abatement, the data collection process should allow for tracking and measuring key outcome indicators related to opioid use disorder treatment, such as retention rates, reduction in overdose incidents, and improvements in overall well-being.

The Opioid Data Management System (ODMS) was developed by the Florida Department of Children and Families to store data submitted by counties, municipalities, providers, and any other entity receiving Opioid Settlement Funding. The Opioid Data Management System consists of two portals. The provider portal will receive electronic data for services rendered. The second portal will serve as a platform to enter implementation/abatement plans, financial expenditure information, financial audit documentation and other supporting documentation as necessary.

X12 837 EDI files will be submitted to the Department through the provider portal This will help to reduce administrative burdens. A recording of the Opioid Data Management System Provider Webinar is available on the Florida Opioid Settlement website. Resources - Florida Opioid Settlement

Providers must ensure secure data sharing, confidentiality, and privacy in accordance with all applicable rules and statutes. All data contained within the Opioid Data Management System is sensitive and privileged information and shall be handled accordingly. To maintain the integrity of this information, the records will be accorded proper management and security, and will only be accessed and used by authorized personnel in accordance with state and federal law. Receiving Clinics and Emergency Department staff will be required to complete the CF-112 Access Confidentiality and Nondisclosure Agreement and the DCF Security Awareness Basics Training module before being granted access to the Opioid Data Management System. Regular data audits will be conducted to ensure data integrity and identify any discrepancies or errors for timely correction.

Data submitted with an X12 837 EDI file are uploaded nightly. For any data that is not submitted with an X12 837 EDI file, data is due on the 18th of each month for services provided in the prior month. Submitted data for services will use standard industry codes such as CPT and HCPCS billing codes.

The Department will receive Emergency Medical Service data through a data sharing agreement with the Department of Health for data that has been entered into the Emergency Medical Services Tracking and Reporting System.

2. Brief Addiction Monitoring Tool

The Brief Addiction Monitoring Tool (BAM) is a 17-item, multidimensional, progress-monitoring instrument for patients in treatment for a substance use disorder (SUD). The BAM includes items that assess risk factors for substance use, protective factors that support sobriety, and drug and alcohol use. The BAM assessment tool measures patient outcomes and success of the overall project. Receiving clinics must provide the QR Code and encourage completion of the BAM on all individuals with an SUD, every 30 days. The Department created an application for individuals to complete the BAM via a QR code. In addition to the 17 questions from the BAM, the Department has included several questions related to social determinants of health.

X. Resources

The Coordinated Opioid Recovery- A Network of Addiction Care website contains training videos, protocols and best practices for all tiers within a CORE Network. For more information, visit the CORE Network - Hope for Addiction Recovery website at CORE Network - Hope for Addiction Recovery (flcorenetwork.com)

[1] Medication-Assisted Treatment For Opioid Addiction in Opioid Addiction in Opioid Treatment Programs: A Treatment Improvement Protocol TIP 43:
Bookshelf_NBK64164.pdf (nih.gov)

[2] U. S. Food and Drug Administration:
https://www.fda.gov/drugs/drug-safety-and-availability/fda-drug-safety-communication-fda-urges-caution-about-withholding-opioid-addiction-medications

[3] American Society of Addiction Medicine – The ASAM National Practice Guideline For The Treatment of Opioid Use Disorder:
National Practice Guideline for the Treatment of Opioid Use Disorder

Public Safety - Opioid Abatement Fund

122/330307

Opioid Abatement Funds, provided by the State of Florida, will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatment. These mobile teams will provide on-site assessments, recovery support services, and medications for substance abuse. Additionally, statewide, 186,000 naloxone kits will be distributed to hospitals, county health departments, and community behavioral health settings to plan for naloxone saturation needs. Escambia County will staff the Coordinated Opioid Recovery Effort (CORE) with four (4) Registered Nurses and (2) Emergency Medical Technicians to provide services as outlined in the CORE treatment protocols established by the Florida Department of Health Statement of Work. Floridians battling with addiction can utilize CORE for stabilization and to receive medically assisted treatment that is specialized to sustain an addiction-free pathway to success. Phase one counties include **Escambia,** Brevard, Clay, Duval, Gulf, Manatee, Marion, Pasco, and Volusia counties. The program will have EMS personnel work with overdose victims who want to get treatment for opioid addiction. It is designed to act as a bridge starting with the patient leaving the hospital and attending their first appointment with a long-term drug treatment center.

Opioid Abatement (Core) - Expenses

	2023 - 24 Actual	2024-25 Adopted Budget	3/31/25 Actual	2025-26 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	$310,402	$172,443	$91,230	$177,474
(51304) Other Salaries - Terminal Pay	$8,115	$0	$0	$0
(51301) Other Salaries & Wages	$0	$0	$2,823	$0
(51401) Overtime	$27,720	$0	$7,376	$0
(52101) FICA Taxes	$26,168	$13,192	$7,236	$13,577
(52102) FICA Pretax Savings	$523	$0	$117	$0
(52201) Retirement Contributions	$57,219	$23,504	$16,694	$24,900
(52301) Life & Health Insurance	$44,671	$20,934	$13,859	$21,560
(52401) Worker's Compensation	$13,429	$5,794	$2,897	$6,525
PERSONNEL SERVICES TOTAL	**$488,146**	**$235,867**	**$142,232**	**$243,036**
Operating Expenses				
(55204) Fuel	$3,470	$0	$0	$0
OPERATING EXPENSES TOTAL	**$3,470**	**$0**	**$0**	**$0**
TOTAL	**$491,616**	**$235,867**	**$142,232**	**$243,036**

Budget Summary: The total budget for Public Safety – Opioid Abatement Fund increased from $235,867 in FY 2024-25 to $243,036 in FY 2025-26, reflecting an increase of $7,169 or approximately 3.04%.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

COUNTY OF ESCAMBIA BOARD OF COUNTY COMMISSIONERS

2 Business name/disregarded entity name, if different from above.

ESCAMBIA CO EMS

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) COUNTY GOVERNMENT

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 3

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

6575 NORTH W STREET

Requester's name and address (optional)

6 City, state, and ZIP code

PENSACOLA, FL 32505-1714

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	6	0	0	0	5	9	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Shawn Harrell **Date** 1-31-2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Escambia County, Florida

Annual Comprehensive Financial Report

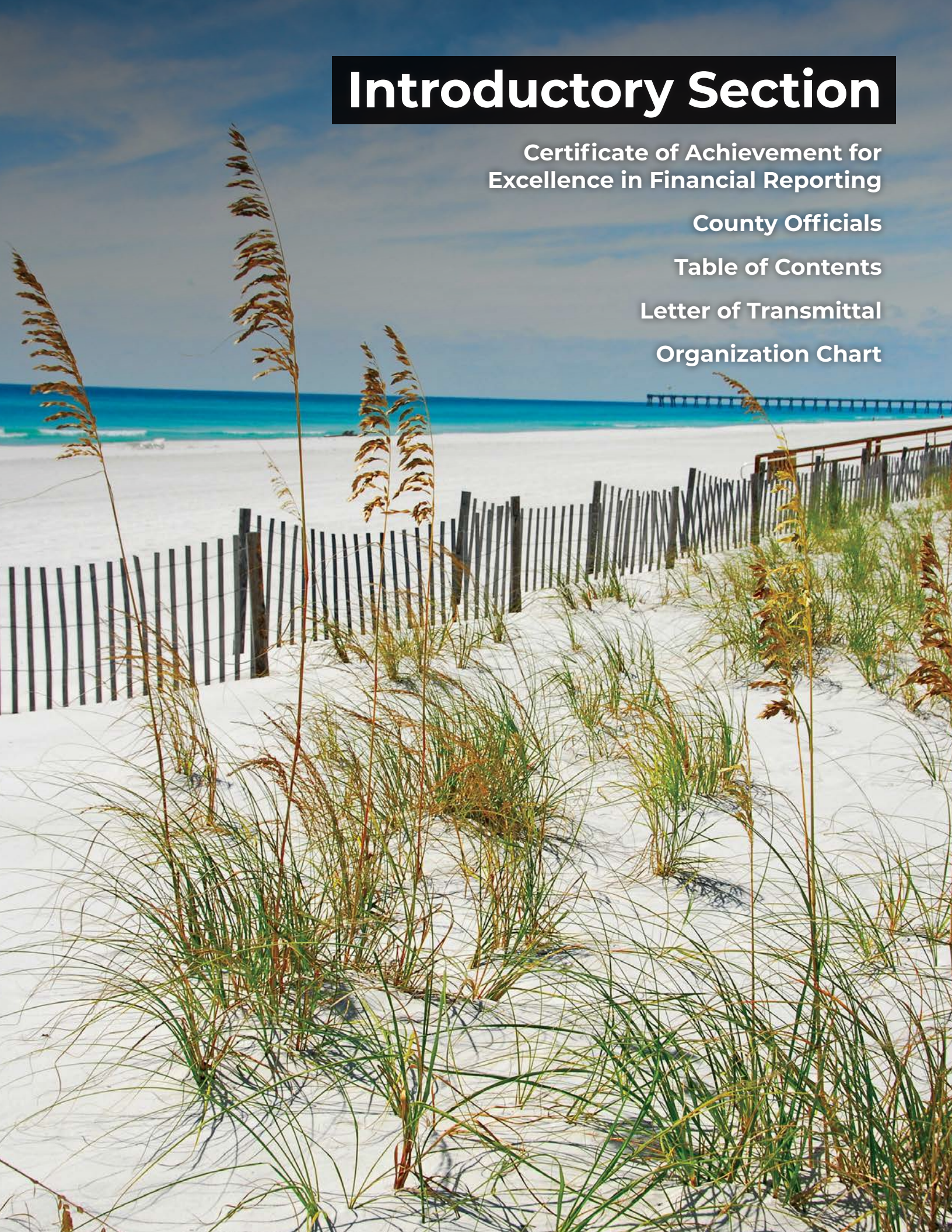
Fiscal Year Ended
September 30, 2024

ESCAMBIA COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2024

Prepared by:
Pam Childers, CPA
and the Finance Staff
Office of the Clerk of
the Circuit Court and
Comptroller



Introductory Section

Certificate of Achievement for Excellence in Financial Reporting

County Officials

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Escambia County
Florida

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

ESCAMBIA COUNTY, FLORIDA
COUNTY OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Steven L. Barry ..... Chair – District 5
Mike Kohler..... Commissioner – District 2
Jeff Bergosh..... Commissioner – District 1
Robert Bender (Oct- Jan) ..... Commissioner – District 4
Lumon J. May..... Commissioner – District 3

ELECTED COUNTY OFFICERS

Pam Childers ..... Clerk of the Circuit Court and Comptroller
Chris Jones..... Property Appraiser
Chip Simmons ..... Sheriff
David Stafford (Oct-Jan) ..... Supervisor of Elections
Robert Bender..... Supervisor of Elections
Scott Lunsford ..... Tax Collector

OTHER OFFICIALS

Wes Moreno ..... County Administrator
Alison Rogers ..... County Attorney

ESCAMBIA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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Escambia County Clerk of the Circuit Court and Comptroller
Escambia County Property Appraiser
Escambia County Sheriff
Escambia County Supervisor of Elections
Escambia County Tax Collector

Pam Childers
Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

February 12, 2025

To the Honorable Members of the
Board of County Commissioners and
Citizens of Escambia County, Florida

Florida Statutes require that all general-purpose local governments publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby submit the Annual Comprehensive Financial Report of the County of Escambia (County), Florida for the fiscal year ended September 30, 2024, fulfilling this requirement.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive framework of internal controls designed both to protect the government's assets from unauthorized use or disposition, loss or theft, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by an independent firm of certified public accountants, Warren Averett CPAs and Advisors. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2024, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent audit firm of Warren Averett CPAs and Advisors has issued an unmodified ("clean") opinion on the Escambia County, Florida financial statements for the year ended September 30, 2024. The independent auditor's report is located at the front of the Financial Section of this report.

The independent audit of the financial statements of the County was also designed to meet the requirements of the Office of Management and Budget (OMB) Single Audit Act; and the requirements of the Code of Federal Regulations Subpart F of 2 C.F.R. part 200 (Uniform Guidance). The standards governing single audit engagements require the independent auditor to report on the government's internal controls and compliance with legal requirements with special emphasis on the administration of federal awards and state financial assistance. These reports are in the Compliance Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). The MD&A complements this Letter of Transmittal and the two should be read in conjunction with each other. Escambia County's MD&A can be found immediately following the Independent Auditors' Report.

Profile of the County of Escambia, Florida

Escambia County, located in the northwestern part of the state, was established July 21, 1821, as a non-charter government when the Provisional Governor Andrew Jackson signed an ordinance making the County one of the first two counties in Florida. Escambia County is bordered on the west and north by Alabama, on the east by Santa Rosa County and on the south by the Gulf of Mexico. The county encompasses approximately 661 square miles with 64,000 acres of water area and serves a population of approximately 327,846. There are two municipalities within the County, the City of Pensacola, the County seat, and the Town of Century which is located 38 miles from the County seat.

Escambia County is a political subdivision of the State of Florida. As such, it is governed by and derives its operating authority from the constitution and laws of the State of Florida. The County operates under a commission/administrator form of government, with a governing board consisting of five elected County Commissioners who are elected by district to staggered four-year terms. The Chairman presides over the Board and the chair is rotated annually in sequential order by district. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: The Clerk of the Circuit Court and Comptroller (Clerk), Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Clerk serves the function of "Clerk to the Board" for County Commissioners. The Clerk also performs the duties of auditor, accountant, recorder and custodian of County funds. Such duties are set forth in the Florida Constitution.

The financial reporting entity (the County) includes all the funds of the primary government (Escambia County Board of County Commissioners) as well as its component unit. Component units are legally separate entities for which the primary government is financially accountable. The County provides a full range of services including fire protection, conservation and resource management, parks and recreation facilities, planning and zoning, transportation, and general administrative services.

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County.

The Santa Rosa Island Authority (SRIA) is reported separately as a discrete component unit within Escambia County's financial statements. SRIA operations include management services and leasing activities for County owned property on Santa Rosa Island, better known as Pensacola Beach. For additional information, please refer to the Notes Section of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

Escambia County is located in Florida's Panhandle, along the emerald shores of the Gulf Coast, wherein approximately 792 establishments in the accommodations and food services industry employs an average of 17,803 workers, representing 12% of the area workforce. The largest major industry sector is health care and social assistance with 17% of the area workforce. There are four major hospitals located in Escambia County, all of which have surgical centers: Baptist Hospital, West Florida Regional Medical Center, Navy Hospital and Sacred Heart Hospital. There are approximately 24,491 employed in health care and other health related services.

The military is a large factor in the area's economy. Navy and Air Force expenditures, including construction, have historically accounted for nearly half the total payroll in the Pensacola metro area. Navy installations include Pensacola Naval Air Station, Saufley Field and Corry Station. Whiting Field is located in Milton Florida, about 30 miles northeast of Pensacola. In neighboring Okaloosa County, Eglin Air Force Base and Hurlburt Field have a favorable economic impact, as well as serving as magnets for high-tech businesses.

Escambia County has several commercial/industrial parks; Heritage Oaks Commerce Park, Central Commerce Park, and Tech Park. Heritage Oaks Commerce Park, home to Navy Federal Credit Union, continues to stimulate growth in the local economy by increasing job creation and expanding operations in the area. Navy Federal Credit

Union continues to add regional jobs with the expected total number of jobs increasing to 10,000 by the year 2026.

Escambia County's unemployment rate has increased from 3.3% in the previous year to 3.5% in the current fiscal year.

Long-term Financial Planning and Major Initiatives

The vision statement of the county is "Exceeding expectations and leading the way through excellence in service and quality of life."

The mission statement of the county is "To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community."

The adopted budget is developed around the framework set by the County's strategic planning initiative. The primary themes of the strategic initiative are to improve customer service, restore public trust and confidence, economic development, maintenance of infrastructure, and fiscal responsibility.

Unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the General Fund at year end exceeded 2 months of operating expenditures and transfers out. This amount is favorable based on the policy guidelines set by the County for budgetary and planning purposes.

A long-term goal is to adopt process improvement methodology to assess our public services; adopting process improvement is key to improving customer service. If problems arise in processes, the county will undertake a thorough review of the process to determine ways to change and improve them.

The County's long-term goal to restore public trust and confidence includes enhancing the relationship between Escambia County government, its citizens and the media through positive public media relations.

The County has a long-term goal of promoting activities and programs that improve the quality of life and to build a sustainable, livable community. This includes reviewing the Land Development Code (LDC) with the intent of eliminating inconsistencies and streamlining multiple processes; and, subsidizing the Pensacola Bay Center, which is located in downtown Pensacola, adjacent to the I-110 interchange. The Bay Center has approximately 10,000 seats for concerts and other entertainment including the Pensacola Ice Flyers hockey team and the 2023-2025 Sunbelt Basketball Conference. During Fiscal Year 2021, the Bay Center performed a facility assessment to modernize the facility. Some of the identified improvements are estimated to cost approximately $50 million. The Bay Center Management Company, ASM Global, agreed to contribute up to $10 million towards the total cost of identified capital improvements to the facility. The County approved a multi-year capital improvement plan to be funded with Fifth

Cent Tourist Development (TDT) funds in the amount of $9.9 million over 4 years. Some notable improvements in the multi-year plan include replacing the ice plant, arena ice floor, lighting, and sound system.

A long-term goal of the county is to foster economic growth and development. The County uses Tax Increment Financing (TIF) Districts to fund a variety of Community Redevelopment Areas (CRA) in the County. For the upcoming fiscal year, the TIF increment was maintained at 75% while the number of budgeted districts remained at 22. These funds are used to pay for infrastructure improvements, neighborhood programs, safety initiatives, and street lighting intended to alleviate blight as well as increase property values in these communities.

Visit Pensacola is the County's Direct Marketing Organization (DMO). As such, it is Visit Pensacola's role to continue to facilitate consolidated marketing and tourism efforts for the greater Pensacola area.

Escambia County continues to work with the Federal government and the State of Florida for project and grant funds associated with the Restore Act, Natural Resource Damage Assessment (NRDA), and the National Fish and Wildlife Federation (NFWF). There is a total of $200 million in direct and indirect benefit potential to Escambia County as projects are submitted and approved for these funds. Additionally, a series of drainage and infrastructure projects related to Hurricane Sally will be funded by the newly created CDBG-DR Rebuild Florida Fund until grant reimbursements of $83 million are received from the State of Florida.

The County worked with the United States Navy on a land-swap deal for the design of an additional commerce park to grow the local economy. The OLF-8 Navy property is located in District 1 off 9 Mile Road; geographically close to Navy Federal Credit Union, it is a prime location for economic growth and close access to Interstate 10. The Board worked with DPZ to develop a master plan that contains mixed use development. The plan includes retail, multi-family (over retail), multi-family (standalone), commerce area, offices, and townhomes in the master plan. The County is currently marketing for sale the undeveloped parcels that includes aspects of the master plan. The County has received several offers ranging from $42-$50 million for 540 acres for the OLF-8 property.

Between 2018 and 2028, the County expects to invest more than $552 million in infrastructure with the third and fourth cent allocations of the One Cent Local Option Sales Tax (LOST). On November 14, 2014, the citizens of Escambia voted to extend the one-cent local option sales tax for infrastructure for an additional 10 years beginning January 1, 2018; extending the tax to December 2028. The proceeds from this tax will make large investments in infrastructure, road construction, dirt road paving, drainage improvements, and vehicle replacement for EMS, Fire, and the Sheriff's office.

Escambia County has agreed to jointly fund a new Regional Medical Examiner Facility for the District 1 Medical Examiner's Office in cooperation with Santa Rosa County,

Okaloosa County and Walton County. The facility is expected to cost $18,650,000 and will be located centrally in Santa Rosa County.

The fiscal year 2025 adopted budget increased by $80 million over the prior year to $798 million. While the total direct millage rate for property tax remained unchanged at 7.661 mills, property values increased an average of 10% over the prior year for both the County-wide and unincorporated areas of Escambia County.

Relevant Financial Policies

The County has established a fund balance policy in accordance with GASB Statement No. 54 *"Fund Balance Reporting and Governmental Fund Type Definitions"*. The adopted policy outlines the County's goal to maintain an unrestricted general fund balance of at least 2 months of regular operating expenditures and transfers out, to mitigate risks of either natural or man-made disasters and to provide for revenue shortfalls.

The County has implemented GASB Statement No 68 "*Accounting and Financial Reporting for Pensions"* and GASB Statement No 71 "*Pension Transition for Contributions Made Subsequent to the Measurement Date"* to recognize its unfunded portion of the statewide plan as a liability. The County provides pension benefits for all employees through a statewide plan managed by the Florida Department of Management Services, Division of Retirement. The statewide plan is a contributory plan. The liability has been recorded in accordance with GASB requirements. The County obligation to fund employee pension benefits offered through FRS is based on payments to the Division of Retirement calculated using prescribed contribution rates that include normal cost and the unfunded actuarial liability (UAL).

The County has implemented GASB Statement No 75 "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pension"* to recognize its unfunded liability. The County provides postemployment benefits at the same rate as active participants. While a liability has been recorded in accordance with GASB requirements, there is no requirement for a funded plan. All approved benefits are budgeted and paid when due.

The County has implemented GASB Statement No 87 *"Leases"*; as amended. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right-to-use and underlying asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources. The County also implemented GASB Statement No 96 which accounts for subscription-based technology arrangements.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Escambia County for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the 28th consecutive year that Escambia County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, Escambia County must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another Certificate.

Escambia County also received the GFOA's Distinguished Budget Presentation Award for its Annual Budget Document for fiscal year beginning October 1, 2023. This is the 28th consecutive year that Escambia County has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communication device.

The preparation of this annual comprehensive financial report would not have been possible without the skill, effort, and dedication of the entire financial staff of the Clerk of the Circuit Court and Comptroller. I would like to express my appreciation to the Financial Reporting and Audit Department: Sharon Harrell, Finance Director; Hannah Aviles, Manager; Beth Parker, Kara Cowen, Harold Coats, Ashley Dodds, Jenn Gibson, and Jessica Reid. I also wish to thank all government departments for their assistance in providing the data necessary to prepare this report.

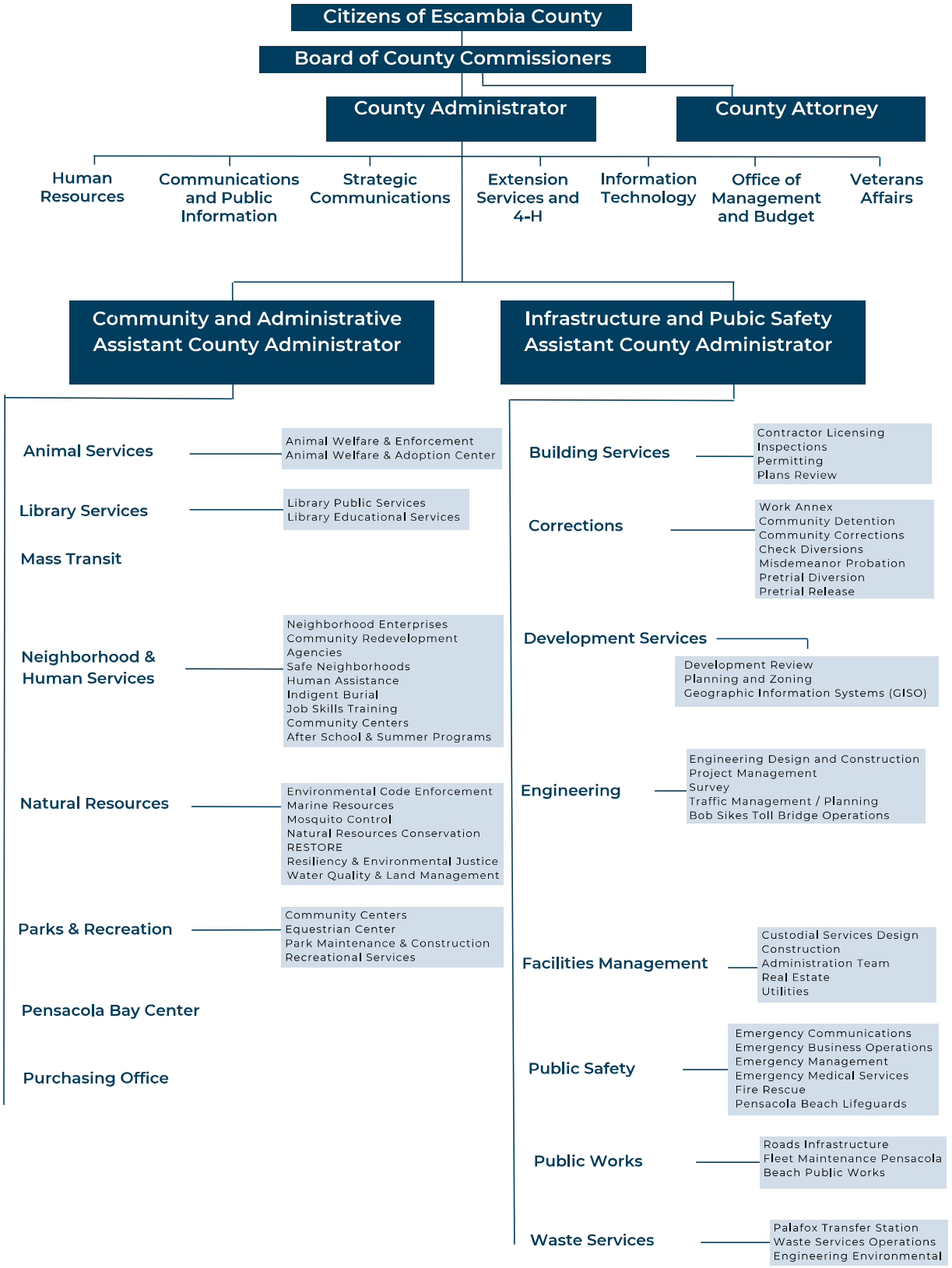
Respectfully submitted,

Pam Childers

Pam Childers
Honorable Pam Childers
Clerk of the Circuit Court & Comptroller

Escambia County Board of County Commissioners

Organizational Chart



Financial Section

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information



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CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

The Honorable Board of County Commissioners
Escambia County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Escambia County, Florida, (hereinafter referred to as "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Santa Rosa Island Authority, the discretely presented component unit, which is both a major fund and represents 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit as of September 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Santa Rosa Island Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exits.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the County's proportionate share of the net pension liability, the schedule of the County's contributions, schedule of changes in the County's total OPEB liability and related ratios, and budgetary comparison schedules for the General Fund, COVID Escambia Fund, Disaster Recovery Fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and individual budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

This Management's Discussion and Analysis ("MD&A") presents the readers of the financial statements a narrative overview of the financial activities of Escambia County, Florida (the "County") for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that has been furnished in the Letter of Transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $982,592,925 (net position). Of this amount, ($94,161,030) represents unrestricted deficit net position.

- The County's total net position increased by $98,699,172, governmental activities increased by $85,823,025, and business-type activities increased by $12,876,147.

- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $361,890,411, a decrease of $1,804,387 in comparison with the prior year.

- At the end of the current fiscal year, unassigned fund balance available for spending at the government's discretion for the General Fund was $41,383,377, or 14.8% of total general fund expenditures and transfers out.

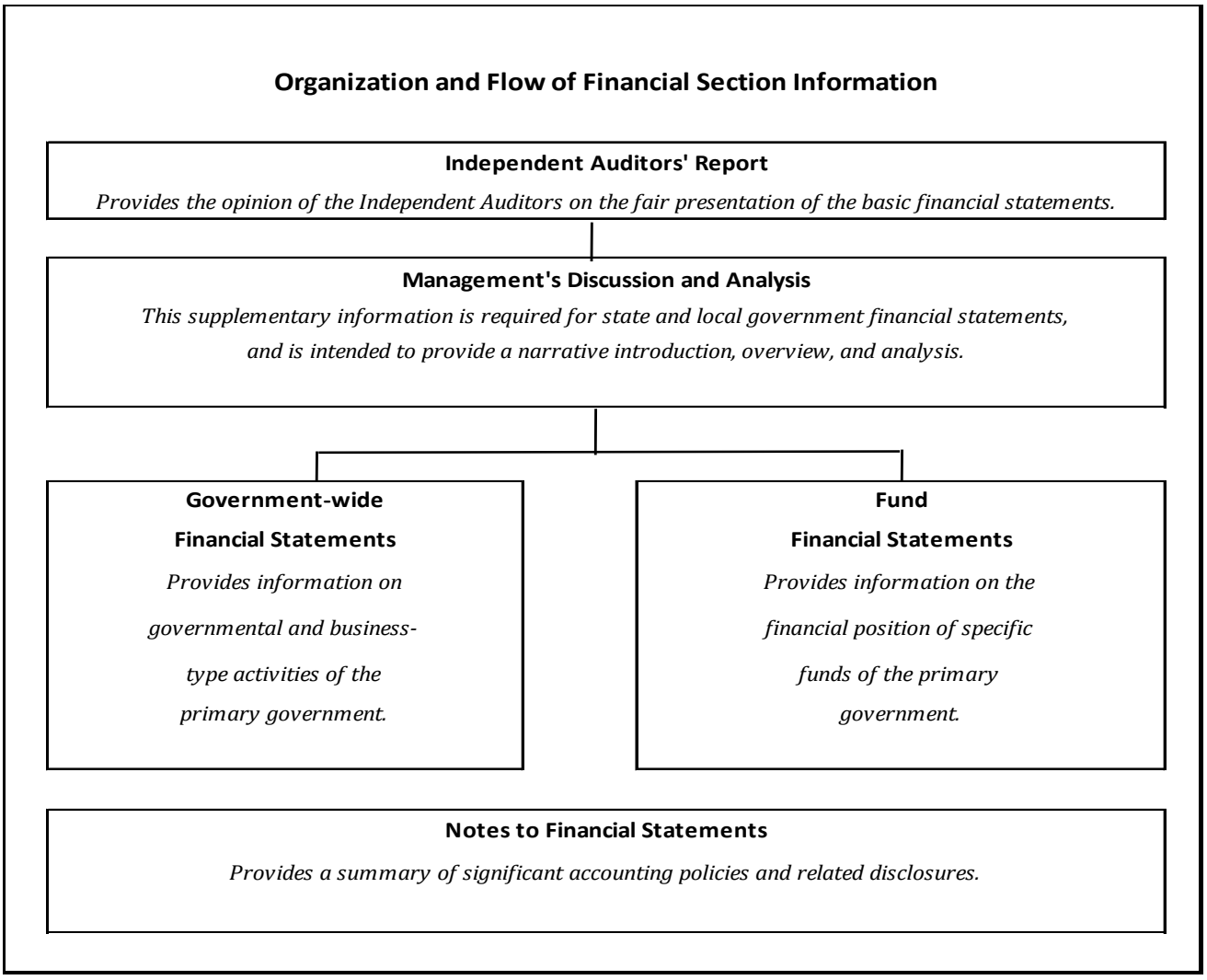
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was $74,041,521, or approximately 26.4% of total general fund expenditures and transfers out.

- Governmental funds revenues increased $44,533,977 or 8.6% from the prior fiscal year primarily due to increases in Ad Valorem Tax revenue, Tourist Development Tax revenue, and Local Option Sales Tax revenue.

- At the end of the current fiscal year, the net pension liability decreased $5,448,320 for governmental funds and $554,603 for business-type activities for an ending net pension liability of $266,678,092, an approximate decrease of 2.2% from the prior fiscal year end. These liabilities are actuarially determined and provided by the State of Florida Retirement System (FRS). The change in the actuarial liability primarily relates to the market performance of investments for outpacing projected investment growth. The County's actual contributions to FRS are located in the required supplementary information.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.



Government-wide financial statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Additionally, nonfinancial factors, such as a change in the County's property tax base or the condition of County facilities and infrastructure, should be considered to assess the overall health of the County.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities)*. The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, culture/recreation, and court related activities. The business-type activities of the County include solid waste disposal/landfill operations, emergency medical/ambulance services, building inspections, and the Pensacola Bay Center (Bay Center).

The government-wide financial statements include not only the County itself (known as the primary government) but also the legally separate entity of the Santa Rosa Island Authority (SRIA) for which the County is financially accountable and has a financial benefit/burden relationship. This entity is known as a "component unit". Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The County's component unit will not be addressed in this MD&A.

Fund financial statements

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

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

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

The County maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Disaster Recovery Fund, Covid Escambia Fund, and Local Option Sales Tax (LOST) Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the other supplementary information section of this report.

The County maintains two different types of *proprietary funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to solid waste disposal/landfill operations, emergency medical/ambulance services, building inspections, and the Bay Center. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses the internal service fund to account for fleet and fuel activities, insurance activities, and for certain costs related to the Clerk of Circuit Court and Comptroller's compensated absences policy. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste and Emergency

Medical Service (EMS) funds, which are considered to be major funds of the County. Non-major funds include the Inspection and Bay Center funds, which are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for each of these non-major enterprise funds are provided in the form of combining statements in the other supplementary information section of this report. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds are also provided in the form of combining statements in the other supplementary information section of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds. The County only has custodial funds.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, *required supplementary information* is presented concerning the County's changes in total OPEB liability and related ratios for providing other post employment benefits (OPEB) to its employees; the County's proportionate share of the net pension liability and contributions for employee participation in the Florida Retirement System pension plan and health insurance subsidy program; and the budgetary comparison schedules for the General Fund and major special revenue funds to demonstrate budgetary compliance. The County adopts an annual appropriated budget for its general, special revenue, debt service, and capital projects funds. Due to the nature of the Disaster Recovery Fund, the original budget is generally adopted with an appropriation of zero.

The *other supplementary information* section contains the combining statements referred to earlier in connection with nonmajor governmental funds, proprietary and internal service funds, and fiduciary funds, along with budgetary comparison schedules for the County's major capital project fund, LOST, and for all nonmajor governmental funds.

Government-wide Financial Analysis

Net position over time may serve as a useful indicator of a government's financial position. For the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $982,592,925 at the close of the most recent fiscal year.

At the end of fiscal year 2024, the County is able to report positive balances in restricted categories of net position, for the government as a whole, as well as for its separate governmental and business-type activities. Negative unrestricted net position was reported for governmental activities. The same situation held true for the prior fiscal year.

The County's restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position is primarily for capital projects and other special revenue purposes. The largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, and equipment); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be

used to liquidate these liabilities. The remaining balance ($94,161,030) is unrestricted net position. Unrestricted net position is primarily negative due to the effect of the recognition of the net pension liability in accordance with GASB 68.

Escambia County, Florida
Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	$ 484,120,227	$ 498,384,314	$ 108,961,880	$ 97,333,378	$ 593,082,107	$ 595,717,692
Capital Assets (Net)	871,635,063	800,591,876	74,698,215	70,579,937	946,333,278	871,171,813
Total Assets	1,355,755,290	1,298,976,190	183,660,095	167,913,315	1,539,415,385	1,466,889,505
Total Deferred Outflow of Resources	70,820,008	65,363,801	6,141,831	5,510,388	76,961,839	70,874,189
Current and Other Liabilities	82,386,219	100,954,002	6,461,586	6,444,707	88,847,805	107,398,709
Long-term Liabilities	439,285,135	458,373,918	64,373,553	62,334,099	503,658,688	520,708,017
Total Liabilities	521,671,354	559,327,920	70,835,139	68,778,806	592,506,493	628,106,726
Total Deferred Inflow of Resources	39,096,242	25,027,394	2,181,564	735,821	41,277,806	25,763,215
Net Position:						
Net Investment in Capital Assets	730,599,312	653,391,086	63,912,433	62,175,408	794,511,745	715,566,494
Restricted	282,242,210	280,320,854	-	-	282,242,210	280,320,854
Unrestricted	(147,033,820)	(153,727,263)	52,872,790	41,733,668	(94,161,030)	(111,993,595)
Total Net Position	$ 865,807,702	$ 779,984,677	$ 116,785,223	$ 103,909,076	$ 982,592,925	$ 883,893,753

The County's total net position increased $98,699,172 from the prior year. Key reasons for the overall increase are presented in the following pages for governmental and business-type activities.

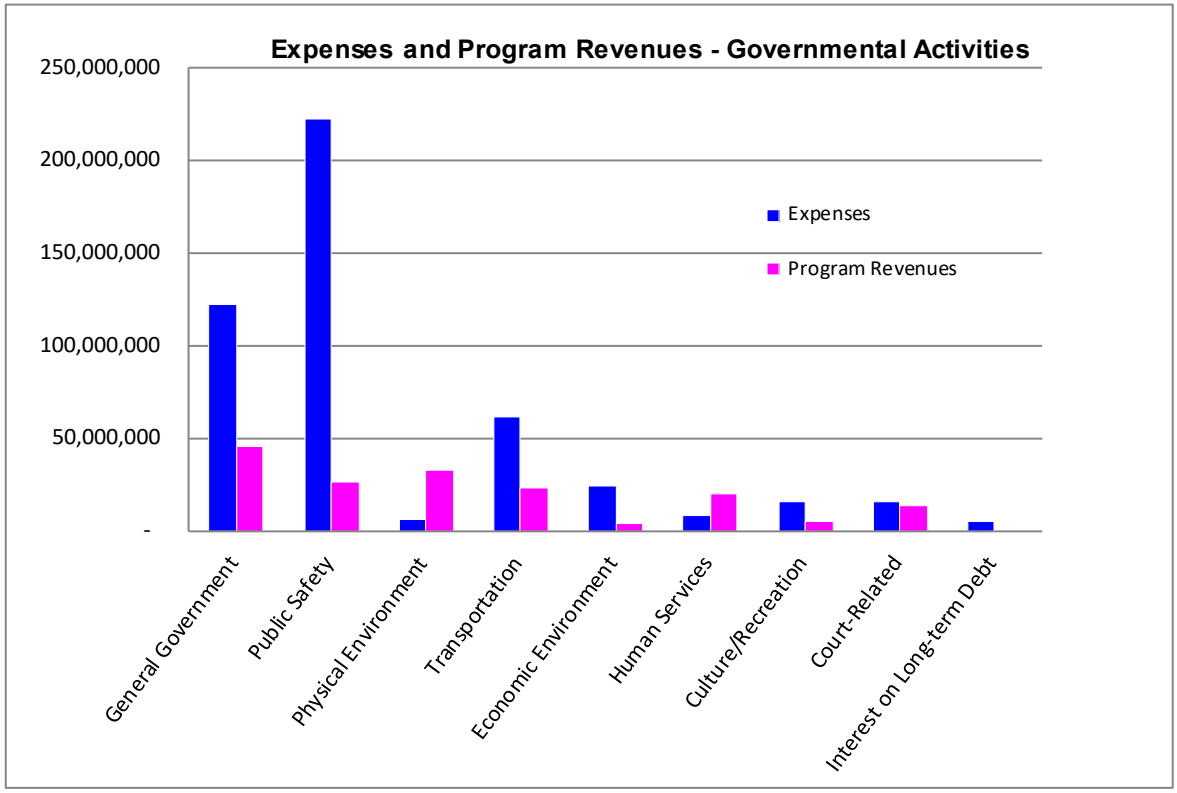
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program Revenues:						
Charges for Services	$ 103,900,141	$ 96,478,155	$ 55,970,080	$ 52,381,005	$ 159,870,221	$ 148,859,160
Operating Grants and Contributions	46,533,055	32,357,687	-	-	46,533,055	32,357,687
Capital Grants and Contributions	19,755,584	24,725,844	2,628,937	654,528	22,384,521	25,380,372
General Revenues:						
Property Taxes	202,044,444	175,987,746	-	-	202,044,444	175,987,746
Other Taxes	151,294,904	150,932,959	-	-	151,294,904	150,932,959
Other	45,470,825	42,915,252	5,173,466	3,698,569	50,644,291	46,613,821
Total Revenues	568,998,953	523,397,643	63,772,483	56,734,102	632,771,436	580,131,745
EXPENSES						
General Government	122,726,712	109,556,162	-	-	122,726,712	109,556,162
Public Safety	221,820,692	238,576,851	-	-	221,820,692	238,576,851
Physical Environment	5,821,093	7,789,948	-	-	5,821,093	7,789,948
Transportation	61,835,763	62,259,304	-	-	61,835,763	62,259,304
Economic Environment	23,893,641	32,694,250	-	-	23,893,641	32,694,250
Human Services	8,203,106	6,203,050	-	-	8,203,106	6,203,050
Culture/Recreation	15,448,298	13,799,022	-	-	15,448,298	13,799,022
Court-Related	15,496,575	16,523,505	-	-	15,496,575	16,523,505
Interest on Long-term Debt	5,212,764	5,460,079	-	-	5,212,764	5,460,079
Solid Waste	-	-	16,128,125	22,275,406	16,128,125	22,275,406
Emergency Management Services	-	-	23,536,130	23,170,696	23,536,130	23,170,696
Inspection Fund	-	-	4,585,023	3,940,003	4,585,023	3,940,003
Bay Center	-	-	9,364,342	9,020,721	9,364,342	9,020,721
Total Expenses	480,458,644	492,862,171	53,613,620	58,406,826	534,072,264	551,268,997
Excess (Deficiency) Before Transfers	88,540,309	30,535,472	10,158,863	(1,672,724)	98,699,172	28,862,748
Transfers	(2,717,284)	(174,166)	2,717,284	174,166	-	-
Change in Net Position	85,823,025	30,361,306	12,876,147	(1,498,558)	98,699,172	28,862,748
Beginning Net Position	779,984,677	749,623,371	103,909,076	105,407,634	883,893,753	855,031,005
Ending Net Position	$ 865,807,702	$ 779,984,677	$116,785,223	$ 103,909,076	$ 982,592,925	$ 883,893,753

Governmental Activities

Governmental activities increased the County's net position by $85,823,025 from the prior fiscal year for an ending balance of $865,807,702. Although millage rates remained the same, property tax revenue increased due to rising taxable assessed values. Tourist Development Tax and Local Optional Sales Tax revenues also increased. Program revenue increased in charges for services and operating grants and contributions from prior year. Charges for services had a $7 million increase in the current year. This was mainly attributed to an increase in funds received from the Local Provider Participation Fund. Operating grants and contributions increased $14 million primarily due to increases in Coronavirus State and Local Fiscal Recovery Funds (SLFRF), which was established by the American Rescue Plan Act (ARPA). Capital grants and contributions decreased $5 million primarily due to Bristol Creek project expenditures reimbursed in prior year.

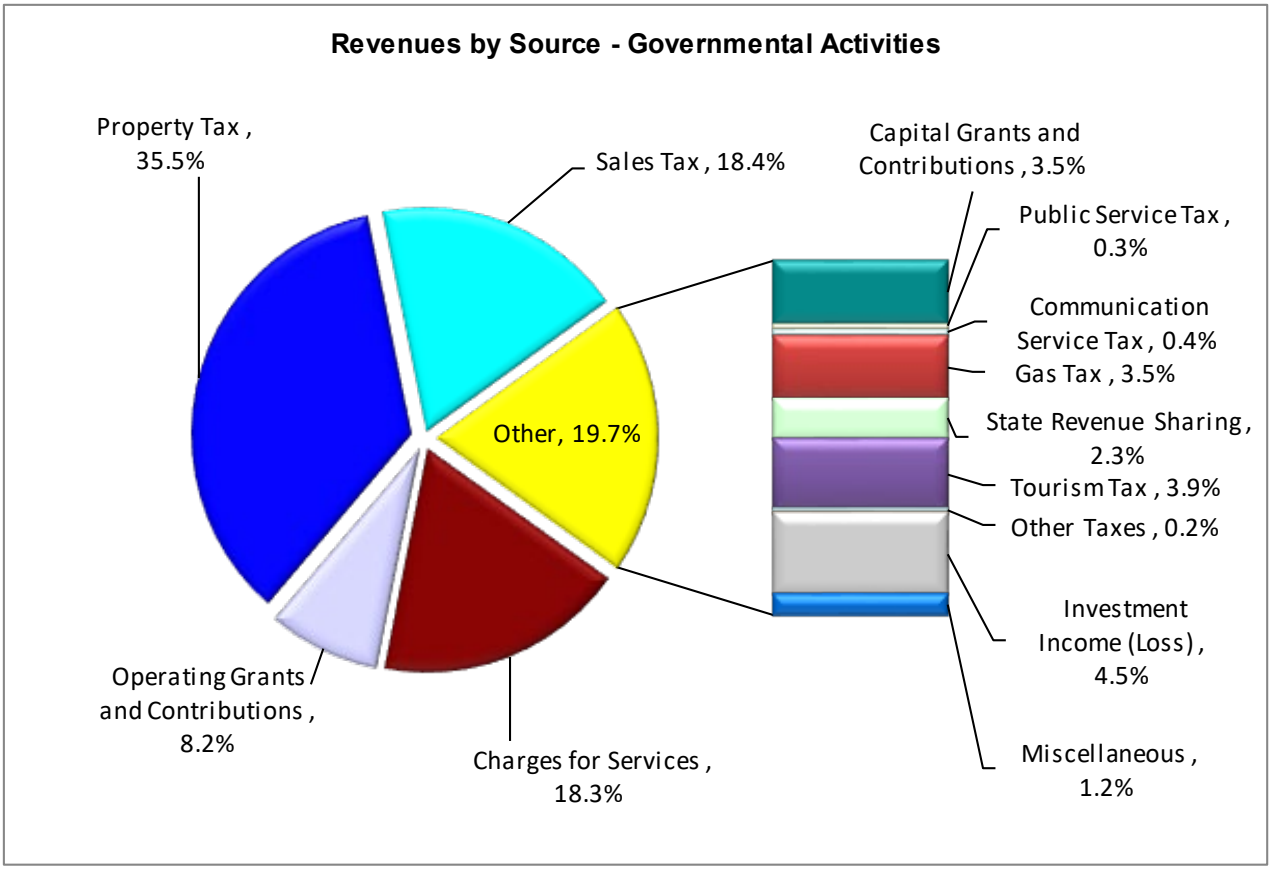
Expenses and Program Revenues – Governmental

Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
General Government	$ 122,726,712	25.5%	$ 45,666,075	26.8%	$ (77,060,637)
Public Safety	221,820,692	46.2%	26,912,414	15.8%	(194,908,278)
Physical Environment	5,821,093	1.2%	32,462,791	19.1%	26,641,698
Transportation	61,835,763	12.9%	23,024,247	13.5%	(38,811,516)
Economic Environment	23,893,641	5.0%	4,105,112	2.4%	(19,788,529)
Human Services	8,203,106	1.7%	19,958,769	11.7%	11,755,663
Culture/Recreation	15,448,298	3.2%	4,883,229	2.9%	(10,565,069)
Court-Related	15,496,575	3.2%	13,176,143	7.7%	(2,320,432)
Interest on Long-term Debt	5,212,764	1.1%	-	-	(5,212,764)
	$ 480,458,644	100.0%	$ 170,188,780	100.0%	$ (310,269,864)



Revenue by Source – Governmental Activities

Description		Revenues	% of Total
Charges for Services	$	103,900,141	18.3%
Operating Grants & Contributions		46,533,055	8.2%
Capital Grants & Contributions		19,755,584	3.5%
Property Tax		202,044,444	35.5%
Sales Tax		104,489,921	18.4%
Public Service Tax		1,663,904	0.3%
Communication Service Tax		2,096,511	0.4%
Gas Tax		19,842,061	3.5%
State Revenue Sharing		13,095,679	2.3%
Tourist Development Tax		22,014,490	3.9%
Other Taxes		1,188,017	0.2%
Intergovernmental Revenues		127,190	0.0%
Investment Income (Loss)		25,631,950	4.5%
Miscellaneous		6,616,006	1.2%
	$	568,998,953	100.0%

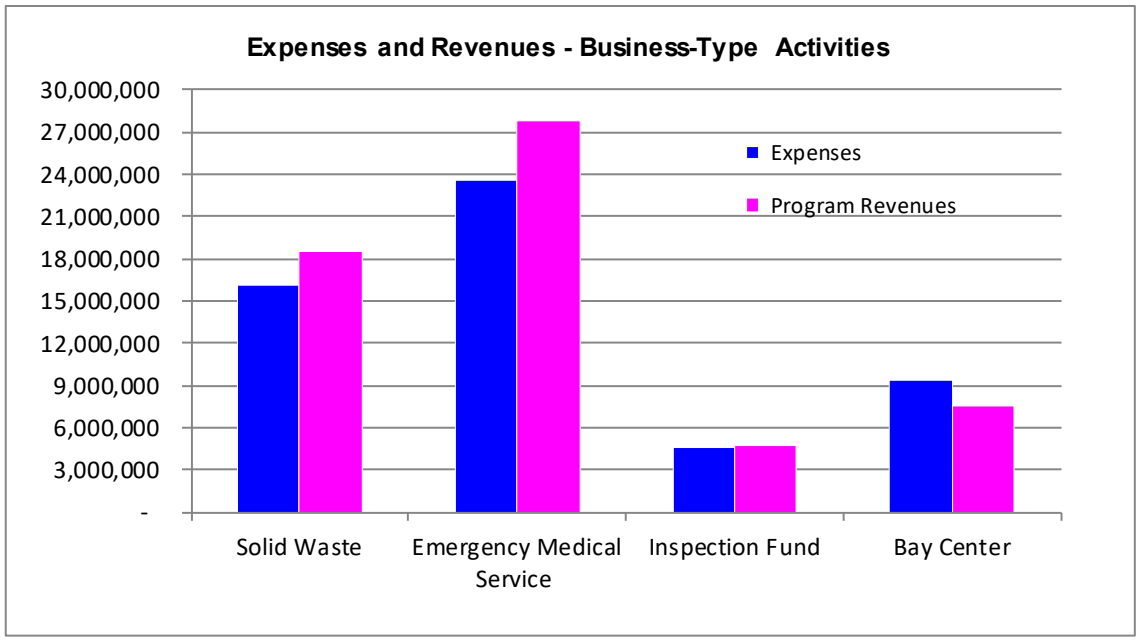


Business-type Activities

Business-type activities increased the County's net position by $12,876,147, a 12.39% increase from the prior fiscal year, for an ending balance of $116,785,223. Charges for services contributed 87.8% of the total program revenues for the County's business-type activities. Solid Waste revenues exceeded expenses for the year. This is primarily due to a decrease in expenses for post closure liability of the Perdido Landfill compared to the previous year. Emergency Medical Services charges for services increased approximately $4.7 million from the previous year. This is due to the increase in inter-facility transportation of patients between freestanding emergency rooms to the primary hospitals. There was also an increase in capital grants and contributions for purchasing more ambulance units that were reimbursed by ARPA funds. The Inspection Fund revenues exceeded expenses for the year, resulting in an increase in net position even though there was a reduction of permits issued for building and electrical work. The Bay Center expenses exceeded program revenues, and operations were subsidized by a transfer from the Tourist Promotion Fund.

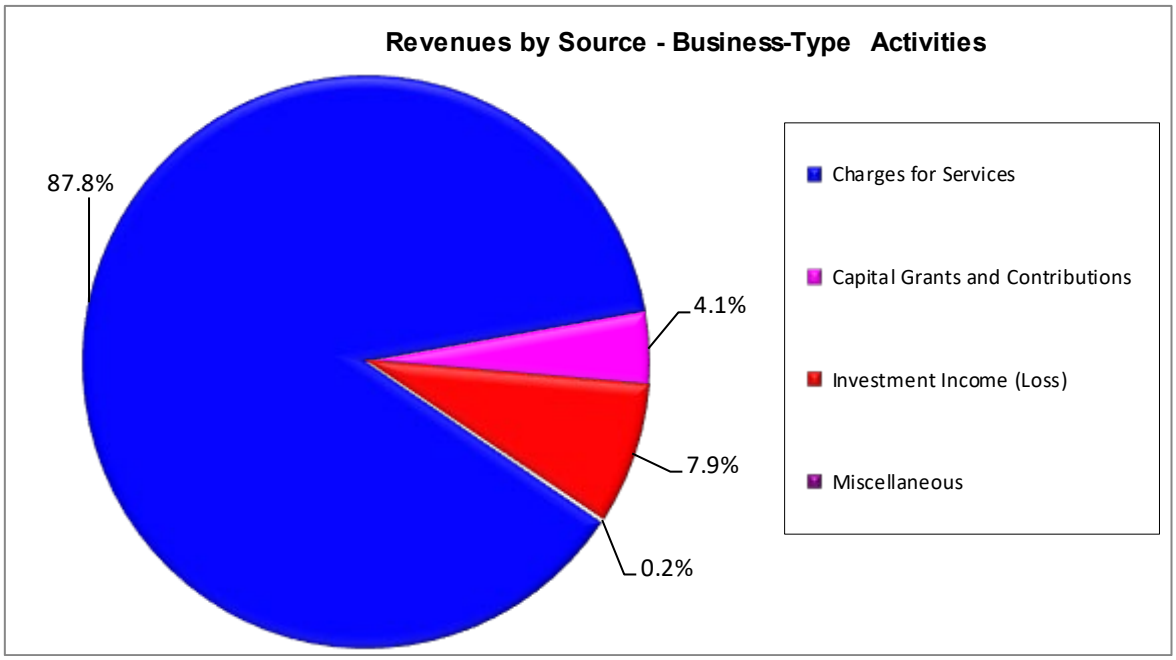
Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
Solid Waste	$ 16,128,125	30.1%	$ 18,523,421	31.6%	$ 2,395,296
Emergency Medical Service	23,536,130	43.9%	27,808,850	47.5%	4,272,720
Inspection Fund	4,585,023	8.6%	4,770,212	8.1%	185,189
Bay Center	9,364,342	17.5%	7,496,534	12.8%	(1,867,808)
	$ 53,613,620	100.0%	$ 58,599,017	100.0%	$ 4,985,397

% Revenue over Expenses	
Solid Waste	14.9%
Emergency Medical Service	18.2%
Inspection Fund	4.0%
Bay Center	-19.9%



Revenues by Source – Business-type Activities

Description	Revenues	% of Total
Charges for Services	$ 55,970,080	87.8%
Capital Grants and Contributions	2,628,937	4.1%
Investment Income (Loss)	5,037,987	7.9%
Miscellaneous	135,479	0.2%
	$ 63,772,483	100.0%



Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

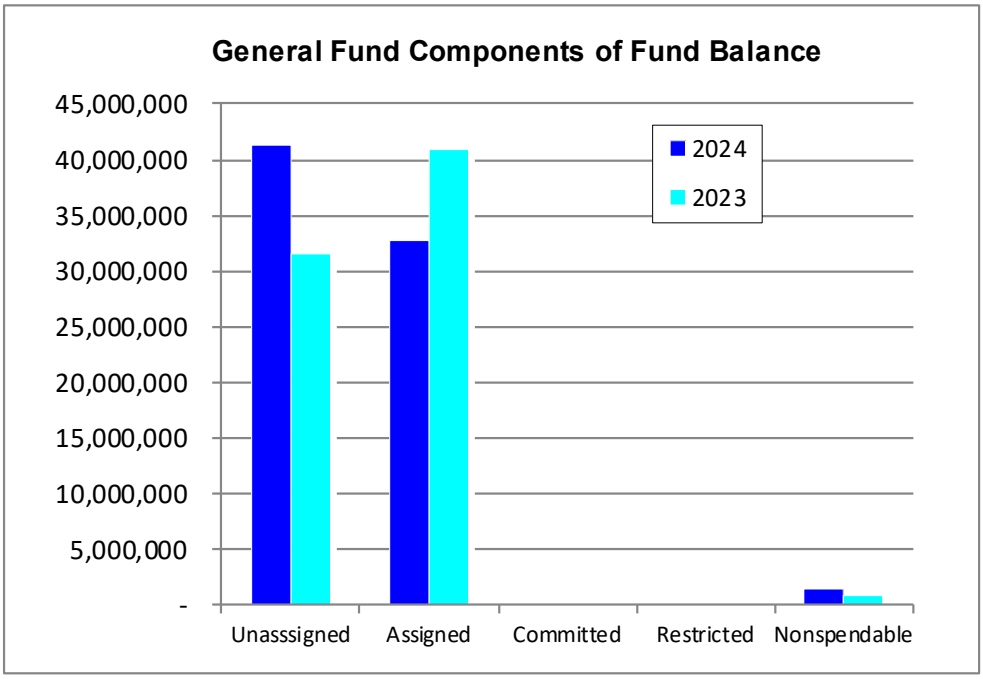
Governmental funds

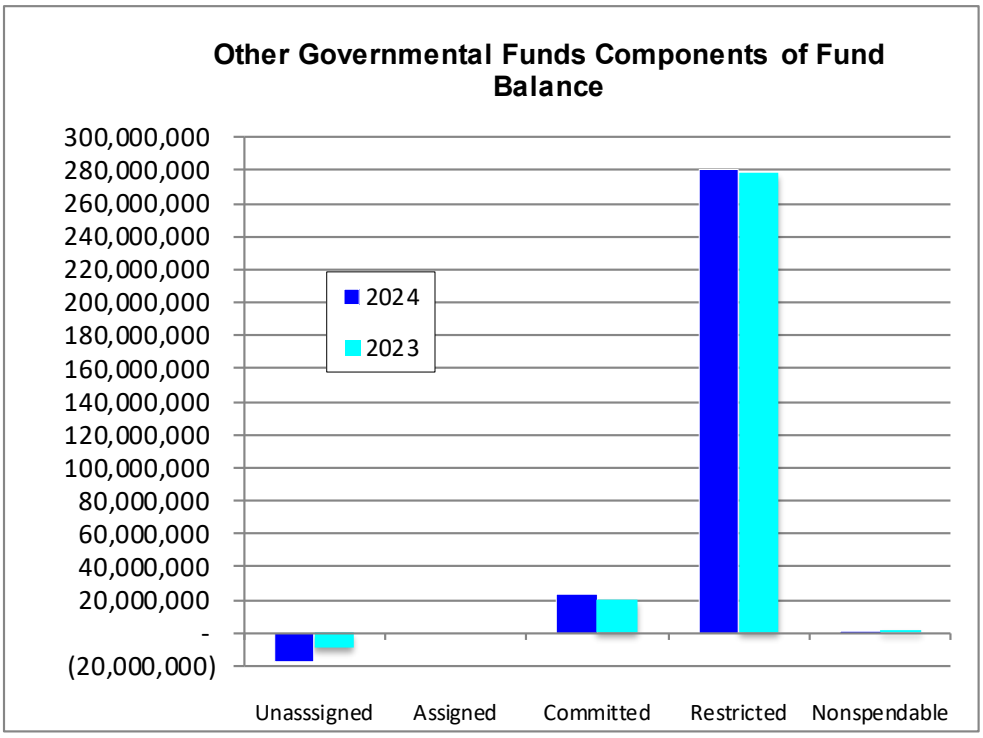
The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable resources.* Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Board of County Commissioners.

At the end of fiscal year 2024, the County's governmental funds reported combined fund balances of $361,890,411, a decrease of $1,804,387 in comparison with the prior year. Approximately 7% of this amount, $23,612,881, constitutes *unassigned fund balance*. This decrease is primarily due to negative changes in fund balance in the Local Option Sales Tax Fund of $11.6 million, and the increase of Transfers in to non-major special revenue funds. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned. *Restricted* fund balances of $280,795,765 represent amounts that can only be spent for specific purposes as stipulated by external resource providers either constitutionally or through enabling legislation such as Florida Statutes, laws and regulations, or grantors. *Committed fund balances* of $22,758,633 represent amounts committed by County ordinance, whereas *assigned fund balances* of $32,658,144 consists of funds budgeted in the subsequent year to balance the 2024 budget. *Nonspendable fund balances* are not available for spending because they are not in spendable form, or are legally required to be maintained intact. The ending *nonspendable fund balances* consists of $2,064,988 for inventories and prepaids.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $41,383,377 while total fund balance increased to $75,400,354. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 16% of the total General Fund expenditures, while total fund balance represents 29.1% of that same amount.

The following graphs represent the components of fund balance in the General Fund, and the components of fund balance in the other governmental funds:





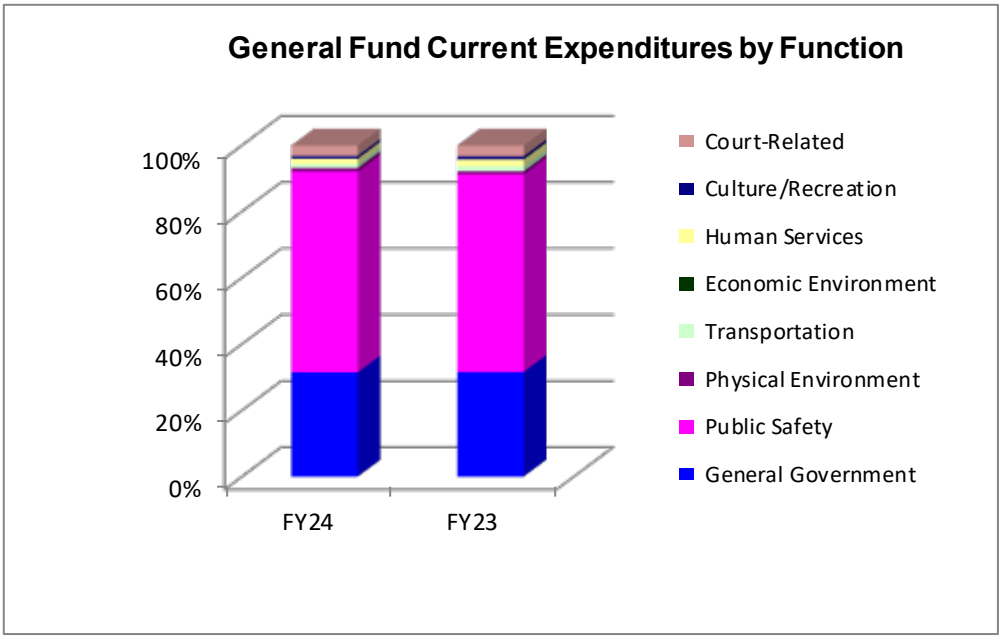
The increase in fund balance of the County's General Fund was $1,942,758 during the current fiscal year. This is a change of $6,801,575 when compared to the prior year decrease.

Key factors affecting this are as follows:

- The overall increase in revenues and transfers in over fiscal year 2023 were primarily attributable to increases in property tax revenues due to higher certified property values, and increases in sales/fuel taxes and state revenue sharing.

- There was an overall increase in expenditures over fiscal year 2023. The majority of the increase was for personnel services in General Government and Public Safety. There was a county wide increase effective the beginning of fiscal year 2024. Public Safety personnel expenditures increased $11 million over the prior year. This is due to an increase for all members of the Police Benevolent Association, as a result of union negotiations. General government operating expenditures increased primarily due to increase of insurance, legal fees, and tax incremental financing payments to the City of Pensacola.

The following graph displays the General Fund's current expenditures by function for FY24 and FY23 (it does not include debt service or other financing uses).



The Disaster Recovery Fund was established to account for the costs and related funding assistance from state and federal sources for hurricane or other major disaster events. The fund deficit of $14,875,641 is the result of costs incurred without reimbursements from FEMA for damage repairs resulting from Hurricane Sally and for the April 2014 Flood. We are waiting on additional FEMA reimbursements to resolve the deficit. An advance from the LOST Fund provided the initial resources to pay for these costs and the advance will be paid off as reimbursements are received. In 2024, the County collected approximately $966,859 from federal sources.

The Covid Escambia Fund was established to account for the costs and related funding assistance from federal sources collected and disbursed pursuant to the American Recovery Plan Act of 2021 in response to the COVID-19 Pandemic. The County recorded $17.7 million in revenue in 2024 and has $35 million remaining in unearned revenue related to grants received in the prior years. The county intends to complete more projects in fiscal year 2025.

The Local Option Sales Tax Fund's primary revenue is a 1% local option sales tax imposed by Escambia County, which was restricted by voter referendum primarily for capital projects and public safety expenditures. At the end of the current fiscal year, the restricted fund balance was $166,495,534 or 174% of the fund's total expenditures and transfers out. Intergovernmental revenues decreased $1.3 million, driven by less capital grant reimbursements; fund balance decreased by $11,697,577. Capital expenditures increased $20,070,820 or 33.1%

over the prior year for infrastructure, transportation, and drainage projects. Even though the revenue source is stable and predictable, the planning, budgeting, and execution of large projects results in variances from year to year in the amount of actual expenditure for projects.

Proprietary funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste and the Emergency Medical Service Funds are reported as major enterprise funds. The Inspection and Bay Center Funds are reported as non-major enterprise funds. As previously discussed, the internal service fund is combined with governmental funds to arrive at governmental activities.

Unrestricted net position of proprietary funds at the end of the year amounted to:

	Unrestricted Net Position	
	2024	2023
Solid Waste	$ 35,955,094	$ 33,164,045
Emergency Medical Service	(374,897)	(4,124,490)
Inspection	11,492,364	10,752,094
Bay Center	5,800,229	1,942,019
	$ 52,872,790	$ 41,733,668

Unrestricted net position for proprietary funds increased $11,139,122, which is a 26.7% increase from the prior fiscal year. The total change in net position for proprietary funds for the Solid Waste, Emergency Medical Services, Inspection, and Bay Center funds was $4,883,072, $3,803,398, $1,060,408, and $3,129,269, respectively. Solid Waste increase was primarily due to a decrease in expenditures, as the majority of construction costs for the Section V Cell 1B at Perdido Landfill were made in prior year. Emergency Medical Services reported increased revenues due to the increase in inter-facility transportation of patients between freestanding emergency rooms to the primary hospitals and a decrease in pension expense for personnel of approximately $2 million compared to prior year.

General Fund Budgetary Highlights

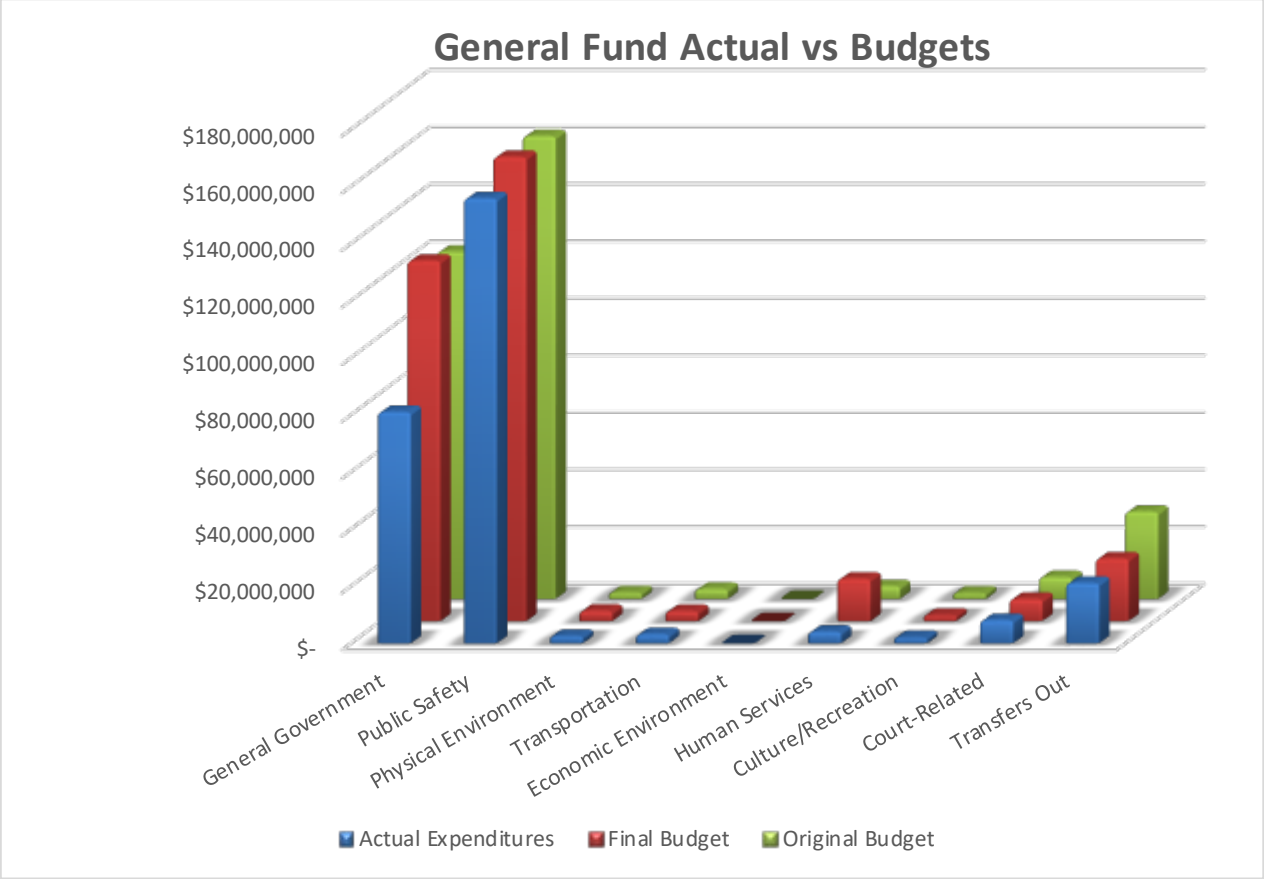
The General Fund's original budget was increased by $8,536,828 to arrive at the final amended budget for expenditures and transfers out. During the year, there was a need to make an amendment to reallocate appropriations among departments when the prior year fund balances were finalized and purchase commitments were approved for re-budgeting. Generally, the movement between departments was not significant. The largest changes were within the general government and human services due to delayed budgeting of unrestricted fund balance, primarily derived from reimbursements of prior year CARES Act expenditures. The changes within functions are summarized in the following table.

	Original Budget	Final Budget	Change
General Government	$ 121,658,795	$ 126,273,357	$ 4,614,562
Public Safety	162,124,350	162,598,748	474,398
Physical Environment	2,220,890	3,711,232	1,490,342
Transportation	3,611,896	3,611,896	-
Economic Environment	-	-	-
Human Services	4,544,761	14,955,714	10,410,953
Culture/Recreation	2,075,965	2,103,965	28,000
Court-Related	7,724,524	7,844,170	119,646
Transfers Out	30,609,108	22,008,035	(8,601,073)
	$ 334,570,289	$ 343,107,117	$ 8,536,828

The General Fund under spent the final budget by $62,914,282 or 18.34% for expenditures and transfers out. The variance within functions is summarized in the table below:

	Actual Expenditures	Final Budget	Variance	
General Government	$ 81,063,041	$ 126,273,357	$ 45,210,316	35.8%
Public Safety	155,868,560	162,598,748	6,730,188	4.1%
Physical Environment	2,575,748	3,711,232	1,135,484	30.6%
Transportation	3,238,421	3,611,896	373,475	10.3%
Economic Environment	-	-	-	
Human Services	4,111,887	14,955,714	10,843,827	72.5%
Culture/Recreation	2,034,454	2,103,965	69,511	3.3%
Court-Related	8,170,795	7,844,170	(326,625)	-4.2%
Transfers Out	21,216,835	22,008,035	791,200	3.6%
	$ 278,279,741	$ 343,107,117	$ 64,827,376	18.9%

General Fund actual expenditures were less than anticipated expenditures by $64,827,376. Principal and interest payments, $1,813,344 and $99,750 respectively, are not presented in the budget to actual comparison above but are included in actual expenditures. A review of actual General Government expenditures compared to appropriations in the final budget yields a $32 million reserve for contingency. Additionally, approximately $9.2 million in ARPA reimbursements designated as Human Services were budgeted but not yet disbursed. Cost and fuel allocation in the amount of $3.8 million in General Government are budgeted but eliminated expenditures. The remainder of unspent budget is primarily due to unspent budgeted contingency and reserves.



Capital Asset and Debt Administration

Capital assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2024 amounts to $946,333,278 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, improvements other than buildings (including leasehold improvements), equipment, software, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 8.6%.

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

- Building projects include the renovation and design of the Pleasant Grove Fire Station, and the completion of the Ashton Brosnaham Locker and Restrooms.

- Ongoing transportation infrastructure projects include bridge replacements; paving, drainage and sidewalks throughout the county; the Perdido River boat ramp construction; and Gatewood Ditch-Glyn Broc Gully, Chemstrand Road to 9 Mile Rd, and CR297 Muscogee Road widening and drainage improvements.

- Net Construction in progress (CIP) increased by $27,469,007 primarily due to the progress of the Beulah Fire Station, the renovations of the Brownsville Library, Carver Park Community Center, Chemstrand Road Drainage and Sidewalks, Beach Haven E Phase II, Longleaf West Phase with Bridge and the Brentwood Tax Collectors Office.

- The net increase of $299,610 in land includes the purchase of North Loop Road and West Kingsfield easement, and the Lakeview Activity Center as part of the Englewood Redevelopment Project.

- Equipment increases are due to the purchase of voting tabulation machines; information technology equipment; and firetrucks, Mack dump trucks, and various vehicles and heavy equipment for both the County and Sheriff.

Escambia County, Florida
Capital Assets (Net)

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 82,481,270	$ 82,181,660	$ 6,806,793	$ 6,806,793	$ 89,288,063	$ 88,988,453
Construction in Progress	49,416,904	23,609,007	16,020,286	14,359,176	65,437,190	37,968,183
Equipment	184,037,029	164,658,592	38,786,591	34,992,730	222,823,620	199,651,322
Buildings and Improvements	389,000,309	383,692,756	39,320,376	38,790,075	428,320,685	422,482,831
Intangible Computer Software	8,960,004	8,960,004	176,255	176,255	9,136,259	9,136,259
Infrastructure	1,123,694,032	1,058,325,208	56,865,321	56,806,144	1,180,559,353	1,115,131,352
Right to use Equipment	-	-	12,972,145	10,707,902	12,972,145	10,707,902
Right to use Subscriptions	10,186,068	10,186,068	-	-	10,186,068	10,186,068
Leased Buildings	996,410	996,410	-	-	996,410	996,410
	$ 1,848,772,026	$1,732,609,705	$ 170,947,767	$162,639,075	$2,019,719,793	$ 1,895,248,780
Less: Accumulated Depreciation	(977,136,963)	(932,017,829)	(96,249,552)	(92,059,138)	(1,073,386,515)	(1,024,076,967)
Capital Assets, net	$ 871,635,063	$ 800,591,876	$ 74,698,215	$ 70,579,937	$ 946,333,278	$ 871,171,813

Additional information on the County's capital assets, including major construction commitments, can be found in Note 3 of this report.

Long-term debt

At the end of the current fiscal year, the County had total notes and bonded debt outstanding of $121,775,000. Of this amount, $23,705,000 consists of debt backed by Non-Ad valorem tax revenue. The remainder of the debt, $98,070,000, represents bonds and notes secured solely by specified revenue sources (i.e., sales tax). The unamortized bond issue premium for the Series 2017 Sales Tax Revenue Bond and Series 2018 Capital Improvement Refunding Revenue Bond is $10,948,129.

Escambia County, Florida
Outstanding Notes and Bonded Debt

	Governmental Activities	
	2024	**2023**
Revenue Bonds	$ 98,070,000	$ 101,945,000
Revenue Notes	23,705,000	26,060,000
	$ 121,775,000	$ 128,005,000
Unamortized Bond Issue Premium	10,948,129	11,729,383
	$ 132,723,129	$ 139,734,383

The County's outstanding debt, including the unamortized bond issue premium, had a net decrease of $7,011,254 or 5.02% during fiscal year 2024. Decreases were attributable to normal debt service principal reductions for revenue notes and revenue bonds.

Additional information on the County's debt, including any major changes to the County's credit ratings, can be found in Note 6 of this report.

There are no outstanding notes and bonded debt for Business-type activities.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect Escambia County and were considered in developing the 2024-2025 fiscal year budget.

- The annual average unemployment rate for the County for 2024 was 3.5%. The average adjusted rate for 2023 was 3.3%.
- The taxable assessed value of residential property increased 11.7% in the 2024 fiscal year.
- The population was 327,846 at September 30, 2024, which increased 0.9% from the adjusted prior year. Population may be adjusted subsequent to the Annual Comprehensive Financial Report release.

During the current fiscal year, unassigned fund balance in the General Fund increased to $41,383,377. The County has budgeted $344,139,816 for spending in the 2025 fiscal year budget and assigned $32,658,144 of the ending 2024 fund balance to the subsequent year's budget. The total ad valorem tax rate remained the same at 7.6605 mills for the 2025 fiscal year budget.

In an effort to help stimulate job creation and the economy, the County continues to work with the Greater Pensacola Chamber of Commerce and the City of Pensacola to recruit new industries to the area and stimulate job growth.

Requests for information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Escambia County Clerk of the Circuit Court and Comptroller, Finance Department, 221 Palafox Place Suite 130 Pensacola Florida 32502; 850-595-4825. This report is also available at the following web address: https://www.escambiaclerk.com.

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities	Business-type Activities	Total	Component Unit
ASSETS				
Cash and Cash Equivalents	$ 351,187,202	$ 81,255,317	$ 432,442,519	$ 15,055,318
Investments	79,062,528	18,833,103	97,895,631	587,629
Accounts Receivable, Net	3,803,599	9,277,662	13,081,261	491,479
Accrued Interest Receivable	2,074,843	-	2,074,843	-
Due from Other Governments	29,174,220	-	29,174,220	465,398
Internal Balances	1,200,000	(1,200,000)	-	-
Inventories	2,426,477	720,779	3,147,256	-
Assets Held for Investment	315,072	-	315,072	-
Prepaid Items & Assets Held by Others	4,825,629	75,019	4,900,648	-
Other Assets	10,050,657	-	10,050,657	39,665
Capital Assets Not Being Depreciated	131,898,174	22,827,079	154,725,253	-
Capital Assets Net of Accumulated Depreciation	739,736,889	51,871,136	791,608,025	730,774
Total Assets	1,355,755,290	183,660,095	1,539,415,385	17,370,263
DEFERRED OUTFLOW OF RESOURCES				
Deferred Charge on Refunding	1,092,140	-	1,092,140	-
Pension Costs and Subsequent Contributions	67,156,649	6,090,679	73,247,328	230,577
OPEB Costs and Subsequent Contributions	2,571,219	51,152	2,622,371	12,201
Total deferred outflow of resources	70,820,008	6,141,831	76,961,839	242,778
LIABILITIES				
Accounts Payable	28,520,793	1,867,452	30,388,245	487,667
Contracts Payable-Retainage	2,904,579	80,260	2,984,839	-
Accrued Liabilities	9,636,983	740,261	10,377,244	66,550
Lease Payable	-	1,487,381	1,487,381	-
Compensated Absences Payable	-	179,484	179,484	-
Due to Other Governments	4,193,996	24,290	4,218,286	-
Deposits	891,165	44,404	935,569	-
Unearned Revenue	36,118,326	-	36,118,326	-
Other Current Liabilities	120,377	1,686,242	1,806,619	-
Escrow Deposits - restricted	-	351,812	351,812	-
Noncurrent Liabilities:				
Due Within One Year	14,873,349	97,937	14,971,286	-
Due in More Than One Year	424,411,786	64,275,616	488,687,402	1,124,065
Total Liabilities	521,671,354	70,835,139	592,506,493	1,678,282
DEFERRED INFLOW OF RESOURCES				
Deferred Revenue	-	-	-	742,283
Leases	3,810,349	-	3,810,349	-
Pension Costs	26,890,154	1,528,008	28,418,162	181,789
OPEB Costs	8,395,739	653,556	9,049,295	42,501
Total deferred inflow of resources	39,096,242	2,181,564	41,277,806	966,573
NET POSITION				
Net Investment in Capital Assets	730,599,312	63,912,433	794,511,745	730,774
Restricted for:				
Debt Service	902,921	-	902,921	-
Capital	167,038,648	-	167,038,648	2,096,554
Law Enforcement	15,668,104	-	15,668,104	-
Fire and Rescue	7,497,487	-	7,497,487	-
Economic & Community	32,074,579	-	32,074,579	-
Culture & Recreation	7,771,456	-	7,771,456	-
Tourism	29,352,674	-	29,352,674	-
Other Purposes	21,936,341	-	21,936,341	-
Unrestricted	(147,033,820)	52,872,790	(94,161,030)	12,140,858
Total Net Position	$ 865,807,702	$ 116,785,223	$ 982,592,925	$ 14,968,186

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 122,726,712	$ 45,150,495	$ 515,580	$ -
Public Safety	221,820,692	21,890,227	5,000,920	21,267
Physical Environment	5,821,093	19,039,274	5,760,490	7,663,027
Transportation	61,835,763	7,131,612	9,204,744	6,687,891
Economic Environment	23,893,641	283,721	2,748,596	1,072,795
Human Services	8,203,106	298,752	19,660,017	-
Culture/Recreation	15,448,298	394,856	177,769	4,310,604
Court-Related	15,496,575	9,711,204	3,464,939	-
Interest on Long-Term Debt	5,212,764	-	-	
Total Governmental Activities	480,458,644	103,900,141	46,533,055	19,755,584
Business-type Activities:				
Solid Waste	16,128,125	18,523,421	-	-
Emergency Medical Services	23,536,130	25,204,913	-	2,603,937
Inspection Fund	4,585,023	4,770,212	-	-
Bay Center	9,364,342	7,471,534	-	25,000
Total Business-type Activities	53,613,620	55,970,080	-	2,628,937
Total Primary Government	$ 534,072,264	$ 159,870,221	$ 46,533,055	$ 22,384,521
Component Unit:				
Santa Rosa Island Authority	5,065,128	6,261,229	509,742	158,748
Total Component Unit	$ 5,065,128	$ 6,261,229	$ 509,742	$ 158,748

General Revenues:
Property Tax
Sales Tax
Public Service Tax
Communication Service Tax
Gas Tax
Unrestricted State Revenue Sharing
Tourist Development Tax
Other Taxes
Unrestricted Intergovernmental
Investment Gain (Loss)
Miscellaneous
Transfers In (Out)
Total General Revenues and Transfers
Change in Net Position
Beginning Net Position
Ending Net Position

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Component Unit
$ (77,060,637)	$ -	$ (77,060,637)	
(194,908,278)	-	(194,908,278)	
26,641,698	-	26,641,698	
(38,811,516)	-	(38,811,516)	
(19,788,529)	-	(19,788,529)	
11,755,663	-	11,755,663	
(10,565,069)	-	(10,565,069)	
(2,320,432)	-	(2,320,432)	
(5,212,764)	-	(5,212,764)	
(310,269,864)	-	(310,269,864)	
-	2,395,296	2,395,296	
-	4,272,720	4,272,720	
-	185,189	185,189	
-	(1,867,808)	(1,867,808)	
-	4,985,397	4,985,397	
(310,269,864)	4,985,397	(305,284,467)	
			1,864,591
			1,864,591
202,044,444	-	202,044,444	-
104,489,921	-	104,489,921	-
1,663,904	-	1,663,904	-
2,096,511	-	2,096,511	-
19,842,061	-	19,842,061	-
13,095,679	-	13,095,679	-
22,014,490	-	22,014,490	-
1,188,017	-	1,188,017	-
127,190	-	127,190	-
25,631,950	5,037,987	30,669,937	585,478
6,616,006	135,479	6,751,485	33,312
(2,717,284)	2,717,284	-	-
396,092,889	7,890,750	403,983,639	618,790
85,823,025	12,876,147	98,699,172	2,483,381
779,984,677	103,909,076	883,893,753	12,484,805
$ 865,807,702	$ 116,785,223	$ 982,592,925	$ 14,968,186

ESCAMBIA COUNTY, FLORIDA

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2024

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund
ASSETS			
Cash and Cash Equivalents	$ 69,175,059	$ 14,388,327	$ 34,991,717
Investments	14,179,852	3,485,374	8,476,262
Accounts Receivable	1,423,143	-	-
Accrued Interest Receivable	2,074,843	-	-
Due from Other Funds	832,384	-	-
Advances Receivable from Other Funds	2,000,000	-	-
Due from Other Governments	4,331,208	325,965	-
Inventories	1,357,528	-	-
Assets held for investment	-	-	-
Prepaid Items & Assets Held By Others	1,305	-	-
Other Assets	4,058,853	-	-
Total Assets	$ 99,434,175	$ 18,199,666	$ 43,467,979
LIABILITIES			
Accounts Payable	$ 4,368,943	$ 424,560	$ 1,706,708
Contracts Payable-Retainage	45,166	13,452	711,046
Accrued Liabilities	7,748,383	-	-
Due to Other Funds	602,654	-	-
Advances Payable to Other Funds	2,800,000	32,637,295	-
Due to Other Governments	3,765,354		11,760
Deposits	553,773	-	-
Unearned Revenue	218,822	-	35,443,812
Other Current Liabilities	120,377	-	-
Total Liabilities	20,223,472	33,075,307	37,873,326
DEFERRED INFLOW OF RESOURCES			
Leases	3,810,349	-	-
Total Deferred Inflow of Resources	3,810,349	-	-
FUND BALANCES (deficits):			
Nonspendable:			
Inventories	1,357,528	-	-
Prepaid Items	1,305	-	-
Restricted for:			
Court Related Functions	-	-	-
Community Service	-	-	-
Debt Service	-	-	-
Economic & Community Development	-	-	-
Fire & Rescue	-	-	-
Health Services	-	-	-
Inmate Welfare	-	-	-
Jail Facility	-	-	-
Law Enforcement	-	-	-
Library	-	-	-
Mass Transit System	-	-	-
Parks & Recreation	-	-	-
Public Safety	-	-	5,594,653
Records Modernization Tech	-	-	-
Resource Conservation	-	-	-
Housing Assistance	-	-	-
Tourism	-	-	-
Transportation & Drainage Improvements	-	-	-
Committed to:			
Community Service	-	-	-
Infrastructure Maintenance	-	-	-
Public Safety	-	-	-
Transportation Maintenance	-	-	-
Assigned to:			
Subsequent Year's Budget	32,658,144	-	-
Unassigned	41,383,377	(14,875,641)	-
Total Fund Balances	75,400,354	(14,875,641)	5,594,653
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (deficit)	$ 99,434,175	$ 18,199,666	$ 43,467,979

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

Local Option Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 95,498,948	$ 112,076,658	$ 326,130,709
23,133,306	23,896,599	73,171,393
-	938,553	2,361,696
-	-	2,074,843
-	254,907	1,087,291
38,639,702	-	40,639,702
14,475,192	9,867,320	28,999,685
-	706,155	2,063,683
-	315,072	315,072
-	-	1,305
5,991,804	-	10,050,657
$ 177,738,952	$ 148,055,264	$ 486,896,036
$ 8,550,069	$ 7,489,871	$ 22,540,151
1,939,685	195,230	2,904,579
71,617	1,773,003	9,593,003
672,134	123,034	1,397,822
-	8,002,407	43,439,702
6,673	410,095	4,193,882
3,240	330,421	887,434
-	455,692	36,118,326
-	-	120,377
11,243,418	18,779,753	121,195,276
-	-	3,810,349
-	-	3,810,349
-	706,155	2,063,683
-	-	1,305
-	4,432,785	4,432,785
-	316,765	316,765
5,991,804	902,921	6,894,725
24,974,330	13,715,135	38,689,465
-	7,497,487	7,497,487
-	3,321,721	3,321,721
-	10,793,005	10,793,005
-	165,388	165,388
-	418,321	418,321
-	7,771,456	7,771,456
-	4,997,275	4,997,275
-	11,974	11,974
-	3,716,488	9,311,141
-	5,447,357	5,447,357
-	2,311,075	2,311,075
-	12,448,026	12,448,026
-	29,352,674	29,352,674
135,529,400	1,085,725	136,615,125
-	3,507,285	3,507,285
-	7,786,209	7,786,209
-	3,424,692	3,424,692
-	8,040,447	8,040,447
-	-	32,658,144
-	(2,894,855)	23,612,881
166,495,534	129,275,511	361,890,411
$ 177,738,952	$ 148,055,264	$ 486,896,036

ESCAMBIA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
as of September 30, 2024

Total fund balances of governmental funds		$ 361,890,411
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in governmental funds. The cost of assets is $1,846,991,892 accumulated depreciation and amortization is $975,866,309. The reconciliation of net capital assets does not include the the net capital assets of the internal service funds $509,480, which are included below.		871,125,583
The internal service fund is used by management to charge the costs of risk management services to individual funds. The assets, liabilities, outflows/inflows of the internal service fund are included in activities in the Statement of Net Position.		26,774,961
Deferred inflows and outflows of resources related to debt:		
Deferred charge on refunding (to be amortized as interest expense)		1,092,140
Deferred outflows and inflows of resources related to pensions and other post employment benefits (OPEB) are applicable to future periods and not reported in governmental funds. The difference does not include certain amounts from the internal service fund which is included above.		
Deferred outflows of resources - Pensions	66,929,283	
Deferred inflows of resources - Pensions	(26,695,260)	
Deferred outflows of resources - OPEB	2,567,562	
Deferred inflows of resources - OPEB	(8,349,014)	
		34,452,571
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities --both current and long-term--are reported in the Statement of Net Position. The difference does not include the internal service funds $706,844 which is included above. Long-term liabilities at year-end consist of:		
Bonds payable	98,070,000	
Notes payable	23,705,000	
Bond issuance premiums	10,948,129	
Lease Payable	146,071	
Subscription Payable	6,354,112	
Compensated absences	34,926,443	
Other post employment benefits	11,821,956	
Net pension liability proportionate share	243,556,253	
		(429,527,964)
Total net position of governmental activities		$ 865,807,702

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


ESCAMBIA COUNTY
FLORIDA

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended September 30, 2024

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund
REVENUES			
Taxes	$ 188,195,117	$ -	$ -
Permits and Fees	-	-	-
Franchise Fees	14,169,955	-	-
Special Assessments	909,999	-	-
Intergovernmental	50,722,766	966,859	17,734,616
Charges for Services	14,162,049	-	-
Judgments and Fines	1,697,415	-	-
Investment Gain (Loss)	6,111,134	1,118,798	2,971,170
Miscellaneous	2,482,467	647	-
Total Revenues	278,450,902	2,086,304	20,705,786
EXPENDITURES			
Current:			
General Government	81,063,041	-	-
Public Safety	155,868,560	10,575,430	-
Physical Environment	2,575,748	-	-
Transportation	3,238,421	471	-
Economic Environment	-	-	-
Human Services	4,111,887	-	17,763,010
Culture/Recreation	2,034,454	-	-
Court-Related	8,170,795	-	-
Debt Service:			
Principal Retirement	1,813,344	-	-
Interest and Fiscal Charges	99,750	-	-
Capital Outlay	-	-	-
Total Expenditures	258,976,000	10,575,901	17,763,010
Excess (Deficiency) of Revenues Over(Under) Expenditures	19,474,902	(8,489,597)	2,942,776
OTHER FINANCING SOURCES (USES)			
Transfers In	3,684,691	-	-
Transfers (Out)	(21,216,835)	-	-
Total Other Financing Sources and (Uses)	(17,532,144)	-	-
Net Change in Fund Balances	1,942,758	(8,489,597)	2,942,776
Fund Balances - Beginning	73,457,596	(6,386,044)	2,651,877
Fund Balances - Ending	$ 75,400,354	$ (14,875,641)	$ 5,594,653

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

Local Option Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 69,180,748	$ 53,169,427	$ 310,545,292
-	593,622	593,622
-	2,300,597	16,470,552
-	55,452,530	56,362,529
6,596,277	40,200,364	116,220,882
235,778	12,178,288	26,576,115
-	1,735,630	3,433,045
7,195,054	7,163,569	24,559,725
574,288	5,111,118	8,168,520
83,782,145	177,905,145	562,930,282
-	45,687,317	126,750,358
660,432	39,186,651	206,291,073
32,615	10,027,428	12,635,791
1,540,530	40,109,264	44,888,686
2,155,850	22,476,771	24,632,621
189,271	818,663	22,882,831
2,590,984	9,422,373	14,047,811
-	6,310,515	14,481,310
-	6,631,040	8,444,384
-	5,738,248	5,837,998
80,716,941	407,581	81,124,522
87,886,623	186,815,851	562,017,385
(4,104,478)	(8,910,706)	912,897
-	30,665,434	34,350,125
(7,593,099)	(8,257,475)	(37,067,409)
(7,593,099)	22,407,959	(2,717,284)
(11,697,577)	13,497,253	(1,804,387)
178,193,111	115,778,258	363,694,798
$ 166,495,534	$ 129,275,511	$ 361,890,411

ESCAMBIA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

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

Net change in fund balances - total governmental funds		$ (1,804,387)
Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions ($120,299,729) exceeds depreciation ($48,335,583) in the current period. Total capital additions consist of capital expenditures of $115,094,044 and non-cash contributions of $5,205,685 for primarily donated roads.		71,964,146
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts of the items that make up these differences in the treatment of long-term debt and related items are:		
Debt issued or repaid:		
Principal repayments	8,444,384	
Amortization of deferred charge on refunding	(156,020)	
Amortization of interest expense on bond premium	781,254	
		9,069,618

Continued

ESCAMBIA COUNTY, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - Continued

For the Year Ended September 30, 2024

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:		
Changes in compensated absences	(1,811,277)	
Changes in other post employment benefits	4,762,821	
Changes in pollution remediation	26,645	
		2,978,189
Governmental funds report County pension contributions as expenditures. In the statement of activities, the cost of the pension benefits earned net of contributions is reported as pension expense.		
Difference between pension contribution and net pension expense		93,926
Governmental funds report other post employment benefit contributions as expenditures. However, in the statement of activities, the actuarial cost of benefits earned net of employee contributions is reported as an expense.		(4,403,652)
In the statement of activities, only the loss on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold/disposed.		(1,147,163)
The internal service fund is used by management to charge the costs of risk management and other services to other funds. The net income of the internal service fund is reported with governmental activities.		9,072,348
Change in net position of governmental activities:		$ 85,823,025

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2024

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 33,251,833	$ 7,565,262	$ 18,403,990	$ 59,221,085	$ 25,056,493
Restricted Assets Available for Current Liabilities	449,749	-	-	449,749	-
Investments	13,391,586	1,832,508	3,609,009	18,833,103	5,891,135
Accounts Receivable, Net of Allowance for Uncollectible Accounts	1,752,990	7,168,843	355,829	9,277,662	1,441,903
Due from Other Funds	-	-	-	-	310,531
Due from Other Governments	-	-	-	-	174,535
Inventories	-	629,729	91,050	720,779	362,794
Prepaid Items & Assets Held By Others	-	-	75,019	75,019	4,824,324
Total Current Assets	48,846,158	17,196,342	22,534,897	88,577,397	38,061,715
Noncurrent Assets:					
Restricted Assets:					
Escrow Deposits - restricted	351,812	-	-	351,812	-
Saufley C&D - restricted	623,782	-	-	623,782	-
Landfill Escrow	21,058,638	-	-	21,058,638	-
Less: Portion Classified as Current	(449,749)	-	-	(449,749)	-
Total restricted assets	21,584,483	-	-	21,584,483	-
Advances Receivable from Other Funds	-	-	-	-	4,000,000
Capital Assets:					
Land	6,800,350	6,443	-	6,806,793	-
Buildings	11,086,200	1,100,349	27,133,827	39,320,376	399,564
Improvements Other than Buildings	53,684,583	86,275	3,094,463	56,865,321	1,235,455
Machinery, Equipment and Vehicles	22,433,292	13,440,328	2,912,971	38,786,591	145,115
Intangibles	-	176,255	-	176,255	-
Right to use Equipment	-	12,972,145	-	12,972,145	-
Construction in Progress	16,020,286	-	-	16,020,286	-
Less: Accumulated Depreciation	(53,255,200)	(11,981,247)	(31,013,105)	(96,249,552)	(1,270,654)
Total Capital Assets (Net)	56,769,511	15,800,548	2,128,156	74,698,215	509,480
Total Noncurrent Assets	78,353,994	15,800,548	2,128,156	96,282,698	4,509,480
Total Assets	127,200,152	32,996,890	24,663,053	184,860,095	42,571,195
DEFERRED OUTFLOW OF RESOURCES					
Pension Cost and Subsequent Contributions	712,088	4,756,713	621,878	6,090,679	227,366
OPEB Cost and Subsqunt Contrib.	8,223	35,254	7,675	51,152	3,657
Total deferred outflow of resources	720,311	4,791,967	629,553	6,141,831	231,023

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION - Continued
PROPRIETARY FUNDS
September 30, 2024

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 755,287	$ 154,460	$ 957,705	$ 1,867,452	$ 5,980,642
Contracts Payable-Retainage	80,260	-	-	80,260	-
Accrued Liabilities	125,465	488,589	126,207	740,261	43,980
Leases Payable	-	1,487,381		1,487,381	-
Compensated Absences Payable	40,142	79,299	60,043	179,484	70,684
Estimated Claims Payable	-	-	-	-	3,339,164
Due to Other Governments	13,257	10,891	142	24,290	114
Deposits	2,022	-	42,382	44,404	3,731
Other Current Liabilities	-	-	1,686,242	1,686,242	-
Current Liabilities Payable from Restricted Assets:					
Landfill Closure Costs Payable	97,937	-	-	97,937	-
Escrow Deposits - restricted	351,812	-	-	351,812	-
Total Current Liabilities	1,466,182	2,220,620	2,872,721	6,559,523	9,438,315
Noncurrent Liabilities:					
Compensated Absences Payable	361,273	713,693	540,390	1,615,356	636,160
Other Post Employment Benefits	98,728	423,260	92,143	614,131	43,906
Net Pension Liability	2,356,363	17,956,848	2,004,371	22,317,582	804,257
Estimated Claims Payable	-	-	-	-	4,863,000
Advances Payable to Other Funds	-	1,200,000	-	1,200,000	-
Leases Payable	-	9,218,141	-	9,218,141	-
Landfill Closure Costs Payable	30,510,406	-	-	30,510,406	-
Total Noncurrent Liabilities	33,326,770	29,511,942	2,636,904	65,475,616	6,347,323
Total Liabilities	34,792,952	31,732,562	5,509,625	72,035,139	15,785,638
DEFERRED INFLOW OF RESOURCES					
Unamortized Pension Costs	378,100	885,734	264,174	1,528,008	194,894
Unamortized OPEB Costs	105,066	450,432	98,058	653,556	46,725
Total deferred inflow of resources	483,166	1,336,166	362,232	2,181,564	241,619
NET POSITION					
Net Investment in Capital Assets	56,689,251	5,095,026	2,128,156	63,912,433	509,480
Unrestricted	35,955,094	(374,897)	17,292,593	52,872,790	26,265,481
Total Net Position	$ 92,644,345	$ 4,720,129	$ 19,420,749	$ 116,785,223	$ 26,774,961

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Operating Revenues:					
Charges for Services	$ 18,523,421	$ 25,204,913	$ 12,241,746	$ 55,970,080	$ 65,124,394
Miscellaneous Revenues	186	17,724	117,569	135,479	-
Total Operating Revenues	18,523,607	25,222,637	12,359,315	56,105,559	65,124,394
Operating Expenses:					
Personal Services	3,679,970	15,041,992	3,746,578	22,468,540	1,519,039
Contracted Services	2,626,341	498,744	8,591,746	11,716,831	-
Claims Incurred and Change in Estimate	-	-	-	-	(845,562)
Supplies and Materials	1,008,346	1,049,050	10,523	2,067,919	-
Repairs and Maintenance	1,769,990	724,553	75,494	2,570,037	30,373
Other Services and Charges	1,679,602	3,111,323	486,946	5,277,871	8,727,629
Depreciation	2,833,879	2,519,182	824,303	6,177,364	71,878
Provision for Closure and Long Term Care	2,003,300	-	-	2,003,300	-
Premiums/Claims Expense	465,261	249,985	213,775	929,021	47,620,914
Total Operating Expenses	16,066,689	23,194,829	13,949,365	53,210,883	57,124,271
Operating Income (Loss)	2,456,918	2,027,808	(1,590,050)	2,894,676	8,000,123
Nonoperating Revenues (Expenses):					
Investment Gain (Loss)	3,738,443	422,190	877,354	5,037,987	1,072,225
Interest and Fiscal Charges Expense	-	(346,680)	-	(346,680)	-
Gain (Loss) on Disposal of Capital Assets	(61,436)	5,379	-	(56,057)	-
Total Nonoperating Revenues (Expenses)	3,677,007	80,889	877,354	4,635,250	1,072,225
Income (Loss) Before Transfers and Contributions	6,133,925	2,108,697	(712,696)	7,529,926	9,072,348
Transfer In	-	-	4,877,373	4,877,373	-
Transfer (Out)	(1,250,853)	(909,236)	-	(2,160,089)	-
Capital Contributions	-	2,603,937	25,000	2,628,937	-
Change in Net Position	4,883,072	3,803,398	4,189,677	12,876,147	9,072,348
Net Position - Beginning	87,761,273	916,731	15,231,072	103,909,076	17,702,613
Net Position - Ending	$ 92,644,345	$ 4,720,129	$ 19,420,749	$ 116,785,223	$ 26,774,961

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities					
Receipts from customers and users	$ 19,105,739	$ 24,930,911	$ 12,891,570	$ 56,928,220	$ 1,194,875
Receipts from interfund risk/benefits management	-	-	-	-	56,851,076
Receipts from interfund fleet/fuel management	-	-	-	-	5,925,515
Payments to suppliers	(8,674,349)	(5,589,997)	(9,414,403)	(23,678,749)	(53,514,353)
Payments to employees	(3,555,944)	(15,022,831)	(3,591,911)	(22,170,686)	(1,432,062)
Tranfers to others for benefit	-	-	-	-	(1,551,577)
Net Cash Provided (Used) by Operating Activities	6,875,446	4,318,083	(114,744)	11,078,785	7,473,474
Cash Flows from Noncapital Financing Activities					
Transfers to other funds	(1,250,853)	(909,236)	-	(2,160,089)	-
Transfers from other funds	-	-	4,877,373	4,877,373	-
Advances due to/from other funds	-	1,200,000	-	1,200,000	(3,978,108)
Interest received (paid) on interfund advance	-	(346,680)	-	(346,680)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(1,250,853)	(55,916)	4,877,373	3,570,604	(3,978,108)
Cash Flows from Capital and Related Financing Activities					
Acquisition/construction of capital assets	(5,067,598)	(2,264,664)	(390,500)	(7,722,762)	(298,082)
Lease/Subscription costs paid	-	1,099,766	-	1,099,766	-
Landfill closure costs paid	(95,555)	-	-	(95,555)	-
Net Cash (Used) by Capital and Related Financing Activities	(5,163,153)	(1,164,898)	(390,500)	(6,718,551)	(298,082)
Cash Flows from Investing Activities					
Sale (purchase) of investments	(1,736,561)	(760,496)	(995,886)	(3,492,943)	(1,215,882)
Interest received (loss)	3,738,443	422,190	877,354	5,037,987	1,072,225
Net Cash Provided (Used) by Investing Activities	2,001,882	(338,306)	(118,532)	1,545,044	(143,657)
Net Increase (Decrease) in Cash and Cash Equivalents	2,463,322	2,758,963	4,253,597	9,475,882	3,053,627
Cash and cash equivalents at beginning of year	52,822,743	4,806,299	14,150,393	71,779,435	22,002,866
Cash and cash equivalents at end of year	$ 55,286,065	$ 7,565,262	$ 18,403,990	$ 81,255,317	$ 25,056,493
Cash and Cash Equivalents Classified As:					
Current assets	$ 33,251,833	$ 7,565,262	$ 18,403,990	$ 59,221,085	$ 25,056,493
Current restricted assets	449,749	-	-	449,749	-
Noncurrent restricted assets	21,584,483	-	-	21,584,483	-
Total Cash and Cash Equivalents	$ 55,286,065	$ 7,565,262	$ 18,403,990	$ 81,255,317	$ 25,056,493

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ 2,456,918	$ 2,027,808	$ (1,590,050)	$ 2,894,676	$ 8,000,123
Depreciation expense	2,833,879	2,519,182	824,303	6,177,364	71,878
Provision for closure and postclosure	2,003,300	-	-	2,003,300	-
Change in Assets and Liabilities:					
(Increase) Decrease in accounts receivable	571,311	(291,726)	(147,428)	132,157	(930,246)
(Increase) Decrease in inventories	-	42,827	(7,431)	35,396	34,058
(Increase) Decrease in prepaids	-	-	(27,230)	(27,230)	-
Increase (Decrease) in accounts payable	(752,170)	(4,233)	(1,235)	(757,638)	3,306,375
Increase (Decrease) in contracts payable	(372,994)	-	-	(372,994)	-
Increase (Decrease) in accrued liabilities	31,916	90,876	19,253	142,045	4,473
Increase (Decrease) in due to other governments	355	5,064	(23)	5,396	11
Increase (Decrease) in customer deposits	10,821	-	(4,311)	6,510	(45,452)
Increase (Decrease) in amounts held by others	-	-	-	-	(1,551,577)
Increase (Decrease) in other current liabilities	-	-	683,994	683,994	-
Increase (Decrease) in compensated absences	43,523	46,328	144,263	234,114	(95,442)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	(6,816)	(54,150)	(7,745)	(68,711)	1,046
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	55,403	(63,893)	(1,104)	(9,594)	(330)
Increase (Decrease) in claims payable	-	-	-	-	(1,321,443)
Total Adjustments	4,418,528	2,290,275	1,475,306	8,184,109	(526,649)
Net Cash Provided (Used) by Operating Activities	$ 6,875,446	$ 4,318,083	$ (114,744)	$ 11,078,785	$ 7,473,474
Schedule of non-cash capital activities:					
Contributions of capital assets	$ -	$ 2,603,937	$ 25,000	$ 2,628,937	$ -
Schedule of related financing activities:					
Leased Equipment initiated in the Current Year	$ -	$ 2,264,244	$ -	$ 2,264,244	$ -

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2024

ASSETS	
Cash and cash equivalents	$ 17,246,410
Accounts Receivable	674,212
Total Assets	17,920,622
LIABILITIES	
Accounts Payable:	
Cash bond payable	16,339
Court registry payable	500,096
Real auction payable	68,983
Due to defendants	14,146
Due to individuals	909,243
Due to other governments	5,940,213
Other liabilities	964
Total Liabilities	7,449,984
NET POSITION	
Restricted for individuals, organizations, and other governments:	
Cash bonds	1,877,893
Court registry	7,913,272
Witness/Jury	67,801
Restitution	18,408
General	1,559
Employee events	8,417
Evidence	234,506
Inmate	348,782
Total Net Fiduciary Positions	$ 10,470,638

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended September 30, 2024

ADDITIONS	
Deposits in court registry	$ 19,624,631
Deposits for real auction	4,032,804
Deposits for tax deeds	12,660
Deposits for restitution	391,266
Payments from State	56,117
Deposits for bonds	1,573,704
Deposits for overpayments	225,402
Evidence collected	502,968
Civil process fees	381,884
Contributions from employees	11,083
Collections of taxes on behalf of other entities	436,094,157
Collections of fees on behalf of other entities	31,533,052
Deposits from inmates	4,271,536
Total Additions	498,711,264
DEDUCTIONS	
Release of bonds	1,430,022
Refunds of overpayments	217,557
Payment for jurors and witnesses	81,433
Payments to victims	385,243
Auction refunds	4,360,251
Court ordered disbursements	20,848,235
Evidence returned to defendant	192,608
Payment to BOCC for law enforcement trust	407,211
Payment to BOCC per statutes	299,831
Payments of taxes to other entities	436,300,773
Payments of fees to other entities	30,986,554
Other payments	442,467
Payments to or on behalf of inmates	2,457,652
Disbursements to commissary vendor	1,730,895
Total Deductions	500,140,732
Changes in net position	(1,429,468)
Net position-beginning	11,900,106
Net position- ending	$ 10,470,638

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION
COMPONENT UNIT
September 30, 2024

	Business-Type Activities
	Santa Rosa Island Authority
ASSETS	
Cash and Cash Equivalents	$ 12,976,678
Investments	587,629
Accounts Receivable	491,479
Due from Other Governments	465,398
Other Assets	39,665
Total Current Assets	14,560,849
Noncurrent Assets:	
Restricted Assets:	
Cash and Cash Equivalents	2,078,640
Capital Assets, Net of Depreciation	730,774
Total Noncurrent Assets	2,809,414
Total Assets	17,370,263
DEFERRED OUTFLOWS OF RESOURCES	
OPEB	12,201
Pension	230,577
Total deferred outflow of resources	242,778
LIABILITIES	
Accounts Payable	487,667
Accrued Liabilities	66,550
Total Current Liabilities	554,217
Noncurrent Liabilities:	
Compensated Absences	138,248
Other Post Employment Benefits	85,045
Net Pension Liability	900,772
Total Noncurrent Liabilities	1,124,065
Total Liabilities	1,678,282
DEFERRED INFLOW OF RESOURCES	
Deferred Revenues	258,190
Deferred Consideration Fees	484,093
Other Post Employment Benefits	42,501
Pension	181,789
Total Deferred Inflow of Resources	966,573
NET POSITION	
Invested in Capital Assets	730,774
Restricted for Capital Improvements	2,096,554
Unrestricted	12,140,858
Total Net Position	$ 14,968,186

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES - COMPONENT UNIT
For the Year Ended September 30, 2024

	Business-Type Activities
	Santa Rosa Island Authority
EXPENSES	
Governmental Activites:	
General Government	$ 5,065,128
Total Program Expenses	5,065,128
PROGRAM REVENUES	
Charges for Services	6,261,229
Operating Grants and Contributions	509,742
Capital Grants and Contributions	158,748
Total Program Revenue	6,929,719
Net Program (Revenue) Expenses	(1,864,591)
GENERAL REVENUES	
Investment Gain (Loss)	585,478
Miscellaneous	33,312
Total General Revenues	618,790
Change in Net Position	2,483,381
Net Position - Beginning	12,484,805
Net Position - Ending	$ 14,968,186

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The financial statements of Escambia County, Florida (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component unit for which the primary government is financially accountable. Significant County accounting policies are described below.

B. Financial Reporting Entity

Escambia County, Florida (the County) is a political subdivision of the State of Florida created pursuant to Chapter 7 of the Florida Statutes. The County is governed by a five-member Board of County Commissioners (the Board), elected from single-member districts. The Board has no powers other than those expressly vested in it by State Statute. In addition to the Board, there are five elected Constitutional Officers: pursuant to Article 8, Section 1(d), of the Constitution of the State of Florida; the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Constitutional Officers maintain separate accounting records and budgets. The Board funds a portion or, in certain instances, all the operating budgets of the County's Constitutional Officers.

The combining financial statements include the operations of the Board of County Commissioners, Clerk of the Circuit Court and Comptroller, Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections and those separately administered organizations for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Unit

Community Redevelopment Agency (CRA) – Pursuant to Florida Statutes section 163 Part III, the Community Redevelopment Act of 1969 authorized governments to use tax increment financing as a means for community redevelopment. The primary purpose of this act is to provide local governments with a source of funds to revitalize the deteriorated portions of their communities; thus establishing a financial benefit or burden relationship between the primary government and the CRA. The primary government also has operational responsibility for the Community Redevelopment Agency. In 1995, the Board of County Commissioners adopted Ordinance No. 95-6 which established the Community Redevelopment Agency (CRA) of Escambia County. Nine redevelopment areas are included under the CRA jurisdiction. The County Board serves as the CRA Board and has all rights, powers, duties, privileges and immunities authorized by the Act. The CRA issues a standalone financial report and is reported as a non-major special revenue fund in the fund financial statements of the County; a copy of this report may be found at the Community Redevelopment Agency Office; 221 Palafox Place; Suite 305, Pensacola Florida 32502.

Discretely Presented Component Unit

Proprietary Fund Type:

Santa Rosa Island Authority (SRIA) – The Santa Rosa Island Authority (SRIA) was established by the provisions of Chapter 24-500, Laws of Florida, and Special Acts of 1947, as amended. The County appoints five (5) members of the Authority's six (6) member Board, and one (1) member is elected by the eligible voters who are full time residents of the Island. The County approves the SRIA's budget and issuance of debt. The County has veto power over decisions of the SRIA. The SRIA serves, as the County's leasing agent for property on Santa Rosa Island owned by the County. The operations of SRIA are reported in the SRIA Fund, a discrete component unit in this report. Financial statements for the SRIA can be obtained at 1 Via Deluna, Pensacola Beach, Florida 32561.

Joint Venture:

As defined in Governmental Accounting Standards Board (GASB) Statement No. 14, a joint venture is a separate legal entity or other organization that results from a contractual arrangement (or interlocal agreement) and that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an on-going financial interest or (b) an on-going financial responsibility. The County participates and provides financial support to the following non-equity joint venture:

Pensacola – Escambia County Promotion and Development Commission (PEDC) – This Commission was created in 1967 by Chapter 67-1365, Laws of Florida, amended in 1980 by Chapter 80-579, to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The nine (9) member Commission consists of the President of the Chamber of Commerce, two (2) members of the Pensacola City Council, two (2) members of the Escambia County Commission, one (1) member of the Century City Council, one (1) representative of the Committee of 100 or the Tourist Advisory Council, one (1) at-large member appointed by the Pensacola City Council and one (1) at-large member appointed by the Escambia County Commission. The County and the City of Pensacola each contribute funds annually for the operation of the Commission, but neither has control of the budget or finances of the Commission. Separate financial statements are available from the Pensacola – Escambia County Promotion and Development Commission at 117 West Garden Street, Pensacola, Florida 32593-0550.

Summary financial statements as of September 30, 2024, for the joint venture are as follows:

PEDC
STATEMENTS OF NET POSITION
SEPTEMBER 30, 2024

ASSETS:	$	17,504,037
LIABILITIES AND NET POSITION:		
Liabilities	$	10,457,521
Deferred Inflows of Resources		2,001,044
Net Position:		
Restricted:		61,198
Unrestricted:		
Committed		52,309
Unassigned		4,931,965
Total net position	$	5,045,472

PEDC
STATEMENTS OF ACTIVITIES
FISCAL YEAR ENDED SEPTEMBER 30, 2024

Revenues	$	1,881,654
Expenses		(1,658,379)
Change in net position		223,275
Net position - beginning		4,822,197
Net position - ending	$	5,045,472

C. Basis of Presentation – Government-wide and Fund Financial Statements

The basic financial statements consist of the government-wide (based on the County as a whole, including its component unit) and fund financial statements. Both sets of statements categorize primary activities as either governmental or business-type activities.

The government-wide financial statements include a statement of net position and a statement of activities which report on the government as a whole and provide a consolidated financial picture of the government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund activities are eliminated to avoid distorted financial results. The amounts reported as internal balances represent the residual amounts due between governmental and business-type activities. Fiduciary Funds of the government are also eliminated from this presentation since these resources are not available for general government funding purposes.

The statement of activities reports functional categories of programs provided by the County and demonstrate how and to what degree those programs are supported by specific revenue. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on external fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given program are supported by specific revenues. *Direct expenses* are those that are clearly identifiable with a specific program. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. G*eneral revenues* consist of all taxes and other items collected that help support all functions of Escambia County government.

Individual fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund includes the Board of County Commissioners, Clerk of Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The *Disaster Recovery Fund* accounts for financing provided from various grants, or reimbursements to aid the County's recovery from either natural or man-made disasters. Due to the nature of this major fund, the County generally adopts an original appropriated budget of zero.

The *Covid Escambia Fund* accounts for monies collected and disbursed pursuant to the American Rescue Plan Act. The American Rescue Plan Act, signed into law on March 11, 2021, established the "Coronavirus State and Local Recovery Funds program" also to provide support to state, territorial, local, and tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents and businesses. Due to continued internal discussion pertaining to the use of these funds, the County adopted an original appropriated budget of zero in Fiscal Year 2024.

The *Local Option Sales Tax Fund (LOST)* accounts for monies collected pursuant to Florida Statutes 212.055, which authorizes the County to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, to provide for road and drainage projects and improvements, recreation projects, public safety, expansion of jail and court facilities, and community redevelopment projects. This tax approved by referendum on March 10, 1992, was originally set to expire on December 31, 2017. On November 4, 2014, this tax was extended by referendum through December 31, 2028, as permitted by law.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for solid waste disposal (landfill) operations, primarily financed through franchise fees and user charges.

The *Emergency Medical Service Fund* accounts for the cost of emergency medical services provided in Escambia County. All activities necessary to provide such services are accounted for in this fund.

Additionally, the government reports the following fund types:

The *Internal Service Fund* by definition operates on a cost-recovery basis; and intends to recover the full cost of providing services, including the cost of capital assets (depreciation, related debt service, or estimated replacement cost). This fund accounts for risk management activities, activities for garage and fuel services provided to County departments, and for administration of employee benefits. The Clerk's internal service fund is used to account for balances and activity related to compensated

absences policies of the Clerk of the Circuit Court and Comptroller, for court related activities. The Sheriff's internal service fund is used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

Fiduciary Funds are custodial in nature and are therefore excluded from the governmental-wide financial statements. These funds are used to account for assets held by the County as custodian for individuals, private organizations and governments. Fiduciary and Custodial funds use the economic resources measurement focus. Custodial funds are utilized by the Clerk of the Circuit Court and Comptroller, the Tax Collector, the Sheriff, and Board of County Commissioners. Resources include fines, forfeitures, and filing fees collected for other governmental agencies, support payments, jury and witness services, posted bonds collected for individuals, inmate trust funds, confiscated monies held as evidence, property taxes and fees for licenses.

D. Measurement Focus and Basis of Accounting

The **government-wide financial statements** and the **proprietary fund and fiduciary fund financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting.* Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. State shared revenues, sales taxes, franchise taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except debt service expenditures and expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. Capital asset acquisitions are recorded as expenditures in governmental funds. Monies received from issuing long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

Escambia County allocates indirect costs comprised of administrative overhead costs to functional activities using various allocation charge methods. Therefore, expenses reported for functional activities include these allocated indirect costs. Elimination of these charges would distort the direct costs of the functions concerned.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, with the exception of administrative overhead components as discussed above.

Amounts reported as program revenue include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. All taxes, including those dedicated for specific purposes, and internally dedicated resources are reported as general revenues rather than as program revenue.

Proprietary fund financial statements are reported using economic resource measurement focus and the accrual basis of accounting, distinguishing *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

E. Budgetary Information

Annual budgets are adopted on a basis consistent with *generally accepted accounting principles* as required by Florida Statute 129 for all governmental funds. In fiscal year 2024, the Disaster Recovery Fund and Covid Escambia Fund adopted original budget appropriations of zero. These budgets were subsequently amended.

On or before May 1 of each year, the Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, Sheriff and Tax Collector each submit to the Board of County Commissioners a tentative budget for the ensuing fiscal year.

Within fifteen days after certification of the ad valorem tax roll by the Property Appraiser, the County's Office of Management and Budget submits to the Board of County Commissioners a proposed budget for the fiscal year commencing the following October 1st. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budgets as submitted contain balanced statements of estimated revenue and proposed appropriations for each fund required to be presented by law or sound financial practice, including the general, special revenue, debt service, and capital projects funds.

The Board holds public hearings and a final budget must be prepared and adopted no later than September 30. The County's budget is legally enacted through passage of a resolution.

The appropriated budget is prepared by fund, function and department. The Office of Management and Budget is authorized to transfer budgeted amounts within departments of a fund and between departments of a fund; however, the Board of County Commissioners must approve any revisions that alter the total expenditures of any fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The Board of County Commissioners approved supplemental budget amendments during the year that increased the original budget.

All appropriations lapse at the end of each fiscal year, although the county expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent year's budget.

F. Property Taxes

Under Florida law, the assessments of all properties and the collections of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and the County Tax Collector. The laws of the state regulating tax assessments are also designed to assure a consistent property valuation method statewide. Pursuant to the State Constitution, Florida Statutes permit counties to levy ad valorem taxes on real and tangible personal property taxes at a rate not to exceed 10 mills for countywide purposes, exclusive of taxes levied for the payments of bonds and taxes levied for periods of not longer than 2 years and approved by a vote of the electors. All property is assessed at 100% of just value. For fiscal year 2024, the County-wide operating millage rate was 6.6165 mills. The County-wide operating millage rate for the Library was .359 mills for a total of 6.9755 mills. The Law Enforcement MSTU rate is .685 for a total direct rate of 7.6605 mills.

The tax levy of the County is established by the Board of County Commissioners prior to October 1 of each year and the Tax Collector incorporates the millage into the total tax levy, which includes the municipalities, special districts, and the County School Board tax requirements and produces the tax bill.

All property is reassessed by the Property Appraiser, according to its fair market value on January 1 of each year. The certified assessment roll is delivered by the Property Appraiser to the Tax Collector. All property taxes are billed in arrears and become due and payable on November 1 of each year. All unpaid taxes become delinquent on April 1 following the year which they are assessed. The legal lien date is January 1 of each year. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. Taxes paid in March are without a discount. Tax certificates are sold for all delinquent taxes on real property. Virtually all unpaid taxes are collected via the sale of tax certificates prior to year-end. The County does not accrue its portion of the County-held tax sale certificates or personal property tax warrants because such amounts are not considered to be material.

G. Cash and Cash Equivalents

The County defines cash and cash equivalents as cash held at a depository and cash on hand for operating purposes and those investments which are short term and highly liquid. Generally, those investments have original maturities of three (3) months or less from the date of acquisition. The County maintains an equity in pooled cash fund. All monies which are not legally restricted to separate administration are pooled together for investment and are maintained on a daily transaction basis. Investment earnings are distributed in accordance with the participating funds' relative equity. The County's cash deposits are held by banks that qualify as public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. The County's cash deposits are fully insured by the Public Deposits Trust Fund.

H. Investments

Investments for the County are reported at fair value (generally based on quoted market prices) except for the Florida Prime Investment Pool, FL CLASS Investment Pool, and Florida Fixed Income Trust which are reported at amortized cost. The Florida Fixed Income Trust Cash Pool has a floating Net Asset Value (NAV) however the investment pool is managed to maintain a constant NAV. Investments are pooled together for investment purposes with each individual fund and/or account maintained on a daily transaction basis. Investment earnings are distributed in accordance with the participating funds' relative equity. Such investments consist of Certificates of Deposit, U.S. Treasury Securities, Federal Instruments, Commercial Paper, Corporate Notes, and State and/or Local Government Debt.

I. Inventories and Prepaid Items

Inventories are valued at cost, using the first-in/first-out method. Annual inventory expenditures reflect supplies consumed. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. These payments are recorded as expenditures/expenses when consumed rather than when purchased.

J. Restricted Assets

The use of certain assets in business-type activities is restricted by resolution or ordinance. Assets are designated as restricted since their use is limited. Restricted assets reported represent escrow deposits for customers, funds held for the Saufley Construction and Demolition (C&D) project closure, and the Landfill Escrow held for landfill closure and post closure liability.

K. Accounts Receivable

Accounts Receivable are shown net of an allowance for credit losses. The Solid Waste Fund records an allowance for receivables older than 90 days, while the Internal Service Fund provides an allowance for receivables without collections during the past year. Employee training commitments are shown as uncollectible upon separation. All other County funds record an allowance on accounts older than 120 days. Accounts in the General Fund consist primarily of franchise fees receivable. The receivables at the end of the fiscal year include an estimated total allowance for credit losses in the amount of $6.768 million. This allowance is comprised of $5.775 million for ambulance receivables in the Emergency Medical Services Fund; $732,800 for the Internal Service Funds related to the self insurance third party receivables; $63,000 for the Local Option Sales Tax Fund; $58,300 for HUD-CDBG housing programs, $77,400 for the Mass Transit Fund, $53,700 for Article V detention officer training and $7,700 for the Solid Waste.

L. Interfund Transactions

Reimbursements to a fund for expenditures/expenses initially made from it, which are applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund, and reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. Interfund Payables and Receivables

Unpaid amounts of interfund transactions at year end are reflected as “due from other funds” or “due to other funds” in the related fund financial statements. Noncurrent portions of interfund payables and receivables are reported as advances. In governmental funds, advances are offset equally by nonspendable fund balance unless the funds are restricted or committed. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

N. Leases

The County and Tax Collector have entered into leases that meet the definition of a lease under GASB Statement No. 87. The County’s lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee’s revenue. These variable payments based on future performance of the lessee or usage of the underlying asset should not be included in the measurement of lease receivable. Rather, those variable payments should be recognized as inflows of resources in the period to which those payments relate. However, any component of those variable payments that is fixed in substance should be included in the measurement of the lease receivable.

O. Subscription-Based Information Technology Arrangements - SBITAs

The County, Tax Collector, and Sheriff entered into SBITAs for various terms under certain agreements that meet the definition of a SBITA under GASB Statement No. 96. SBITAs are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred. The SBITA payable is measured at the present value of subscription payments expected to pay over the course of the agreement terms.

P. Capital Assets

Capital Assets, which include property, plant, equipment, intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type

activities columns in the government-wide financial statements. Purchased or constructed assets are recorded at historical cost or at a price that would be paid to acquire the asset with equivalent service potential in an orderly market transaction at the acquisition date. Donated capital assets are recorded at acquisition value at the acquisition date.

The County capitalizes items costing $5,000 and having an estimated useful life in excess of one year. Buildings, public domain, and system infrastructure assets which represent major expenditures for such items as roads, water and sewer lines, landfill improvements, parks, and drainage systems are capitalized at historical cost. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital Assets are depreciated over their estimated useful lives unless they are inexhaustible or are intangible assets with indefinite useful lives. The term depreciation (and related forms of the term) includes amortization of intangible assets.

Depreciation has been provided using the straight-line method. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings	10 – 50 years
Improvements	20 – 50 years
Infrastructure	20 – 50 years
Equipment	3 – 10 years
Intangibles	3 – 5 years
Leased assets	3 – 10 years

Q. Unearned Revenues

Unearned revenues include amounts collected before revenue recognition criteria are met. Expenditure-driven grants and unearned revenue for exchange type transactions are reported as unearned at the end of the fiscal year.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

The County has three items that qualify for reporting as deferred outflows of resources. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the deferred outflow of resources related to pensions reported in the government-wide and proprietary statements of net position. The deferred outflows for pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These deferred outflows for pension will be recognized as pension expense or a reduction of the net pension liability in future reporting years. The third is the deferred outflow of resources related to OPEB reported in the government-wide and proprietary statements of net position. The deferred outflows for OPEB are an aggregate of items related to changes in assumptions and other inputs as calculated in accordance with

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions.* These deferred outflows for OPEB will be recognized as benefit expense or a reduction of the net OPEB liability in future reporting years.

The County also reports deferred inflows of resources in the government-wide and proprietary statements of net position. The County has implemented GASB Statement No. 87 Leases; therefore, unavailable revenue for leases is deferred and recognized as an inflow of resources in the period that the amounts become available. The SRIA also has deferred inflows for fees collected prior to the time requirements being met. The deferred inflows for pensions are an aggregate of items related to pensions as calculated under the same principles as the deferred outflows for pensions, and will be recognized as a reduction to pension expense in future reporting years. The deferred inflows for OPEB are an aggregate of items related estimated benefits paid after the measurement date as calculated under the same principles as the deferred outflows for OPEB, and will be recognized as a reduction to benefit expense in future reporting years.

S. Self-Insurance Claims

Liabilities for reported claims and incurred but not reported claims (IBNR) are estimated based on an actuarial review of claims pending and historical experience.

T. Landfill Closure and Postclosure Care Payable

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection agency and the GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs*. The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and postclosure are recognized in the Solid Waste Fund over the active life of the landfill, based on landfill capacity used to date.

U. Long Term Obligations

Payments on long term liabilities which are expected to be financed from governmental funds are accounted for as debt service expenditures. For proprietary fund types, long term debt and other obligations are reported as liabilities in the fund financing the obligation. In the government-wide and the proprietary fund financial statements these amounts are reported as liabilities in the statement of net position.

Debt issuance cost, except for prepaid insurance, are expensed in the period incurred. Prepaid insurance cost are reported as an asset and amortized in a systematic and rational manner over the duration of the related debt.

Legal debt margin for bond payments are governed by Florida Statutes 200.181. None of the provisions of this chapter limit or restrict the rate or amount of ad valorem taxes levied for the payment of the principal and the interest on any debt service secured by revenue certificates or by bonds for which the full faith and credit of any taxing district may be pledged.

The County reports pollution remediation obligations, in accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. The circumstances under which the County will have to estimate, record, and disclose its expected outlays for pollution remediation include: the pollution is an imminent danger to public health or welfare; the government is in violation of a pollution prevention-related permit or license; the government has been named as a responsible party under Superfund or similar state laws; the government is named in a lawsuit that would require participation in remediation activities; or the government legally commits itself to conduct remediation activities.

V. Compensated Absences

The County's reporting of accumulated compensated absences complies with GASB Statement No. 16, *Accounting for Compensated Absences.* The County's policy permits eligible employees to accumulate a limited amount of earned, but unused leave based on years of employment. While employees are encouraged to use their annual leave in the year that it is earned, unused leave time is paid upon separation of service. Compensated absences are recorded as a liability when the benefits are earned in the government-wide and proprietary fund financial statements. The governmental funds recognize an expenditure at the time payments are made to employees.

X. Other Post Employment Benefits (OPEB)

Under the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), the government-wide and proprietary fund financial statements recognize the OPEB expense along with the related liability, deferred outflows and inflows of resources. The OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. The plan is currently unfunded. The government-wide financial statements include the liability of all plan participants for the Board of County Commissioners, the Constitutional Officers, and the Santa Rosa Island Authority.

Y. Net Pension Liability

The government-wide and proprietary fund financial statements net pension liability represents the County's proportionate share of the net pension liability of the cost-sharing pension plan in which it participates. The County participates in the Florida Retirement System (FRS) and the Health Insurance Subsidy Program (HIS) which are administered by the Florida Division of Retirement. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, additions/deductions, and information about the fiduciary's net position have been determined on the same basis as they are reported by this cost-sharing plan. Benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The government-wide financial statements include the liability of all plan participants for the Board of County Commissioners and the Constitutional Officers.

Z. Fund Balance Reporting and Governmental Fund-Type Definitions

GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* clarify governmental fund balance classifications and fund-type definitions. The Board of County Commissioners is the County's highest level of decision-making authority. Governmental fund balances are classified either as nonspendable or spendable. Spendable fund balances (restricted, committed, assigned, or unassigned) are further classified below in a hierarchy based on the extent to which there are external and internal constraints on spending of these fund balances. These classifications are described as follows:

Nonspendable fund balance - include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable types consist of inventories, prepaid amounts, long-term amounts of other assets, loans, notes, and advances receivable, and may include property acquired for resale.

Restricted fund balance – include amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action of an ordinance of the Board of County Commissioners, the highest level of decision making

authority. Commitments may be changed or lifted only by the Board of County Commissioners taking the same formal action of an ordinance that imposed the constraint originally.

Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. The Board of County Commissioners or management designee (via action by the Board of County Commissioners) has the authority as the official authorized to assign fund balance to a specific purpose as provided by the fund balance policy. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that the resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned fund balance – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned amounts are technically available for any purpose. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County has adopted a formal fund balance policy. It is the County's goal to maintain a targeted minimum unrestricted fund balance (the sum of the Committed, Assigned and Unassigned fund balance) equal to 2 months of the current fiscal year's operating expenditures and transfers out budgeted for the fund. This unrestricted fund balance is needed to cover short-term cash flow variations, economic downturns, or unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services.

Compliance with the provisions of the fund balance policy is reviewed as part of the annual budget adoption process and revisions to the levels of fund balance can be determined during this process. Budgeting of amounts of unassigned fund balance for the purpose of balancing the budget requires the Board of County Commissioners' approval.

When multiple categories of fund balance are available for expenditures, the County will start with the most restricted category, unless there are legal documents/contracts that prohibit this order, such as grant agreements requiring dollar for dollar spending. Unassigned fund balance is used when expenditures are incurred for purposes which amounts in any classification could be used.

AA. Net Position

The net positions of proprietary funds, governmental activities and business-type activities are made up of three components. *Net Investment in Capital Assets* which represents net capital assets less related long-term liabilities; unspent debt proceeds will increase this amount. The *Restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The restricted component represents assets that are legally restricted. They include reserve funds, special revenues restricted by statute or ordinance, bond proceeds, and other sources restricted for capital or improvements. The *unrestricted* component of net position is the balance not included in the determination of net investment in capital assets or the restricted component of net position.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

At September 30, 2024, the County's carrying value of cash and cash equivalents totaled $449,688,929, which is presented as $432,442,519 in the statement of net position and $17,246,410 in the statement of fiduciary net position.

Additionally, funds are placed with the State Board of Administration for participation in the Florida Prime Investment Pool, created by Section 218.405, Florida Statutes. This investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. The County's investment in the

Florida Prime Investment Pool, a Security and Exchange Commission (SEC) Rule 2a7-like external investment pool is reported at amortized cost, which is not materially different from fair value. Rule 2a-7 is the rule that permits money market funds to use amortized cost to maintain a constant Net Asset Value (NAV) of $1.00 per share, provided that such funds meet certain conditions. The Florida Prime Investment Pool has a dollar weighted average days to maturity "WAM" of 39 days as of September 30, 2024. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida Prime at September 30, 2024 is 74 days. There are no restrictions on redemptions. The Florida Prime Investment Pool is rated by Standard and Poors. The current rating is AAAm.

The County participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS). This investment pool is a stable NAV Government Investment Pool established under Section 218.415, Florida Statutes; and is an intergovernmental investment authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The County's investment in FLCLASS is reported at amortized cost, which is not materially different from fair value. FLCLASS has a dollar weighted average days to maturity "WAM" of 30 days as of September 30, 2024. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of FLCLASS at September 30, 2024 is 83 days. There are no restrictions on redemptions. FLCLASS is rated by Standard and Poors. The current rating is AAAm.

The County also participates in the Florida Fixed Income Trust (FL FIT). This investment pool is managed as a Floating NAV and managed to dollar in/dollar out Local Government Investment Pool authorized under Section 218.415, Florida Statutes; and is an intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The County's investment in the FL FIT cash pool is reported at net asset value. FL FIT has a dollar weighted average days to maturity "WAM" of 50 days as of September 30, 2024. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM to reset. The weighted average life (WAL) of FL FIT at September 30, 2024 is 305 days; this duration is equivalent to WAM to final. There are no restrictions on redemptions. FL FIT is rated by Standard and Poors. The current rating is AAAf.

The County also participates in the Florida Local Government Investment Trust (FL TRUST) Day to Day fund, as authorized under Section 218.415, Florida Statutes; and is an intergovernmental investment pool created by interlocal agreement under F.S. 163.01. The Day to Day fund is a "2a-7 like" fund. The fund is carried at amortized cost, which includes accrued income and is a method of calculating an investment's value by adjusting its acquisition cost for amortization of discount or premium over the period from purchase to maturity. The Day to Day fund is reported at fair value, determined by the fair value per share of the pool's underlying portfolio. The Day to Day fund is intended to be a more liquid fund; therefore does not advertise a dollar weighted average days to maturity "WAM", but rather average days to maturity of 10 days as of September 30, 2024. The FL Day to Day is rated by Fitch Ratings' Agency and the current rating is AAAm.

The County's cash deposits are held by banks that qualify as public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. At September 30, 2024 the carrying amount of the County's cash deposits totaled $130,210,568, cash in money market funds totaled $456,523, the County's investment in the Florida Prime Investment Pool totaled $144,165,177, the County's investment in FLCLASS totaled $53,722,558, the County's investment in FL FIT totaled $83,704,062, and the County's investment in FL TRUST Day to Day totaled $37,430,042.

B. Investment Portfolio

The Escambia County Board of County Commissioners and Escambia County Clerk of the Circuit Court and Comptroller (Clerk) formally adopted the comprehensive investment policy in January 2010. The policy was created pursuant to Section 218.415, Florida Statutes and established permitted investments, asset allocation limits, issuer limits, credit ratings requirements, and maturity limits to protect the County's cash and investment assets. The County maintains a common cash and investment pool for the use of all funds.

Section 218.415, Florida Statutes, limits the types of investments that a government can invest in unless specifically authorized in the County's investment policy. The Board adopted a list of permitted investments by ordinance, and updated the investment policy in May 2018. The policy allows for the following investments: US Government Securities, US Government Agencies, Federal Instruments, Interest Bearing Time Deposit or Savings Accounts, Agency Mortgage-Backed Securities, Asset-Backed Securities, Repurchase Agreements, Commercial Paper, Corporate Notes, Bankers' Acceptances, State and/or local government taxable and/or tax-exempt debt Registered Investment Companies (Money Market Mutual Funds), and Intergovernmental Investment Pools that contain no derivatives. Derivatives and reverse repurchase agreements are not permitted by the County's investment policy.

The County's investment policy provides asset allocation, issuer, and maturity limits to protect the County's cash and investments. The policy allows for a short-term strategy (maturities of 12 months or less) to provide for operating funds and a longer-term strategy (maturities not exceeding 5 years) for the "core" portion of the portfolio. As defined by GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, money market investments are reported at amortized costs rather than fair value. The County's investments as defined by GASB Statement No. 72, *Fair Value Measurement and Application* are reported at fair value based on level 2 inputs for quoted prices for identical investments in active markets.

The Constitutional Officers electing not to adopt a written investment policy are limited to investing funds pursuant to Section 218.415, Florida Statutes, and subsection (17). Those investments include the Local Government Surplus Trust Fund, or any authorized intergovernmental investment pool, SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits or savings accounts in qualified public depositories, and direct obligations of the U.S. Treasury.

The County's investment portfolio consists of $97,895,631 in direct obligations of United States Treasury Securities, Federal Instruments, Commercial Paper, Corporate Notes, State and/or Local Government debt, which are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and GASB Statement No. 72, *Fair Value Measurement and Application*.

As of September 30, 2024, interest receivable on the County's investment portfolio amounted to $2,074,843.

The County had the following investment types by issuer and effective duration presented in terms of years:

Security Type	Fair Value	Weighted Average Duration (Years)	Credit Rating	Percentage of Portfolio
Short Term Investments:				
Federal Instruments	$ 2,679,023	0.72	AA+	2.74%
State and/or Local Government Debt	960,429	0.59	AA	0.98%
Corporate Notes	2,846,805	0.64	A	2.91%
Asset-Backed Security	8,175,110	0.67	AAA	8.35%
Total short term investments	14,661,367			14.98%
Long Term Investments:				
United States Treasury Securities	$ 37,753,832	1.99	AA+	38.57%
Federal Instruments	3,374,902	1.65	AA+	3.45%
Corporate Notes	32,318,321	2.02	A+	33.00%
Asset-Backed Security	9,787,209	1.63	AAA	10.00%
Total long term investments	83,234,264			85.02%
Total Fair Value	$ 97,895,631			100.00%
Portfolio Weighted Average Duration		1.75		

C. Fair Value of Investments

Escambia County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1*: Quoted prices for identical investments in active markets;
- *Level 2*: Observable inputs other than quoted market prices; and
- *Level 3*: Unobservable inputs.

Escambia County uses the market approach method as a valuation technique in the application of GASB Statement No. 72. Security values are derived from pricing sources Refinitiv or Bloomberg provided by the County's third party vendor, PFM Asset Management.

At September 30, 2024, the Escambia County had the following recurring fair value measurements.

	9/30/2024	Level 1	Level 2	Level 3
Investments by fair value level				
Debt Securities				
Corporate Notes - Long Term	$ 32,318,321	$ -	$ 32,318,321	$ -
Corporate Notes - Short Term	2,846,805	-	2,846,805	-
United States Treasury Securities - Long Term	37,753,832	-	37,753,832	-
Federal Instruments - Long Term	3,374,902	-	3,374,902	-
Federal Instruments - Short Term	2,679,023	-	2,679,023	-
State and/or Local Government Debt - Short Term	960,429	-	960,429	-
Asset Backed Securities - Long Term	9,787,209	-	9,787,209	-
Asset Backed Securities - Short Term	8,175,110	-	8,175,110	-
Total debt securities	$ 97,895,631	$ -	$ 97,895,631	$ -
Investments (cash equivalents) measured at the net asset value (NAV)				
LGIP - FL Prime	144,165,177			
LGIP - FL CLASS	53,722,558			
LGIP - FL FIT	83,704,062			
LGIP - FL TRUST	37,430,042			
Total investments measured at the NAV	319,021,839			
Total investments measured at fair value	**$ 416,917,470**			

D. Interest Rate Risk

The County's investment policy sets limits for investment maturities to match known cash needs and anticipated cash flow requirements. Investments of current operating funds have maturities no longer than twelve (12) months. Core funds, investments of reserves, project funds, debt proceeds, and other non-operating funds have a term appropriate for the needs of the funds in accordance with debt covenants, with a maximum term of five (5) years, and the average duration of the funds as a whole may not exceed three (3) years.

The County utilizes "weighted average duration" as a measurement of interest rate risk; as of September 30, 2024, the investments had a weighted average duration of 1.75 years.

The County had $13,227,401 of securities with embedded options consisting of the option at the discretion of the issuer to call their obligation or pay a stated increase in the interest rate as follows:

CUSIP	Description	Maturity Date	Market Value	Call Schedule	Call Date
172967MT5	Citigroup Inc Floating (Callable)	10/30/2024	470,219	Continuous	10/1/2024
025816CY3	American Express Co (Callable)	8/1/2025	219,085	Continuous	7/1/2025
94988J6H5	Wells Fargo Bank Na (Callable)	1/15/2026	715,346	Continuous	12/14/2025
17327CAN3	Citigroup Inc (Callable)	1/25/2026	321,705	Continuous	1/25/2025
06051GKM0	Bank of America Corp (Callable)	4/2/2026	198,397	Continuous	4/2/2025
06051GJD2	Bank of America Corp (Callable)	6/19/2026	448,656	Continuous	6/19/2025
06406RBJ5	Bank of NY Mellon Corp (Callable)	7/24/2026	144,740	Continuous	7/24/2025
857477CD3	State Street Corp (Callable)	8/3/2026	265,466	Continuous	7/3/2026
437076CV2	Home Depot Inc (Callable)	9/30/2026	158,065	Continuous	8/30/2026
25243YBK4	Diageo Capital Plc (Callable)	10/5/2026	440,317	Continuous	9/5/2026
89788MAJ1	Truist Financial Corp (Callable)	10/28/2026	349,415	Continuous	10/28/2025
857477BX0	State Street Corp (Callable)	11/4/2026	141,856	Continuous	11/4/2025
63743HFK3	National Rural Util Coop (Callable)	11/13/2026	149,301	Continuous	10/13/2026
771196CE0	Roche Holdings Inc (Callable)	11/13/2026	656,588	Continuous	10/13/2026
38145GAH3	Goldman Sachs Group Inc (Callable)	11/16/2026	723,902	Continuous	11/16/2025
94988J6F9	Wells Fargo Bank NA (Callable)	12/11/2026	517,422	Continuous	11/9/2026
693475BL8	PNC Financial Services (Callable)	1/26/2027	45,161	Continuous	1/26/2026
63743HFM9	National Rural Util Coop (Callable)	2/5/2027	422,538	Continuous	1/5/2027
532457CJ5	Eli Lilly & Co (Callable)	2/9/2027	461,146	Continuous	1/9/2027
110122EE4	Bristol-Myers Squibb Co (Callable)	2/22/2027	142,941	Continuous	1/22/2027
04636NAK9	Astrazeneca Finance LLC (Callable)	2/26/2027	346,512	Continuous	1/26/2027
17275RBQ4	Cisco Systems Inc (Callable)	2/26/2027	449,558	Continuous	1/26/2027
857477CL5	State Street Corp (Callable)	3/18/2027	296,782	Continuous	2/18/2027
440452AK6	Hormel Foods Corp (Callable)	3/30/2027	229,187	Continuous	2/28/2027
00724PAE9	Adobe Inc (Callable)	4/4/2027	296,934	Continuous	3/4/2027
91324PEY4	United Health Group Inc (Callable)	4/15/2027	738,118	Continuous	3/15/2027
09290DAH4	Blackrock Funding Inc	7/26/2027	463,727	Continuous	6/26/2027
438516CX2	Honeywell International (Callable)	7/30/2027	428,365	Continuous	6/30/2027
46647PDW3	JPMorgan Chase & Co (Callable)	10/22/2027	248,709	Continuous	10/22/2026
10373QBY5	BP Cap Markets America (Callable)	11/17/2027	555,164	Continuous	10/17/2027
57636QBA1	Mastercard Inc (Callable)	1/15/2028	221,569	Continuous	12/15/2027
06406RBX4	Bank of NY Mellon Corp (Callable)	7/21/2028	646,554	Continuous	7/21/2027
46647PEL6	JPMorgan Chase & Co (Callable)	7/22/2028	473,928	Continuous	7/22/2027
025816DV8	American Express Co (Callable)	7/26/2028	132,788	Continuous	7/26/2027
06418GAL1	Bank of Nova Scotia (Callable)	9/8/2028	401,242	Continuous	9/8/2027
61690U8E3	Morgan Stanley Bank NA (Callable)	7/14/2028	306,001	Continuous	7/14/2027
			$ 13,227,401		

The County's long-term portfolio has no federal instrumentalities mortgage pass-through securities but does contain asset-backed securities rated AAA.

The Local Government Investment Pool Short-Term Bond Fund contains asset-backed securities rated AAA, and collateralized mortgage obligations.

E. Credit Risk

The County's investment policy permits the following investments, which are limited to credit quality ratings from nationally recognized rating agencies as described below:

- U.S. Government Treasury Securities, U.S. Government Agency, and Federal Instruments.
- Commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).
- Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum "A" by Moody's and a minimum long-term debt rating of "A" by Standard & Poor's.
- Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, if at the time of purchase, the short-term paper is rated, at a minimum "P-1" by Moody's Investors Services and "A-1" by Standard & Poor's.
- Agency Mortgage Backed Securities that are issued or fully guaranteed as to principal and interest by a U.S. Federal agency or government sponsored enterprise; and asset backed securities with underlying collateral.
- State and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.
- Registered Investment Companies (Money Market Mutual Funds) rated "AAAm" by Standard & Poor's or the equivalent by another rating agency.
- Intergovernmental Investment Pool rated "AAAm, AAAf, S1" by Standard & Poor's or the equivalent by another rating agency.

As of September 30, 2024, the majority of the County's investment securities in the amount of $97,895,631 were all individually rated AAA, AA+, AA, A+ or A or by Standard & Poors Rating Services.

The County's $144,165,177 investment in the Florida State Board of Administration's Local Government Surplus Funds Trust Fund (FL PRIME) was rated by Standard and Poors. The current rating as of September 30, 2024 was AAAm. Additional information for the Florida Prime Investment Pool can be found at https://www.sbafla.com/prime.

The County's $37,430,042 investment in the Florida Local Government Investment Trust (FL TRUST) Day to Day Fund is rated by Fitch. The current rating as of September 30, 2024 was AAAm Additional information for the fund can be found at http://www.floridatrustonline.com.

The County's $53,722,558 investment in Florida Cooperative Liquid Asset Securities System (FLCLASS) Local Government Investment Pool was rated by Standard and Poors. The current rating as of September 30, 2024 was AAAm. Additional information for FLCLASS can be found at https://www.flclass.com.

The County's $83,704,062 investment in Florida Fixed Income Trust (FL FIT) Local Government Investment Pool was rated by Standard and Poors. The current rating as of September 30, 2024 was AAAf. Additional information for FL FIT can be found at https://fl-fit.com.

F. Custodial Credit Risk

The County's investment policy requires securities, with the exception of certificates of deposits, to be held with a third party custodian; and all securities purchased by, and all collateral obtained by the County to be properly designated as an asset of the County. The securities must be held in an account separate and apart from the assets of the financial institution. Certificates of deposits are placed in the provider's safekeeping department for the term of the deposit.

As of September 30, 2024, the County's securities portfolio was held with a third-party custodian as required by the County's investment policy.

G. Concentration of Credit Risk

The County's investment policy establishes asset allocation and issuer limits on the following investments to reduce concentration of credit risk of the County's investment portfolio:

	Asset Allocation Maximum	Individual Issuer Limit
United States Government Securities	100%	N/A
United States Government Agencies (1)	100%	40%
Federal Instruments (1)	75%	40%
Interest Bearing Time Deposit or Saving Account	50%	15%
Repurchase Agreements	20%	10%
Commercial Paper	25%	5%
Corporate Notes	50%	5%
Agency Mortgage-Backed Securities	25%	25%
Asset-Backed Securities	25%	5%
Bankers' Acceptances	10%	5%
State and/or Local Government Taxable and/or Tax-Exempt Debt	25%	5%
Registered Investment Companies (Money Market Mutual Funds)	50%	25%
Intergovernmental Investment Pool (2)	75%	50%

(1) Treasury Strips are limited to 10% of available funds
(2) Fund may not contain derivatives

NOTE 3 – CAPITAL ASSETS

A. Changes in Capital Assets

The following show the changes in capital assets of governmental activities:

	Primary Government			
Governmental Activities	**Beginning Balance 9/30/2023**	**Increases**	**Decreases**	**Ending Balance 9/30/2024**
Capital Assets, Not Being Depreciated:				
Land	$ 82,181,660	$ 299,610	$ -	$ 82,481,270
Construction In Progress	23,609,007	32,375,208	(6,567,311)	49,416,904
Total Capital Assets, Not Being Depreciated	105,790,667	32,674,818	(6,567,311)	131,898,174
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	383,692,756	5,307,553	-	389,000,309
Equipment	164,658,592	23,813,927	(4,435,490)	184,037,029
Intangible Computer Software	8,960,004	-	-	8,960,004
Infrastructure	1,058,325,208	65,368,824	-	1,123,694,032
Right to use Buildings	996,410	-	-	996,410
Right to use Subscriptions	10,186,068	-	-	10,186,068
Total Capital Assets Being Depreciated	1,626,819,038	94,490,304	(4,435,490)	1,716,873,852
Less Accumulated Depreciation For:				
Buildings and Improvements	(162,785,335)	(9,933,003)	-	(172,718,338)
Equipment	(121,625,903)	(12,249,146)	3,288,327	(130,586,722)
Intangible Computer Software	(8,711,049)	(109,743)	-	(8,820,792)
Infrastructure	(636,800,740)	(23,892,401)	-	(660,693,141)
Right to use Buildings	(573,100)	(286,550)	-	(859,650)
Right to use Subscriptions	(1,521,702)	(1,936,618)	-	(3,458,320)
Total Accumulated Depreciation	(932,017,829)	(48,407,461)	3,288,327	(977,136,963)
Total Capital Assets, Being Depreciated, Net	694,801,209	46,082,843	(1,147,163)	739,736,889
Governmental Activities Capital Assets, Net	$ 800,591,876	$ 78,757,661	$ (7,714,474)	$ 871,635,063

The following is a summary of governmental activities depreciation and amortization expense by function. As used in this section, the term depreciation includes amortization of intangible assets:

Depreciation Governmental Activities:	
General Government	$ 3,930,956
Public Safety	16,036,400
Physical Environment	1,642,195
Transportation	20,262,588
Economic Environment	873,340
Human Services	370,795
Culture/Recreation	3,433,510
Court Related	1,785,799
Capital Assets held by the government's Internal Service Fund and charged to individual functions based on usage	71,878
Total Depreciation Expense - Governmental Activities	$ 48,407,461

The following shows the changes in capital assets of business type activities:

	Primary Government			
Business-type Activities	**Beginning Balance 9/30/2023**	**Increases**	**Decreases**	**Ending Balance 9/30/2024**
Capital Assets, Not Being Depreciated:				
Land	$ 6,806,793	$ -	$ -	$ 6,806,793
Construction In Progress	14,359,176	1,661,110	-	16,020,286
Total Capital Assets, Not Being Depreciated	21,165,969	1,661,110	-	22,827,079
Capital Assets, Being Depreciated:				
Buildings and Improvement	38,790,075	530,301	-	39,320,376
Equipment	34,992,730	5,842,247	(2,048,386)	38,786,591
Intangible Computer Software	176,255	-	-	176,255
Infrastructure	56,806,144	59,177	-	56,865,321
Right to use Equipment	10,707,902	2,264,243	-	12,972,145
Total Capital Assets Being Depreciated	141,473,106	8,695,968	(2,048,386)	148,120,688
Less Accumulated Depreciation For:				
Buildings and Improvements	(33,563,318)	(958,216)	-	(34,521,534)
Equipment	(24,285,177)	(2,749,039)	1,986,950	(25,047,266)
Intangible Computer Software	(176,255)	-	-	(176,255)
Infrastructure	(33,556,357)	(1,068,900)	-	(34,625,257)
Right to use Equipment	(478,031)	(1,401,209)	-	(1,879,240)
Total Accumulated Depreciation	(92,059,138)	(6,177,364)	1,986,950	(96,249,552)
Total Capital Assets, Being Depreciated, Net	49,413,968	2,518,604	(61,436)	51,871,136
Total Business-Type Activities Capital Assets, Net	$ 70,579,937	$ 4,179,714	$ (61,436)	$ 74,698,215

The following is a summary of business-type activities depreciation expense by program:

Depreciation Business-type activities:	
Solid Waste Fund	$ 2,833,879
Inspections Fund	95,363
Emergency Medical Service Fund	2,519,182
Bay Center Fund	728,940
Total Depreciation Expense - Business-type Activities	$ 6,177,364

B. Summaries of Capital Assets

The following summarizes capital assets found on the statement of net position for governmental activities and business-type activities:

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Capital Assets, Not Being Depreciated:			
Land	$ 82,481,270	$ 6,806,793	$ 89,288,063
Construction In Progress	49,416,904	16,020,286	65,437,190
Total Capital Assets, Not Being Depreciated:	131,898,174	22,827,079	154,725,253
Capital Assets, Being Depreciated and Amortized, Net:			
Buildings	389,000,309	39,320,376	428,320,685
Equipment	184,037,029	38,786,591	222,823,620
Intangible Computer Software	8,960,004	176,255	9,136,259
Infrastructure	1,123,694,032	56,865,321	1,180,559,353
Right to use Buildings	996,410	-	996,410
Right to use Equpment	-	12,972,145	12,972,145
Right to use Subscriptions	10,186,068	-	10,186,068
Capital Assets, Being Depreciated:	1,716,873,852	148,120,688	1,864,994,540
Less: Accumulated Depreciation	(977,136,963)	(96,249,552)	(1,073,386,515)
Total Capital Assets, Being Depreciated, Net:	739,736,889	51,871,136	791,608,025
Total Capital Assets, Net	$ 871,635,063	$ 74,698,215	$ 946,333,278

C. Construction and Other Contractual Commitments

The following is a summary of major construction and other contractual commitments outstanding as of September 30, 2024:

Projects	Spent-to-Date	Remaining Commitment
Governmental Activities:		
Building Projects	$ 18,266,642	$ 2,939,641
Environmental Projects	674,688	179,148
Road & Bridge Projects	30,699,419	21,655,464
Pensacola Beach Projects	2,488,973	354,622
Economic Development Projects	13,143,837	4,611,465
Parks Projects	257,773	353,244
Vehicles and Equipment	2,975,962	6,776,554
Transit	799,397	3,471,475
Community Redevelopment Projects	39,919	1,553,769
Disaster Recovery	2,545,422	1,976,532
RESTORE Projects	9,572,236	5,014,331
ARPA Projects	13,704,126	13,712,927
Total	$ 95,168,394	$ 62,599,172
Business Type Activities		
Solid Waste Landfill Projects	$ 2,492,406	$ 3,403,236
Solid Waste Landfill Equipment	18,650	371,409
Total	$ 2,511,056	$ 3,774,645

D. Discretely Presented Component Unit

Capital assets activity for the Santa Rosa Island Authority, a discretely presented component unit, for the year ended September 30, 2024, was as follows:

	Component Unit			
Santa Rosa Island Authority	**Beginning Balance 9/30/2023**	**Increases**	**Decreases**	**Ending Balance 9/30/2024**
Capital Assets, Being Depreciated:				
Buildings	$ 1,064,609	$ 12,782	$ -	$ 1,077,391
Improvements other than Buildings	134,884	93,542	-	228,426
Equipment	284,116	92,378	(94,921)	281,573
Total Capital Assets Being Depreciated	1,483,609	198,702	(94,921)	1,587,390
Less Accumulated Depreciation For:				
Capital Assets	(884,971)	(65,752)	94,107	(856,616)
Capital Assets, Net	$ 598,638	$ 132,950	$ (814)	$ 730,774

The following is a summary of the component unit business-type activities depreciation expense by program:

Depreciation component unit:	
Santa Rosa Island Authority	$ 65,752
Total Depreciation Expense - Component Unit	$ 65,752

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, ADVANCES, AND TRANSFERS

The composition of interfund balances as of September 30, 2024 is as follows:

	Receivable From Other Funds	Payable to Other Funds
Major Funds:		
General Fund	$ 832,384	$ 602,654
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	-	672,134
Non-major Funds:		
Special Revenue Funds	254,907	123,034
Internal Service Fund	310,531	-
	$ 1,397,822	$ 1,397,822

	Advances Receivable from Other Funds	Advances Payable to Other Funds
Major Funds:		
General Fund:	$ 2,000,000	$ 2,800,000
Major Special Revenue Funds:		
Disaster Recovery Fund	-	32,637,295
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	38,639,702	-
Major Enterprise funds		
Emergency Medical Service	-	1,200,000
Non-major Funds:		
Special Revenue Funds	-	8,002,407
Internal Service Fund	4,000,000	-
	$ 44,639,702	$ 44,639,702

Interfund receivables and payables resulted primarily from revenues accrued in certain funds that are transferred to other funds. Advances consist primarily of transactions between funds to finance operations, provide services, construction of assets and to service debt. An advance of $31.6 million was provided from the Local Option Sales Tax Fund (LOST) to the Disaster Recovery Fund to cover expenditures related to

Hurricane Sally until pending FEMA reimbursements are realized. Additional advances will be made as expenditures are incurred.

	Transfers In	Transfers Out
Major Funds:		
General Fund	$ 3,684,691	$ 21,216,835
Major Capital Project Fund:		
Local Option Sales Tax (LOST)	-	7,593,099
Major Enterprise Fund:		
Solid Waste Fund	-	1,250,853
Emergency Medical Service Fund	-	909,236
Non-major Funds:		
Special Revenue Funds	18,856,675	8,257,475
Debt Service Funds	11,808,759	-
Enterprise Funds	4,877,373	-
	$ 39,227,498	$ 39,227,498

Transfers to or from other funds are based on budgetary requirements as determined by the Office of Management and Budget. These transfers are primarily established during initial budget adoption. However, transfers may also be established through Supplemental Budget Amendments as necessary throughout the fiscal year. Transfers to Special Revenue Funds consist primarily of $5.5 million to the Transportation Trust Fund from the General Fund to cover costs in excess of fuel tax revenue, and costs that are non-trust fund eligible expenditures and $9.9 million to the Fire Protection Fund. Transfers to Enterprise Funds consists of $4.8 million to the Bay Center Fund from the Tourist Development Fund to support operations and renewal and replacement of the Pensacola Bay Center. Transfers are also used to move pledged revenue for debt service from the funds collecting the revenue to the debt service fund as required for bond coverage. LOST transferred $5.1 million for debt service and $2.4 million to Article V Fund to cover expenditures for certain court related programs.

NOTE 5 – OTHER ASSETS

A summary of other assets as of September 30, 2024 is as follows:

	General Fund	LOST Fund	Total
PEDC receivable	$ 14,188	$ 2,531,804	$ 2,545,992
Lease receivable	4,044,665	-	4,044,665
IHMC loan receivable	-	3,460,000	3,460,000
	$ 4,058,853	$ 5,991,804	$ 10,050,657

A. PEDC Receivable

The County has an interlocal agreement with the Pensacola Economic Development Commission (PEDC) To fund the development of the Downtown Technology Park Infrastructure. The majority of the funding source is from Local Option Sales Tax. There is no time limitation on the repayment; however, net proceeds from the sale of each Downtown Technology Park lot will be applied to the outstanding balance.

B. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee's revenue. These variable payments based on future performance of the lessee or usage of the underlying asset should not be included in the measurement of lease receivable. Rather, those variable payments should be recognized as inflows of resources in the period to which those payments relate. However, any component of those variable payments that is fixed in substance should be included in the measurement of the lease receivable.

The County leases land, building, and office space to third parties. As of September 30, 2024, the County's lease receivables were valued at $4,044,665 and the deferred inflow of resources associated with these leases that will be recognized as revenue over the term of the leases are $3,810,349. The lease receivables for Governmental Activities at September 30, 2024 were as follows:

Governmental Activities:	**Lease Receivable**
Building and office space leases - lease payments totaling $618,144 plus interest at a rate of 1.25-1.99%, due dates ranging from October 1, 2024 to January 1, 2026	$ 4,044,665
Total Government Activities Lease Receivables	**$ 4,044,665**

The County's principal operations are not related to lessor activities, therefore, not considered necessary to disclosure future maturities.

C. IHMC Note Receivable

On November 14, 2013, the County and the Florida Institute for Human and Machine Cognition, Inc., (IHMC) entered into an agreement whereby the County's LOST Fund committed to loan up to $12 million to IHMC for paying off existing indebtedness and expansion of facilities in downtown Pensacola. During prior years IHMC borrowed $11,994,700, and the remaining $5,300 was utilized to pay debt service. On November 28, 2018, the County restructured the loan to an effective yield rate of 1.98%-3.25% payable to the County over the remaining 15-year period from the inception of the agreement. The principal balance owed at September 30, 2024 was $3,460,000. IHMC is committed to making the following payments to the County under the payment plan:

Year	Principal	Interest	IHMC Payment Schedule
2025	$ 810,000	$ 173,000	$ 983,000
2026	845,000	132,500	977,500
2027	885,000	90,250	975,250
2028	920,000	46,000	966,000
	$ 3,460,000	$ 441,750	$ 3,901,750

NOTE 6 - LONG TERM LIABILITIES

A. Schedule of Changes in Long Term Liabilities

The County's outstanding long-term debt includes bonds payable, revenue notes payable, claims payable, compensated absences, other post employment benefits, net pension liability-proportionate share, claims and judgments, accrued landfill closure costs, and remediation costs.

The following is a schedule of changes in the County's long term liabilities for the fiscal year ended September 30, 2024:

	Balance 10/1/23	Additions	Reductions	Balance 9/30/24	Due Within One Year
Governmental Activities:					
Revenue bonds payable	$ 101,945,000	$ -	$ (3,875,000)	$ 98,070,000	$ 4,035,000
Revenue notes payable	26,060,000	-	(2,355,000)	23,705,000	2,425,000
Bonds/notes payable	128,005,000	-	(6,230,000)	121,775,000	6,460,000
Unamortized Bond Issue Premiun	11,729,383	-	(781,254)	10,948,129	-
Total bonds/notes payable	139,734,383	-	(7,011,254)	132,723,129	6,460,000
Claims payable	7,914,000	25,219,900	(25,674,900)	7,459,000	2,596,000
Claims payable Sheriff Trust	1,609,607	-	(866,443)	743,164	743,164
Lease payable	442,913	-	(296,842)	146,071	146,071
Subscriptions payable	8,271,654	-	(1,917,542)	6,354,112	1,364,785
Compensated absences	33,917,452	16,238,724	(14,522,889)	35,633,287	3,563,329
Other post employment benefits*	16,648,434	-	(4,782,572)	11,865,862	-
Net pension liability*	249,808,830	-	(5,448,320)	244,360,510	-
Pollution remediation obligation	26,645	-	(26,645)	-	-
Governmental activities long-term liabilities	$ 458,373,918	$ 41,458,624	$ (60,547,407)	$ 439,285,135	$ 14,873,349
Business-type Activities:					
Lease payable	$ 9,605,756	$ 2,264,244	$ (1,164,478)	$ 10,705,522	$ 1,487,381
Compensated absences	1,560,726	921,079	(686,965)	1,794,840	179,484
Other post employment benefits*	952,133	-	(338,002)	614,131	-
Net pension liability*	22,872,185	-	(554,603)	22,317,582	-
Landfill closure costs	28,700,598	1,907,745	-	30,608,343	97,937
Pollution Remediation Costs	-	-	-	-	-
Business-type activities Long-term liabilities	$ 63,691,398	$ 5,093,068	$ (2,744,048)	$ 66,040,418	$ 1,764,802

* presented net increases (decreases)

Compensated absences, other net post employment benefits, and net pension liability will be liquidated in future periods primarily by the General Fund.

B. Bonds and Notes Payable

The County has revenue bonds and revenue notes payable outstanding at year end. There are no lines of credit issued for the County. There are no significant, finance-related consequences, or subjective acceleration clauses contained in the County debt issues. The Sales Tax Refunding Revenue Note, Series 2012 was modified on April 22, 2022, pursuant to Resolutions R22-43, to lower the interest rate to 2.48% effective October 1, 2022, and to eliminate the mandatory prepayment option. The County revenue bonds have been issued as public offerings. The County revenue notes are not issued directly to investors or lenders but are issued through a financial intermediary; note terms are not directly negotiated by the County with the investor or lender. The County bonds and notes are not direct borrowing or direct placement debt. As of September 30, 2024, there are no business type-activity notes or bonds payable.

The following is a schedule of bonds and notes outstanding at September 30, 2024:

	Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rates	Final Maturity
Governmental Activities:					
Revenue Bonds:					
Sales Tax Revenue Bonds, Series 2017	Capital Project	$ 78,060,000	$ 74,165,000	2%-5%	10/1/2047
Capital Improvement Refunding Revenue Bond Series 2018	Capital Project	$ 41,545,000	$ 23,905,000	5.000%	10/1/2031
Total Revenue Bonds			98,070,000		
Revenue Notes:					
Sales Tax Refunding Revenue Note Series 2012	Refunding	$ 48,040,000	$ 23,705,000	2.480%	10/1/2032
Total Revenue Notes			23,705,000		
Total Bonds & Notes Payable - Governmental Activities			**$ 121,775,000**		

C. Pledged Revenues

Escambia County has pledged certain revenues to repay certain bonds and notes outstanding at September 30, 2024. There are no assets pledged as collateral for debt. The following table reports the revenues, sometimes net of related operating expenses, pledged for each debt issue, the amount of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue which is pledged to meet the debt obligation, the date through which the revenue is pledged under the debt agreement, and the total pledged future revenues for each debt, which is the amount of the remaining principal and interest on the bonds and notes at September 30, 2024:

Governmental Activities	Revenue Pledged	Current Year Total Revenue	Pledged Outstanding Principal & Interest	Estimated Revenue Percentage Pledged	Principal & Interest Paid	Maturity Calandar Year
Revenue Bonds and Notes:						
Sales Tax Revenue Bond Series 2017	Half Cent Sales Tax	$35,309,173	$129,537,500	16.0%	$ 4,199,450	2047
Capital Improvement Refunding Revenue Bond Series 2018	Non-Ad valorem	4,607,250	28,607,250	89%	4,597,250	2031
Sales Tax Refunding Revenue Note Series 2012	Half Cent Sales Tax	35,309,173	26,668,619	9.4%	3,012,059	2032
Total Revenue Bonds and Notes - Governmental Activities			$184,813,369		$11,808,759	

D. Leases

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County. The Tax Collector is a lessee for noncancellable leases of buildings and office space. The County is a lessee for a noncancellable lease of equipment. As of September 30, 2024, the County's lease payable of $10,705,522 was composed of the following:

Governmental Activities:	**Lease Payable**
Building and office space leases - payments totaling $296,842 plus interest at rates ranging from 2.61% to 2.64%, due dates ranging from October 1, 2024 to September 1, 2025.	$ 146,071
Total Government Activities Lease Payables	**$ 146,071**
Business-Type Activities:	
Eqipment Leases - payments totaling $1,164,478 plus interest at a rate of 3.04%, due dates ranging from October 1, 2024 to May 1, 2032.	$ 10,705,522
Total Business-Type Activities Lease Payables	**$ 10,705,522**

The future principal and interest lease payments as of September 30, 2024, were as follows:

Governmental Activities:			**Business-Type Activities:**		
Fiscal Year	Principal	Interest	Fiscal Year	Principal	Interest
2025	$ 146,071	$ 1,241	2025	$ 1,487,381	$ 23,777
2026	-	-	2026	1,490,475	20,682
2027	-	-	2027	1,493,666	17,491
2028	-	-	2028	1,496,955	14,202
2029	-	-	2029	1,500,346	10,811
2030-2032	-	-	2030-2032	3,236,699	11,030
	$ 146,071	**$ 1,241**		**$ 10,705,522**	**$ 97,993**

E. Subscription Based Information Technology Agreements

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County. The Sheriff, Tax Collector, and the County have noncancellable right to use contracts for underlying IT assets. As of September 30, 2024, the County's subscription payable of $6,354,112 was composed of the following:

Governmental Activities:	**Subscription Payable**
Subscription payable - payments totaling $1,917,542 plus interest at rates ranging from 1.25% to 5.05%, due dates ranging from October 1, 2024 to September 1, 2030 .	$ 6,354,112
Total Government Activities Subscription Payables	**$ 6,354,112**

The future principal and interest subscription payments as of September 30, 2024, were as follows:

Governmental Activities:		
Fiscal Year	Principal	Interest
2025	$ 1,364,785	$ 5,789
2026	1,074,111	4,449
2027	1,095,141	3,060
2028	977,326	2,078
2029	1,004,507	1,057
2029-2030	838,242	-
	$ 6,354,112	**$ 16,432**

F. Compensated Absences

Compensated absences are accrued in proprietary funds at year end. The County does not accrue compensated absences in governmental funds; however, compensated absences paid in governmental funds are charged to the fund and function in which the employee was related and are reported as a liability on the governmental activities statement of net position. The following is a summary schedule of compensated absences as of September 30, 2024:

	Balance 10/1/23	Additions	(Reductions)	Balance 9/30/24
Governmental Activities:				
Board of County Commissioners	$ 15,401,924	$ 6,186,040	$ (5,452,341)	$ 16,135,623
Clerk	596,303	227,139	(180,618)	642,824
Property Appraiser	618,665	497,382	(452,090)	663,957
Supervisor of Elections	68,090	50,014	(30,912)	87,192
Sheriff	16,054,830	8,673,898	(7,737,880)	16,990,848
Tax Collector	375,354	426,092	(395,447)	405,999
Internal Service Fund - BCC	189,895	18,166	(56,517)	151,544
Internal Service Fund - Clerk	612,391	159,993	(217,084)	555,300
	$ 33,917,452	$ 16,238,724	$ (14,522,889)	$ 35,633,287
Business-type Activities:				
Solid Waste Fund	$ 357,892	$ 183,835	$ (140,312)	$ 401,415
Inspection Fund	456,170	282,237	(137,974)	600,433
Emergency Medical Service Fund	746,664	455,007	(408,679)	792,992
	$ 1,560,726	$ 921,079	$ (686,965)	$ 1,794,840

G. Other Post Employment Benefits (OPEB)

Other Post Employment Benefits (OPEB) are accrued in proprietary funds at year end. The County does not accrue OPEB in governmental funds; however, these benefits in governmental funds are charged to the fund and function in which the employee was related and are reported as a liability on the governmental activities statement of net position. The following is a summary schedule of OPEB as of September 30, 2024:

	Balance 10/1/23	Additions	(Reductions)	Balance 9/30/24
Governmental Activities:				
Governmental Activities	$ 16,648,434	$ -	$ (4,782,572)	$ 11,865,862
	$ 16,648,434	$ -	$ (4,782,572)	$ 11,865,862
Business-type Activities:				
Solid Waste Fund	$ 149,932	$ -	$ (51,204)	$ 98,728
Emergency Medical Service Fund	661,245	-	(237,985)	423,260
Inspections Fund	140,956	-	(48,813)	92,143
	$ 952,133	$ -	$ (338,002)	$ 614,131

H. Net Pension Liability (NPL)

The following is a summary schedule of the net pension liability as of September 30, 2024:

Net pension liability FRS

	Balance 10/1/23	Increase (Decrease)	Balance 9/30/24
Governmental Activities:			
Governmental Activities	$ 192,875,914	$ (2,155,143)	$ 190,720,771
	$ 192,875,914	$ (2,155,143)	$ 190,720,771
Business-type Activities:			
Solid Waste Fund	$ 1,830,244	$ (22,833)	$ 1,807,411
Inspections Fund	1,583,462	(25,248)	1,558,214
Emergency Medical Service Fund	14,387,483	(171,299)	14,216,184
	$ 17,801,189	$ (219,380)	$ 17,581,809
Total NPL FRS	**$ 210,677,103**	**$ (2,374,523)**	**$ 208,302,580**

Net pension liability HIS

	Balance 10/1/23	Increase (Decrease)	Balance 9/30/24
Governmental Activities:			
Governmental Activities	$ 56,932,916	$ (3,293,177)	$ 53,639,739
	$ 56,932,916	$ (3,293,177)	$ 53,639,739
Business-type Activities:			
Solid Waste Fund	$ 583,841	$ (34,889)	$ 548,952
Inspections Fund	484,736	(38,579)	446,157
Emergency Medical Fund	4,002,419	(261,755)	3,740,664
	$ 5,070,996	$ (335,223)	$ 4,735,773
Total NPL HIS	**$ 62,003,912**	**$ (3,628,400)**	**$ 58,375,512**

Governmental Activities:	$ 249,808,830	$ (5,448,320)	$ 244,360,510
Business-type Activities:	22,872,185	(554,603)	22,317,582
Total NPL	**$ 272,681,015**	**$ (6,002,923)**	**$ 266,678,092**

I. Debt Service Requirements

The following schedule shows debt service requirements to maturity for the County's bonds payable and notes payable:

Governmental Activities:

Fiscal Year	Revenue Bonds Payable		Revenue Notes Payable		Total
	Principal	Interest	Principal	Interest	
2025	$ 4,035,000	$ 4,727,950	$ 2,425,000	$ 596,049	$ 11,783,999
2026	4,225,000	4,526,200	2,490,000	535,074	11,776,274
2027	4,415,000	4,314,950	2,560,000	472,464	11,762,414
2028	4,600,000	4,094,200	2,635,000	409,212	11,738,412
2029	3,845,000	3,864,200	2,710,000	341,839	10,761,039
2030-2034	15,660,000	16,675,750	10,885,000	608,981	43,829,731
2035-2039	19,350,000	12,640,600	-	-	31,990,600
2040-2044	24,270,000	7,713,250	-	-	31,983,250
2045-2047	17,670,000	1,517,650	-	-	19,187,650
Total	$ 98,070,000	$60,074,750	$ 23,705,000	$ 2,963,619	$ 184,813,369

The following schedule shows the minimum and maximum future principal installments:

Governmental Activities:	Annual Principal Installment Amounts		
Revenue Bonds:			
Sales Tax Revenue Bond, Series 2017	$ 665,000	to	$ 6,180,000
Capital Improvement Refunding Revenue Bond, Series 2018	$ 3,035,000	to	$ 3,830,000
Revenue Notes:			
Sales Tax Refunding Revenue Note, Series 2012	$ 2,425,000	to	$ 5,225,000

The following table sets forth the debt service requirements on the Bonds and other outstanding County indebtedness secured by a pledge of a portion of or a covenant to budget and appropriate Non-Ad Valorem Revenues for the Capital Improvement Revenue Refunding Bond, Series 2018:

	Capital Improvement Revenue Refunding Bond, Series 2018				
Year	Principal	Interest	Total Debt Service	Outstanding Other Non-Ad Valorem Debt Service (1)	Total Non-Ad Valorem Debt Service
10/1/2025	$ 3,370,000	$ 1,195,250	$ 4,565,250	$ 7,218,749	$ 11,783,999
10/1/2026	3,525,000	1,026,750	4,551,750	7,224,524	11,776,274
10/1/2027	3,680,000	850,500	4,530,500	7,231,914	11,762,414
10/1/2028	3,830,000	666,500	4,496,500	7,241,912	11,738,412
10/1/2029	3,035,000	475,000	3,510,000	7,251,039	10,761,039
10/1/2030	3,165,000	323,250	3,488,250	7,262,397	10,750,647
10/1/2031	3,300,000	165,000	3,465,000	7,269,744	10,734,744
10/1/2032	-	-	-	9,553,440	9,553,440
10/1/2033	-	-	-	6,394,950	6,394,950
10/1/2034	-	-	-	6,395,950	6,395,950
10/1/2035	-	-	-	6,398,950	6,398,950
10/1/2036	-	-	-	6,398,450	6,398,450
10/1/2037	-	-	-	6,399,200	6,399,200
10/1/2038	-	-	-	6,395,700	6,395,700
10/1/2039	-	-	-	6,398,300	6,398,300
10/1/2040	-	-	-	6,394,300	6,394,300
10/1/2041	-	-	-	6,394,800	6,394,800
10/1/2042	-	-	-	6,399,300	6,399,300
10/1/2043	-	-	-	6,397,050	6,397,050
10/1/2044	-	-	-	6,397,800	6,397,800
10/1/2045	-	-	-	6,395,800	6,395,800
10/1/2046	-	-	-	6,395,550	6,395,550
10/1/2047	-	-	-	6,396,300	6,396,300
Total	$ 23,905,000	$ 4,702,250	$28,607,250	$ 156,206,119	$ 184,813,369

(1) Includes debt service on the County's Sales Tax Refunding Revenue Note, Series 2012 and Sales Tax Revenue Bonds, Series 2017.

J. Long-Term Debt – Bonds and Notes

The **Sales Tax Refunding Revenue Note, Series 2012** in the aggregate amount of $48,040,000 was issued on August 1, 2012. The Note has a fixed interest rate of 2.820% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The 2012 Sales Tax Refunding Revenue Note was modified April 22,2022 to lower the interest rate to 2.48% (from 2.82%) effective October 1, 2022. The modification also eliminated the mandatory prepayment option. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

The **Sales Tax Revenue Bond, Series 2017** for a par amount of $78,060,000 and a net premium of $10,682,424 was issued on June 22, 2017. The bonds have coupon rates ranging from 2% to 5%, with the yield ranging from .93% to 3.69% and a maturity date of October 1, 2047. The proceeds of this bond are reported in the 2017 Capital Projects fund and are being used for the construction of the new Jail Facility.

The bond is secured by certain pledged revenues consisting of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.
Bond compliance updates for the Sales Tax Revenue Bond, Series 2017 consist of:

- Historical sales tax revenue, which can be found in the Statistical Section (schedule 12).
- Pro forma debt service coverage from sales tax revenue, which can be in the Statistical Section (schedule 13)

The **Capital Improvement Refunding Revenue Bond, Series 2018** for a par amount of $41,545,000 and a net premium of $5,318,882 was issued on November 28, 2018. The bonds have an average coupon rate 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031. The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues and will use the same source of pledged revenue as the refunded issues. The proceeds of this bond are reported in the debt service fund and used to current refund the following three issues:

- The Sales Tax Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $29,535,000 on October 21, 2011. The proceeds of this bond were used to advance refund a portion of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond was secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.

- The Capital Improvement Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $19,345,000 on December 9, 2011. The proceeds of this 2011 Bond were used to advance refund all of the outstanding Capital Improvement Revenue Bonds Series 2002. The Bond was secured by a covenant to budget and appropriate from available Non-Ad Valorem revenues.

- The Capital Improvement Revenue Note, Series 2013 which was issued in the aggregate amount of $12,000,000 on November 14, 2013. The proceeds of this note reimbursed the LOST fund for acquisition and construction of certain transportation and drainage related capital improvements of the County. The Note was secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

Bond compliance updates for the Capital Improvement Refunding Revenue Bond, Series 2018 consist of:

- Historical Non-Ad Valorem Revenues, which can be found in the Statistical Section (schedule 14).
- Debt Service Requirements, which can be found in Note 6 of this financial statement.
- Compliance with Anti-Dilution Test, which can be found in the Statistical Section (schedule 15).

K. Conduit Debt Obligations

Conduit debt obligations have been established in the County's name by private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans and leases. Neither the County, nor the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2024, the outstanding conduit debt of Escambia County is $216,500,000.

L. Landfill Closure and Postclosure Care Liability

State and federal laws and regulations require the County to place a final cover on its landfill when closed and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost of closure and postclosure care is allocated based on landfill capacity used to date and the type of waste being collected. The Beulah, Klondike, Mobile Highway, and Camp Five landfills are closed.

Perdido Landfill is the only currently open landfill. Perdido Landfill design life is 44 years and future landfill cells will provide disposal capacity through 2033.

As of September 30, 2024, Perdido Landfill's Class I capacity is at 79.55%, leaving an estimated life of nine (9) years remaining. The accrued cost for closure care and postclosure care as of September 30, 2024, is $30,608,343. The remaining closure and postclosure costs to be recognized, based upon the current engineering estimates are $22,012,248, and will be recognized as the remaining estimated capacity is used. All amounts recognized are based on an estimate by the County's engineers of the cost to perform all closure and postclosure care as of September 30, 2024. Actual costs may be different due to inflation, deflation, changes in technology, or changes in laws and regulations. The landfill is in the process of expansion to add additional capacity and useful life.

The County is required by state and federal laws and regulations to establish escrow accounts for closure and postclosure costs of the landfill. The County has complied with these requirements by depositing required amounts into a landfill management escrow account. Any balance in the account is reported as a restricted asset on the statement of net position of the Solid Waste Enterprise Fund. The restricted escrow balance as of September 30, 2024 is $21,058,638.

Closure and Postclosure Care Liability:

	2024	2023
Current	$ 97,937	$ 98,356
Long-term	30,510,406	28,602,242
Total Liability	$ 30,608,343	$ 28,700,598

NOTE 7 - RISK MANAGEMENT PROGRAM

A. County

The County maintains a risk management program whereby the County is responsible for specific workers' compensation, general property and casualty, and auto liability claims. The risk management program is additionally responsible for active employee and retiree medical, prescription drug, and dental plans. The Santa Rosa Island Authority and Escambia County Law Library Board are also covered through the County's risk management program. The following are the types of risks and coverage:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. The County was self-insured for workers compensation claims prior to 2008. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – The County is self-insured for liability. Limits, unless immunity is waived, are $100,000 per claim with a $300,000 aggregate limit pursuant to Florida's Sovereign Immunity Statute §768.28. Property limits are $75 million for all risks including flood and wind with a $25,000 deductible per occurrence.

Medical – The County offers medical and dental benefits to employees and retirees, under self-insured plans administered by Florida Blue and MetLife Dental. Effective January 1, 2016 medical limits are self-insured for $250,000 annually per covered individual, with annual $1,000,000 aggregate stop loss coverage

The County currently reports all of its risk management activities, including claims liabilities, in the Internal Service Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the

loss can be reasonably estimated. Liabilities on workers compensation, casualty and property claims prior to June 9, 2008 include an amount for claims that have been incurred but not reported (IBNR). The claims liabilities totaling $7,459,000 reported in the County's Internal Service Fund at September 30, 2024 are actuarially determined based on historical and current information regarding the Fund. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Changes in the estimated liability for self-insured losses for the past two years are as follows:

Workers compensation, casualty & property:

	2024	2023
Unpaid claims, beginning	$ 6,460,000	$ 6,745,000
Claims incurred and changes in estimates	(237,119)	651,495
Less: claims paid	(475,881)	(936,495)
Unpaid claims, ending	$ 5,747,000	$ 6,460,000
Estimated claims due within one year	(884,000)	(1,070,000)
Estimated claims due longer than one year	$ 4,863,000	$ 5,390,000

Medical:

	2024	2023
Unpaid claims, beginning	$ 1,454,000	$ 1,890,000
Changes in estimates	258,000	(436,000)
Claims incurred	25,457,019	23,003,783
Less: claims paid	(25,457,019)	(23,003,783)
Unpaid claims, ending	$ 1,712,000	$ 1,454,000
Estimated claims due within one year	(1,712,000)	(1,454,000)
Estimated claims due longer than one year	$ -	$ -

B. Sheriff

The Sheriff utilizes a self-funded health plan to provide comprehensive medical benefits to the employees, retirees, and their dependents by participating in the Florida Sheriffs Employee Benefit Trust (FSEBT).

The Sheriff uses an internal service fund to account for risks from medical benefit claims. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. On September 30, 2024, the amount of these liabilities was $743,164. This liability has been determined based on an actuarial valuation of all claims reported and all claims incurred but not reported (IBNR) as of September 30, 2024. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

Changes in the estimated liability for self-insured losses for the past two years are as follows:

Florida Sheriff Employee Benefits Trust:

	2024	2023
Unpaid claims, beginning	$ 1,609,607	$ 591,184
Claims incurred	9,484,371	10,005,297
Less: claims paid	(10,350,814)	(8,986,874)
Unpaid claims, ending	$ 743,164	$ 1,609,607
Estimated claims due within one year	(743,164)	(1,609,607)
Estimated claims due longer than one year	$ -	$ -

NOTE 8 - RETIREMENT SYSTEM

The County participates in the Florida Retirement System (FRS) which is a cost sharing multiple employer contributory retirement system administered by the State of Florida (State). The FRS was established in 1970 by Chapter 121, Florida Statutes. In 2002 the FRS was amended to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. Chapter 112, Florida Statutes established the Retiree Health Insurance Subsidy (HIS) Program, a cost–sharing multiple employer defined benefit pension plan to assist retired members of any state-administered retirement system in paying the cost of health insurance.

The State of Florida Retirement System issues a publicly available stand-alone financial report (ACFR) which includes financial statements and required supplementary information. Also available are the pension systems actuarial reports to support the schedules of employer allocations and schedules of pension amounts by employer. These reports are available on the division's website at:
http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The ACFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
Division of Retirement
Research and Education Section
P.O. Box 9000
Tallahassee, FL 32315-9000

850-488-5706 or toll free 844-377-1737

There are six classes of membership applicable to the County. Members are eligible for normal retirement when they have met the requirements listed below. Early retirement may be taken any time after vesting within 20 years of normal retirement age; however, there is a 5 percent benefit reduction for each year prior to the normal retirement age.

- ***Regular Class, Senior Management Service Class, and Elected Officers' Class Members –*** For members initially enrolled in the FRS before July 1, 2011, six or more years of creditable service and age 62, or the age after completing six years of creditable service if after age 62. Thirty years of creditable service regardless of age before age 62. For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of creditable service and age 65, or the age after completing eight years of creditable service if after age 65. Thirty-three years of creditable service regardless of age before age 65.

- ***Special Risk Class and Special Risk Administrative Support Class Members*** – For members initially enrolled in the FRS before July 1, 2011, six or more years of Special Risk Class service and age 55, or the age after completing six years of Special Risk Class service if after age 55. Twenty-five years of special risk service regardless of age before age 55. A total of 25 years of service including special risk service and up to four years of active duty wartime service and age 52. Without six years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class. For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of Special Risk Class service and age 60, or the age after completing eight years of Special Risk Class service if after age 60. Thirty years of special risk service regardless of age before age 60. Without eight years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class.

- **The Deferred Retirement Option Program (DROP)** is available under the FRS Pension Plan when the member first reaches eligibility for normal retirement. The DROP allows a member to retire while continuing employment for up to 96 months.

FRS Membership and Plan Benefits - The FRS Pension Plan provides retirement and disability benefits, death benefits and survivor's benefits. Members are also eligible for in-line-of-duty or regular disability benefits if permanently disabled and unable to work. Benefits are established by State Statutes. Retirement benefits are based on a formula comprised of age, average compensation, length of FRS service, and membership class. Average compensation is computed as the average of an individual's five highest years of earnings for members hired before July 1, 2011 or eight highest years of earnings for members hired on or after July 1, 2011. The amount of benefit payments is also affected by the retirement income option chosen by the plan participant.

Pension plan participants may choose to receive benefit in retirement under one of four options which will include a 3% cost-of-living adjustment each July (adjustments are only applicable for FRS service earned prior to July 1, 2011).

If a pension plan participant leaves FRS-covered employment, the pension plan benefit is frozen until the member returns to FRS-covered employment or begins receiving early or normal retirement benefit.

HIS Membership and Plan Benefits - The HIS membership is available to all members within the FRS and defined contribution Investment Plan. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363 Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Contribution Requirements -The County is required to contribute at an actuarially determined rate; these rates are a percent of annual covered payroll. Members are required to contribute 3% of their annual salary, while members participating in DROP are not required to make the 3% contribution. The County's contractually required contribution rate includes the HIS contribution, .06% administrative and educational fee and any applicable unfunded actuarial liability "UAL" rates. The HIS required contribution rate is 2.00% for both the 2024 and 2023 FRS plan years. This contribution when combined with the member contribution is expected to finance the cost of the benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability.

Descriptions and contribution rates in effect during the period ended September 30, 2024 and two preceding FRS fiscal years are as follows:

	7/01/24-6/30/25	7/01/23-6/30/24	7/01/22-6/30/23	7/01/21-6/30/22
Regular Class - Members not qualifying for other classes:	13.63%	13.57%	11.91%	10.82%
Senior Management:	34.52%	34.52%	31.57%	29.01%
Elected Officials Class:	58.68%	58.68%	57.00%	51.42%
Deferred Retirement Option Program (DROP):	21.13%	21.13%	18.60%	18.34%
Special Risk Class - Members employed as law enformement officers, firefighters, or correctional officers meet the criteria to qualify for this class:	32.79%	32.67%	27.83%	25.89%
Special Risk Administrative Support:	39.82%	39.82%	38.65%	37.76%

For the years ending September 30, 2024, 2023, 2022 the County contributed $39,682,216, $33,706,334, and $27,489,402, respectively, equal to 100% of the required contributions for each year.

The Florida Legislature has the authority for establishing or amending retirement legislation and related bills of significance to members of the Florida Retirement System (FRS). Passed bills are presented to the Governor and approved before they may be enacted into law.

Net pension liability, deferred outflows/inflows of resources and pension expense related to the County defined benefit pension plan

At September 30, 2024, the County reported a liability of $266,678,092 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The County's proportion of the net pension liability was based on the County's long-term share of contributions to the FRS relative to the contributions of all participating governments. At June 30, 2024, the County's change in proportion was increased from its proportion measured as of June 30, 2023.

The following table presents the information on the County's proportionate share of the FRS and HIS:

	FRS	HIS	County Total
Proportionate Share of Net Pension Liability at June 30, 2023	$ 208,302,580	$ 58,375,512	$ 266,678,092
County's proportion at June 30, 2024	0.0053846	0.0038914	
County's proportion at June 30, 2023	0.0052872	0.0039042	
Change in proportion during current year	0.0000975	-0.0000128	

For the fiscal year ended September 30, 2024, the County recognized pension expense credit of $103,853.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		County Total
	Deferred Outflow	Deferred Inflow	Deferred Outflow	Deferred Inflow	Deferred Outflow (Deferred Inflow)
Differences between expected and actual experience	$ 21,044,153	$ -	$ 563,655	$ 112,090	$ 21,495,718
Changes in assumptions	28,549,773	-	1,033,110	6,910,912	22,671,971
Net difference between projected and actual earnings on pension plan investments	-	13,844,873	-	21,112	(13,865,985)
Changes in proportion and differences between County contributions and proportionate share of contributions	9,861,741	6,126,133	2,778,569	1,403,042	5,111,135
County contributions subsequent to the measurement date	8,507,519	-	908,809	-	9,416,328
	$ 67,963,186	$ 19,971,006	$ 5,284,143	$ 8,447,156	$ 44,829,167

The $9,416,328 reported as deferred outflows related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Reporting year Ending Sept 30,	FRS	HIS	County Total Deferred Outflow (Deferred Inflow)
2025	$ 3,497,547	$ 660,588	$ 4,158,135
2026	(37,995,602)	815,071	(37,180,531)
2027	(2,769,827)	1,187,346	(1,582,481)
2028	(131,008)	830,168	699,160
2029	(2,085,772)	452,331	(1,633,441)
Thereafter	-	126,319	126,319
TOTALS	$ (39,484,662)	$ 4,071,823	$ (35,412,839)

The total FRS pension liability as of the actuarial valuation date of July 1, 2024 was determined based on the discount rate using the following actuarial assumptions, applied to all periods included in the measurement. The total pension liability is calculated using the Individual Entry Age Normal cost allocation method, which differs from the Ultimate Entry Age Normal cost allocation method used in the funding valuation for the system.

FRS actuarial methods and assumptions are:

Valuation Date	7/1/2024
Measurement Date	6/30/2024
Actuarial cost allocation method	Individual Entry Age Normal
Amortization method	Level Percentage of Pay, Closed
Equivalent single amortization period	30 years
Asset valuation method	Fair value
Actuarial Assumptions:	
Discount rate	6.70%
Long-term expected rate of return, net of investment expense, including inflation	6.70%
Municipal bond rate	N/A
Inflation	2.40%
Salary increases including inflation	3.50%

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021.

HIS actuarial methods and assumptions are:

Valuation Date	7/1/2024
Measurement Date	6/30/2024
Actuarial Assumptions:	
Discount rate	3.93%
Long-term expected rate of return, net of investment expense, including inflation	N/A
Municipal bond rate	3.93%
Inflation	2.40%
Salary increases including inflation	3.50%

Mortality rates were based on the PBU-2010 base table, projected generationally with scale MP-2021.

The actuarial assumptions that determined the total pension liability as of June 30, 2024 were based on the results of an actuarial experience study for the period of July 1, 2018 – June 30, 2023.

The discount rate used for calculating the total FRS pension liability was 6.7%, The FRS plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total pension liability is equal to the long term expected rate of return. The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. The HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor.

The long term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption.

The target allocation and best estimates of arithmetic and geometric real rates of returns for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.3%	3.3%	1.1%
Fixed income	29.0%	5.7%	5.6%	3.9%
Global equity	45.0%	8.6%	7.0%	18.2%
Real estate	12.0%	8.1%	6.8%	16.6%
Private equity	11.0%	12.4%	8.8%	28.4%
Strategic investments	2.0%	6.6%	6.2%	8.7%
	100%			
Assumed Inflation - Mean			2.4%	1.5%

(1) As outlined in the Plan's investment policy

Sensitivity of the County's proportionate share of the pension liability to changes in the discount rate is calculated using the discount rate for the respective plans, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

FRS Net Pension Liability (Asset)		
1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
$ 366,396,945	$ 208,302,580	$ 75,865,017

HIS Net Pension Liability (Asset)		
1% Decrease 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
$ 66,453,017	$ 58,375,512	$ 51,669,876

Detailed information about the pension plan's fiduciary net position is available in the separately issued FRS financial report.

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Other post employment benefits are provided by the County in the form of life and health insurance for pre-Medicare eligible retirees at the same rate as active participants. In health insurance plans where a government's retirees and current members are insured together as a group, the premiums paid by the retirees may be lower than they would have been if the retirees were insured separately. This is called an *implicit rate subsidy*. Under this single-employer OPEB plan, benefit provisions are essentially the same for the Board of County Commissioners and all of the other Constitutional Officers, except for the Sheriff, who

maintains a separate health insurance contract and therefore has different costs associated with the premium payments on behalf of the Sheriff's members.
A stand-alone financial report is not prepared for the OPEB plan.

The County has the authority to establish and amend the OPEB funding policy and is not required by law or other contractual agreement to provide funding for the implicit rate subsidy other than the pay-as-you-go amount necessary to provide current benefits for participants in its health insurance plan. Post-employment benefits are extended to retirees and continued at the discretion of the Employer, which reserves the right (subject to State Statutes and any collective bargaining agreements) to change or terminate benefits and to change premium contributions required from retirees in the future. There is no separate trust through which benefits for retirees are funded. No assets are currently accumulated or earmarked for this purpose. All approved benefits are paid from the Employer's general assets when due.

The County is required to recognize the net OPEB liability and the OPEB expense on its financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position.

The following table provides a summary of the number of participants covered by the benefit terms as of the September 30, 2023 measurement date:

Active plan members	2,202
Inactive plan members or beneficiaries currently receiving benefits	1,457
Inactive plan members entitled to but not yet receiving benefits	0
Total plan members	3,659

Total OPEB Liability and Changes in OPEB Liability

The County's total OPEB liability of $12,479,993 was determined by an actuarial valuation as of September 30, 2023, with a September 30, 2023 measurement date. These liabilities are used for the reporting date of September 30, 2024.

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The OPEB Plan operates on a pay-as-you-go basis.

The total OPEB liability for the September 30, 2024 reporting date was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date:	September 30, 2023
Measurement Date:	September 30, 2023
Methods and Assumptions:	
Actuarial cost method	Entry Age Normal
Inflation	2.50%
Discount Rate	4.63%
Salary Increases	Salary increase rates used in the July 1, 2023 actuarial valuation of the Florida Retirement System; 3.4%-7.8%, including inflation.
Retirement Age	Retirement rates used in the July 1, 2023 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Mortality	Mortality tables used in the July 1, 2023 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.25% (0% for premiums to reflect actual increase) for 2024 followed by 6.00% for 2025 and gradually decreasing to an ultimate trend rate of 4.00%.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Administrative expenses are included in the per capita health costs.
Other information	The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2023: Discount rate changed from 4.40% to 4.63%. Per capita costs and premiums were updated based on information provided. The healthcare cost trend assumption was updated. The following benefit changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2023: Effective July 1, 2023, per Senate Bill 7024, the retirement eligibility for Special Risk members hired on or after July 1, 2011 was lowered to the earlier of: (1) age 55 with 8 years of creditable service, or (2) 25 years of creditable service regardless of age. In addition, the maximum DROP participation period was extended from 5 years to 8 years for all eligible for DROP.

The discount rate Long-Term Municipal Bond Rate was based on the Fidelity General Obligation AA index rate as of September 29, 2023. This is the rate for Fixed Income Market Yield Curve for Municipal bonds

with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's 20-year Municipal GO AA Index.

Mortality rates were based on the July 1, 2023 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted PUB-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using scale MP-2018. These are based on the result of a statewide experience study covering the period 2013 through 2018.

There were no changes in benefit terms during the year.

Changes of assumptions and other inputs reflect a change in the discount rate from 4.40% in 2023 to 4.63% in 2024.

The following table shows the Changes the County's Total OPEB liability:

	FY24 Total OPEB Liability
Balance at 9/30/2023	$ 17,600,567
Changes for the Year:	
Service Cost	619,937
Interest on Total OPEB liability	775,006
Changes of benefit terms	256,072
Difference between expected & actual experience	(2,717,978)
Changes in assumptions & other inputs	(2,840,174)
Benefit payments	(1,213,437)
Net changes	(5,120,574)
Balance at 9/30/2024	**$ 12,479,993**

The County recognized OPEB expense of $259,051 during the fiscal year. GASB Statement No. 75 states the employer contributions made after the measurement date of the net pension/OPEB liability/collective net pension/OPEB liability but before the end of the employer's or governmental nonemployer contributing entity's reporting period will be recognized as a reduction of the net pension/OPEB liability or collective net pension/OPEB liability in the subsequent fiscal period rather than in the current fiscal period.

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. At the beginning of the current measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 8.2 years, with 7.6 years for Sheriff Employees.

The following table shows the County's total OPEB expense:

	Total
Service cost	$ 619,937
Interest	775,006
Current-Period Benefit Changes	256,072
Recognition of Outflow/(Inflow) of Resources due to Liabilities	(1,391,964)
Total OPEB Expense	**$ 259,051**

Sensitivity of the total OPEB liability to changes in the discount rate is calculated using the discount rate for the plan. The following represents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower, or 1 percentage point higher than the current discount rate:

	1% decrease 3.63%	Current Discount Rate 4.63%	1% Increase 5.63%
Total OPEB liability	$ 13,654,029	$ 12,479,993	$ 11,445,882

Sensitivity of the total OPEB liability to changes in the healthcare cost rates is calculated using the assumed trend rates. The following represents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower, or 1 percentage point higher than the current healthcare cost trend rates.

	1% decrease (5.25% decreasing to 3.00%)	Current Healthcare Cost Trend Rate (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Total OPEB liability	$ 11,777,365	$ 12,479,993	$ 13,306,945

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow	Deferred Inflow	County Total Deferred Outflow (Deferred Inflow)
Differences between expected and actual experience	$ 217,515	$ 3,276,155	$ (3,058,640)
Changes in assumptions and other inputs	1,702,971	5,773,140	(4,070,169)
Estimated benefits paid after the measurement date	701,885	-	701,885
	$ 2,622,371	$ 9,049,295	$ (6,426,924)

Amounts reported as deferred outflows related to OPEB resulting from the County's benefits paid after the measurement date will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2025. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting year Ending Sept 30,	County Total Deferred Outflow (Deferred Inflow)
2025	$ (1,320,860)
2026	(1,192,479)
2027	(909,911)
2028	(929,526)
2029	(958,078)
Thereafter	(1,817,955)
TOTALS	$ (7,128,809)

NOTE 10 – NET POSITION RESTRICTED FOR OTHER PURPOSES

Net position restricted for other purposes in the governmental-wide statement of net position at September 30, 2024 are as follows:

Court-Related	$ 4,432,785
Transportation	6,423,403
Health	3,321,721
Resource Conservation	2,311,075
Records Modernization	5,447,357
	$ 21,936,341

NOTE 11 – TAX ABATEMENTS

Escambia County enters into property tax abatement agreements with local businesses under Section 196.1995, Florida Statutes, and Chapter 90, Article IV, Division 2, Sections 90-146 through 90-153, Escambia County Code of Ordinances. Escambia County is authorized to grant economic development ad valorem tax exemptions (EDATE) for new and expanding business established in the County meeting certain statutory requirements.

The County may grant an ad valorem tax exemption to eligible new businesses, or improvements to real property which additions are made to facilitate the expansion of an existing business for up to 100% of the assessed value of all improvements to real property made by or for the use of the new or expanded business and tangible personal property of such business for up to 10 years. There are no provisions for recapturing the abated taxes.

For fiscal year ended September 30, 2024, Escambia County abated property taxes totaling $3,352,786 under this program including the following tax abatement agreements that each exceeded $100,000 of the total amount abated:

- A 100% property tax abatement to a provider of financial services for business expansion, which Includes construction of office buildings, multi-level parking deck and central energy plant. The abatement amounted to $2,925,277.
- A 100% property tax abatement to a new business located in an area designated enterprise zone. The abatement amounted to $427,508.

NOTE 12 – COMMITMENTS AND CONTINGENCY

A. Litigation

The County is contingently liable with respects to lawsuits and other claims incidental to the ordinary course of operations. Claims covered by the risk management self-insurance program are reviewed and losses are accrued as required in the judgment of management. The County is a defendant in various lawsuits. Claims pending, which are reasonably possible for an unfavorable outcome, will be budgeted and appropriated from the General Fund reserves. In the opinion of management, based on the advice of legal counsel, the ultimate disposition of lawsuits and claims will not have a material adverse effect on the financial position of the county.
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B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. If expenditures are disallowed as a result of these audits, the claim for reimbursement to the grantor agency would become a liability of the County. In the opinion of management, any such adjustments would not be significant, and therefore do not have a material adverse effect on the financial position of the County.

C. Deficit Fund Equity

At September 30, 2024, the Disaster Recovery Fund, a major fund, has a deficit fund balance of $14,875,641. The deficit is due to expenditures related to damages from Hurricane Sally that have not been reimbursed by FEMA. The RESTORE Special Revenue Fund, a non-major fund, has a deficit fund balance of $4,044. The deficit is due to expenditures related to various projects to improve the physical environment that have not been reimbursed by the granting agencies. A portion of this deficit is funded by advances from the LOST Fund and will be repaid in the future from grant reimbursements. The CDBG-DR Rebuild Florida Special Revenue Fund, a non-major fund, has a deficit fund balance of $311. The deficit is due to expenditures related to various projects in disaster recovery from Hurricane Salley that have not been reimbursed by the granting agencies. The MSBU Assessment Program Special Revenue Fund, a non-major fund, has a deficit fund balance of $2,890,500. The deficit is due to expenditures related to MSBU improvements. A portion of this deficit is funded by advances from the LOST Fund and will be repaid in the future from MSBU assessments.

NOTE 13 – UNEARNED REVENUE

At the end of the current fiscal year, approximately $35 million of unearned revenue was related to advanced funding from the American Rescue Plan Act. The American Rescue Plan does not require the County to hold unspent funds in a separate bank account. The unspent money is not earned, so it is not a component of net position at the fund or government wide level. Since the terms of the grants require the funds to be expended within a set number of years and unspent funds are not considered restricted assets of the government unit, the County does not consider presentation of the unspent monies as restricted assets necessary as of September 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

Other Post Employment Benefits:

- Schedule of changes in the County's total OPEB liability and related ratios

Retirement System Benefits:

- Schedule of the County's proportionate share of the net pension liability
- Schedule of the County's contributions

Budgetary Comparison Schedules:

- General Fund- County Wide
- Disaster Recovery Fund
- Covid Escambia Fund

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Last 10 Fiscal Years*

Total OPEB liability	**2024**	**2023**	**2022**
Service cost	$ 619,937	$ 894,235	$ 820,872
Interest	775,006	468,993	467,598
Changes of benefit terms	256,072	-	-
Difference between expected & actual experience	(2,717,978)	-	(723,345)
Changes in assumptions & other inputs	(2,840,174)	(3,686,200)	2,524,873
Benefit payments	(1,213,437)	(1,194,853)	(1,106,313)
Net change in total OPEB liability	**(5,120,574)**	**(3,517,825)**	**1,983,685**
Total OPEB liability - Beginning	17,600,567	21,118,392	19,134,707
Total OPEB liability - Ending	**$ 12,479,993**	**$ 17,600,567**	**$ 21,118,392**
Covered-Employee payroll	$ 162,121,993	$ 148,390,189	$ 135,630,382
Total OPEB liability as a percentage of covered-Employee Payroll	7.70%	11.86%	15.57%

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*This Schedule is presented to illustrate the requirement to show information for 10 years. However until a full 10-year trend is compiled, governments should present information for those years which information is available. There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for OPEB.

2021	2020	2019	2018
$ 769,681	$ 935,763	$ 953,064	$ 984,332
518,387	792,241	725,595	647,293
-	-	-	-
-	(743,090)	-	-
290,584	(1,558,334)	(600,829)	(743,489)
(1,049,397)	(1,141,018)	(1,072,304)	(939,695)
529,255	**(1,714,438)**	**5,526**	**(51,559)**
18,605,452	20,319,890	20,314,364	20,365,923
$ 19,134,707	**$ 18,605,452**	**$ 20,319,890**	**$ 20,314,364**
$ 131,230,852	$ 129,546,501	$ 125,844,115	$ 116,565,931
14.58%	14.36%	16.15%	17.43%

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 Fiscal Years*

Florida Retirement System (FRS)	2024	2023	2022	2021
County's proportion of the net pension liability (asset)	0.53846240%	0.52871728%	0.50151835%	0.49859737%
County's proportion of the net pension liability (asset)	$ 208,302,580	$ 210,677,102	$ 186,605,129	$ 37,663,367
County's covered payroll	$ 113,102,529	$ 112,560,782	$ 104,262,168	$ 99,142,743
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	184.17%	187.17%	178.98%	37.99%
FRS plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%

Health Insurance Subsidy (HIS)	2024	2023	2022	2021
County's proportion of the net pension liability (asset)	0.389144732%	0.390420059%	0.376746150%	0.369123350%
County's proportion of the net pension liability (asset)	$ 58,375,512	$ 62,003,912	$ 39,903,435	$ 45,278,528
County's covered payroll	$ 155,651,182	$ 124,804,838	$ 135,671,732	$ 129,638,946
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	37.50%	49.68%	29.41%	34.93%
FRS plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%

* The amounts presented for each fiscal year were determined as of June 30.

Continued on next page

2020	2019	2018	2017	2016	2015
0.53815134%	0.54913427%	0.53661345%	0.55334444%	0.539069213%	0.491069200%
$ 233,242,720	$ 189,114,199	$ 161,630,752	$ 163,675,571	$ 136,115,399	$ 63,428,173
$ 96,531,697	$ 96,494,359	$ 91,955,109	$ 90,995,678	$ 86,066,707	$ 82,216,864
241.62%	195.98%	175.77%	179.87%	158.15%	77.15%
78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

2020	2019	2018	2017	2016	2015
0.364231506%	0.374098816%	0.368148238%	0.368148238%	0.360521192%	0.352411204%
$ 44,472,074	$ 41,857,914	$ 38,596,879	$ 39,364,108	$ 42,017,251	$ 35,940,399
$ 126,114,789	$ 123,638,645	$ 118,692,154	$ 115,857,560	$ 111,319,337	$ 100,474,785
35.26%	33.86%	32.52%	33.98%	37.74%	35.77%
3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
Last 10 Fiscal Years*

Florida Retirement System (FRS)	**2024**	**2023**	**2022**	**2021**
Contractually required contribution	$ 30,491,151	$ 25,434,702	$ 21,400,700	$ 18,994,406
Contributions in relation to the contractually required contribution	(30,491,151)	(25,434,702)	(21,400,700)	(18,994,406)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered payroll	$ 113,214,074	$ 112,366,005	$ 111,560,026	$ 99,377,199
Contributions as a percentage of covered payroll	26.93%	22.64%	19.18%	19.11%

Health Insurance Subsidy (HIS)	**2024**	**2023**	**2022**	**2021**
Contractually required contribution	$ 3,294,614	$ 2,568,252	$ 2,279,631	$ 2,169,710
Contributions in relation to the contractually required contribution	(3,294,614)	(2,568,252)	(2,279,631)	(2,169,710)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered payroll	$ 164,730,709	$ 128,412,600	$ 137,327,169	$ 130,705,422
Contributions as a percentage of covered payroll	2.00%	2.00%	1.66%	1.66%

* The amounts presented for each fiscal year were determined as of September 30.

Continued on next page

2020	2019	2018	2017	2016	2015
$ 17,880,384	$ 17,027,125	$ 15,293,052	$ 14,404,918	$ 13,146,062	$ 11,972,684
(17,880,384)	(17,027,125)	(15,293,052)	(14,404,918)	(13,146,062)	(11,972,684)
$ -	$ -	$ -	$ -	$ -	$ -
$ 96,505,283	$ 96,839,713	$ 93,514,918	$ 89,221,118	$ 87,227,854	$ 87,179,508
18.53%	17.58%	16.35%	16.15%	15.07%	13.73%

2020	2019	2018	2017	2016	2015
$ 2,098,896	$ 2,077,334	$ 1,977,604	$ 1,948,347	$ 1,847,901	$ 1,347,135
(2,098,896)	(2,077,334)	(1,977,604)	(1,948,347)	(1,847,901)	(1,347,135)
$ -	$ -	$ -	$ -	$ -	$ -
$ 126,439,518	$ 125,140,602	$ 119,132,771	$ 117,370,301	$ 103,777,681	$ 103,414,127
1.66%	1.66%	1.66%	1.66%	1.78%	1.30%

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - COUNTY WIDE
For the Year Ended September 30, 2024

	Budgeted Amounts		Variance with Original Budget- Over(Under) Final Budget	Actual Amounts	Variance with Final Budget - Over(Under) Actual Amounts
	Original	Final			
REVENUES					
Taxes	$ 191,872,695	$ 191,872,695	$ -	$ 188,195,117	$ (3,677,578)
Franchise Fees	13,371,440	13,371,440	-	14,169,955	798,515
Special Assessments	860,700	860,700	-	909,999	49,299
Intergovernmental	45,078,040	47,593,763	2,515,723	50,722,766	3,129,003
Charges for Services	14,020,181	14,172,089	151,908	14,162,049	(10,040)
Judgments and Fines	1,777,500	1,777,500	-	1,697,415	(80,085)
Investment Gain (Loss)	375,100	375,100	-	6,111,134	5,736,034
Miscellaneous	1,216,471	(798,435)	(2,014,906)	2,482,467	3,280,902
Total Revenues	268,572,127	269,224,852	652,725	278,450,902	9,226,050
EXPENDITURES					
Current:					
General Government	121,658,795	126,273,357	4,614,562	81,063,041	45,210,316
Public Safety	162,124,350	162,598,748	474,398	155,868,560	6,730,188
Physical Environment	2,220,890	3,711,232	1,490,342	2,575,748	1,135,484
Transportation	3,611,896	3,611,896	-	3,238,421	373,475
Human Services	4,544,761	14,955,714	10,410,953	4,111,887	10,843,827
Culture/Recreation	2,075,965	2,103,965	28,000	2,034,454	69,511
Court-Related	7,724,524	7,844,170	119,646	8,170,795	(326,625)
Debt Service:					
Principal Retirement	-	-	-	1,813,344	(1,813,344)
Interest and Fiscal Charges	-	-	-	99,750	(99,750)
Total Expenditures	303,961,181	321,099,082	17,137,901	258,976,000	62,123,082
Excess (Deficiency) of Revenues Over(Under) Expenditures	(35,389,054)	(51,874,230)	(16,485,176)	19,474,902	71,349,132
OTHER FINANCING SOURCES (USES)					
Transfers In	2,984,691	1,567,432	(1,417,259)	3,684,691	2,117,259
Transfers (Out)	(30,609,108)	(22,008,035)	8,601,073	(21,216,835)	791,200
Issuance of Notes/Bonds Payable	-	3,500,000	3,500,000	-	(3,500,000)
Total Other Financing Sources and (Uses)	(27,624,417)	(16,940,603)	10,683,814	(17,532,144)	(591,541)
Net Change in Fund Balance	(63,013,471)	(68,814,833)	(5,801,362)	1,942,758	70,757,591
Fund Balance - Beginning	63,013,471	68,814,833	5,801,362	73,457,596	4,642,763
Fund Balance - Ending	$ -	$ -	$ -	$ 75,400,354	$ 75,400,354

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
DISASTER RECOVERY FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Variance with Original Budget- Over(Under) Final Budget	Actual Amounts	Variance with Final Budget - Over(Under) Actual Amounts
	Original	Final			
REVENUES					
Intergovernmental	$ -	$ 52,178,582	$ 52,178,582	$ 966,859	$ (51,211,723)
Investment Gain (Loss)	-	-	-	1,118,798	1,118,798
Miscellaneous	-	-	-	647	647
Total Revenues	-	52,178,582	52,178,582	2,086,304	(50,092,278)
EXPENDITURES					
Current:					
Public Safety	-	66,401,429	66,401,429	10,575,430	55,825,999
Transportation	-	15,346,553	15,346,553	471	15,346,082
Total Expenditures	-	81,747,982	81,747,982	10,575,901	71,172,081
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	(29,569,400)	(29,569,400)	(8,489,597)	21,079,803
Net Change in Fund Balance	-	(29,569,400)	(29,569,400)	(8,489,597)	21,079,803
Fund Balance - Beginning	-	29,569,400	29,569,400	(6,386,044)	(35,955,444)
Fund Balance - Ending	$ -	$ -	$ -	$ (14,875,641)	$ (14,875,641)

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
COVID ESCAMBIA FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Variance with Original Budget- Over(Under) Final Budget	Actual Amounts	Variance with Final Budget - Over(Under) Actual Amounts
	Original	Final Budget			
REVENUES					
Intergovernmental	$ -	$ 53,377,210	$ 53,377,210	$ 17,734,616	$ (35,642,594)
Investment Gain (Loss)	-	-	-	2,971,170	2,971,170
Total Revenues	-	53,377,210	53,377,210	20,705,786	(32,671,424)
EXPENDITURES					
Current:					
Human Services	-	56,029,087	56,029,087	17,763,010	38,266,077
Total Expenditures	-	56,029,087	56,029,087	17,763,010	38,266,077
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	(2,651,877)	(2,651,877)	2,942,776	5,594,653
Net Change in Fund Balance	-	(2,651,877)	(2,651,877)	2,942,776	5,594,653
Fund Balance - Beginning	-	2,651,877	2,651,877	2,651,877	-
Fund Balance - Ending	$ -	$ -	$ -	$ 5,594,653	$ 5,594,653

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The following changes in actuarial assumptions occurred in 2024:

PENSION RELATED NOTES TO SCHEDULE:

FRS: The Mortality assumption used is the PUB-2010 base table projected generationally with Scale MP-2021. The inflation rate assumption remained at 2.40%. Payroll growth, including inflation increased to 3.5%. The long-term expected rate of return remained at 6.7%.

HIS: The municipal rate used to determine total pension liability was increased from 3.65% to 3.93%.

OPEB RELATED NOTES TO SCHEDULE:

Changes of Benefit Terms. There were no benefit changes during the year.

Changes in Assumptions . Changes in assumptions and other inputs include the change in the discount rate from 4.4% to 4.63% as of September 30, 2024. The following are the discount rates used in each period:

2024	4.63%
2023	4.40%
2022	2.19%
2021	2.41%
2020	2.75%
2019	3.83%
2018	3.50%
2017	3.10%

Healthcare Cost Trend Rates. Based on the Getzen Model, with trending starting at 6.25% (0% for premiums to reflect actual increase) for 2024 followed by 6.00% for 2025 and gradually decreasing to an ultimate trend rate of 4.00%.

ESCAMBIA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES

BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles as required by Florida Statute 129 for all governmental funds. In fiscal year 2024, the Disaster Recovery Fund and Covid Escambia Fund adopted original budget appropriations of zero. These budgets were subsequently amended.

On or before May 1 of each year, the Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, Sheriff and Tax Collector each submit to the Board of County Commissioners a tentative budget for the ensuing fiscal year.

Within fifteen days after certification of the ad valorem tax roll by the Property Appraiser, the County's Office of Management and Budget submits to the Board of County Commissioners a proposed budget for the fiscal year commencing the following October 1st. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budgets as submitted contain balanced statements of estimated revenue and proposed appropriations for each fund required to be presented by law or sound financial practice, including the general, special revenue, debt service, and capital projects funds.

The Board holds public hearings and a final budget must be prepared and adopted no later than September 30. The County's budget is legally enacted through passage of a resolution.

The appropriated budget is prepared by fund, function and department. The Office of Management and Budget is authorized to transfer budgeted amounts within departments of a fund and between departments of a fund; however, the Board of County Commissioners must approve any revisions that alter the total expenditures of any fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The Board of County Commissioners approved supplemental budget amendments during the year that increased the original budget.

All appropriations lapse at the end of each fiscal year, although the county expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent year's budget.

OTHER SUPPLEMENTARY INFORMATION

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LOCAL OPTION SALES TAX FUND
For the Year Ended September 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget - Over(Under)
REVENUES			
Taxes	$ 58,900,000	$ 69,180,748	$ 10,280,748
Intergovernmental	38,372,390	6,596,277	(31,776,113)
Charges for Services	199,500	235,778	36,278
Investment Gain (Loss)	-	7,195,054	7,195,054
Miscellaneous	565,675	574,288	8,613
Total Revenues	98,037,565	83,782,145	(14,255,420)
EXPENDITURES			
Current:			
General Government	1,376,411	-	1,376,411
Public Safety	473,458	660,432	(186,974)
Physical Environment	77,036	32,615	44,421
Transportation	1,874,085	1,540,530	333,555
Economic Environment	2,626,698	2,155,850	470,848
Human Services	866,413	189,271	677,142
Culture/Recreation	2,856,808	2,590,984	265,824
Capital Outlay	264,846,733	80,716,941	184,129,792
Total Expenditures	274,997,642	87,886,623	187,111,019
Excess (Deficiency) of Revenues Over(Under) Expenditures	(176,960,077)	(4,104,478)	172,855,599
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(7,593,099)	(7,593,099)	-
Total Other Financing Sources and (Uses)	(7,593,099)	(7,593,099)	-
Net Change in Fund Balance	(184,553,176)	(11,697,577)	172,855,599
Fund Balance - Beginning	184,553,176	178,193,111	(6,360,065)
Fund Balance - Ending	$ -	$ 166,495,534	$ 166,495,534

GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is the government's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund includes the Board of County Commissioners, Clerk of Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector:

Board of County Commissioners
This fund is the primary operating fund of Escambia County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

Clerk of the Circuit Court and Comptroller
This fund reflects the activities of the Office of the Clerk of Circuit Court. Services provided are in accordance with provisions of the Florida Statutes related primarily to the county and circuit court systems, recording operations, and various other services.

Property Appraiser
This fund reflects the operations of the Office of the Property Appraiser who provides independent appraisals of tangible and personal property for all taxing authorities within the County.

Sheriff
This fund reflects the operations of the Office of the Sheriff. Services provided are for all the law enforcement activities within the County.

Supervisor of Elections
This fund reflects the operations of the Office of the Supervisor of Elections in the performance of its duties in accordance with Florida Statutes.

Tax Collector
This fund reflects the operations of the Office of the Tax Collector who collects and remits ad valorem taxes, licenses, and other revenues, to the related taxing authorities.

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
GENERAL FUND BY CATEGORY
September 30, 2024

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
ASSETS			
Cash and Cash Equivalents	$ 58,538,157	$ 5,647,968	$ 582,084
Investments	14,179,852	-	-
Accounts Receivable	1,422,404	739	-
Accrued Interest Receivable	2,074,843	-	-
Due from Other Funds	3,163,675	-	-
Advances Receivable from Other Funds	2,000,000	-	-
Due from Other Governments	3,968,461	92,373	-
Inventories	617,238	-	-
Prepaid Items	-	-	1,305
Other Assets	4,058,853	-	-
Total Assets	$ 90,023,483	$ 5,741,080	$ 583,389
LIABILITIES			
Accounts Payable	$ 3,533,488	$ 164,424	$ 23,696
Contracts Payable-Retainage	45,166	-	-
Accrued Liabilities	4,549,514	203,791	193,618
Due to Other Funds	37,216	1,596,120	365,414
Advances Payable to Other Funds	2,800,000	-	-
Due to Other Governments	110,429	3,552,208	661
Deposits	553,773	-	-
Unearned Revenue	27,644	-	-
Other Current Liabilities	-	120,377	-
Total Liabilities	11,657,230	5,636,920	583,389
DEFERRED INFLOWS OF RESOURCES			
Leases	3,810,349	-	-
Total Deferred Inflow of Resources	3,810,349	-	-
FUND BALANCES			
Nonspendable:			
Inventories	617,238	-	-
Prepaid Items	-	-	1,305
Assigned to:			
Subsequent Year's Budget	32,553,984	104,160	-
Unassigned	41,384,682	-	(1,305)
Total Fund Balances	74,555,904	104,160	-
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 90,023,483	$ 5,741,080	$ 583,389

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Funds
$ 2,252,388	$ -	$ 2,154,462	$ -	$ 69,175,059
	-	-	-	14,179,852
-	-	-	-	1,423,143
-	-	-	-	2,074,843
832,384	-	-	(3,163,675)	832,384
-	-	-	-	2,000,000
106,020	164,141	213	-	4,331,208
740,290	-	-	-	1,357,528
-	-	-	-	1,305
-	-	-	-	4,058,853
$ 3,931,082	$ 164,141	$ 2,154,675	$ (3,163,675)	$ 99,434,175
$ 289,990	$ 129,009	$ 228,336	$ -	$ 4,368,943
-	-	-	-	45,166
2,623,172	35,132	143,156	-	7,748,383
228,571	-	1,539,008	(3,163,675)	602,654
-	-	-	-	2,800,000
49,059	-	52,997	-	3,765,354
-	-	-	-	553,773
-	-	191,178	-	218,822
-	-	-	-	120,377
3,190,792	164,141	2,154,675	(3,163,675)	20,223,472
-	-	-	-	3,810,349
-	-	-	-	3,810,349
740,290	-	-	-	1,357,528
-	-	-	-	1,305
-	-	-	-	32,658,144
-	-	-	-	41,383,377
740,290	-	-	-	75,400,354
$ 3,931,082	$ 164,141	$ 2,154,675	$ (3,163,675)	$ 99,434,175

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND BY CATEGORY
For the Year Ended September 30, 2024

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
REVENUES			
Taxes	$ 188,195,117	$ -	$ -
Franchise Fees	14,169,955	-	-
Special Assessments	909,999	-	-
Intergovernmental	49,293,371	1,429,395	-
Charges for Services	3,496,959	6,596,398	14,258
Judgments and Fines	45,265	1,652,150	-
Investment Gain (Loss)	5,803,418	307,716	-
Miscellaneous	5,697,274	255,430	3,677
Total Revenues	267,611,358	10,241,089	17,935
EXPENDITURES			
Current:			
General Government	60,224,841	5,793,498	7,238,302
Public Safety	70,876,716	-	-
Physical Environment	2,575,748	-	-
Transportation	3,238,421	-	-
Human Services	4,111,887	-	-
Culture/Recreation	2,034,454	-	-
Court-Related	-	8,170,795	-
Debt Service:			
Principal Retirement	1,083,884	-	-
Interest and Fiscal Charges	75,401	-	-
Total Expenditures	144,221,352	13,964,293	7,238,302
Excess (Deficiency) of Revenues Over(Under) Expenditures	123,390,006	(3,723,204)	(7,220,367)
OTHER FINANCING SOURCES (USES)			
Transfers In	6,819,140	4,862,829	7,585,781
Transfers (Out)	(128,520,955)	(1,139,625)	(365,414)
Total Other Financing Sources and (Uses)	(121,701,815)	3,723,204	7,220,367
Net Change in Fund Balances	1,688,191	-	-
Fund Balances - Beginning	72,867,713	104,160	-
Fund Balances - Ending	$ 74,555,904	$ 104,160	$ -

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Fund
$ -	$ -	$ -	$ -	$ 188,195,117
-	-	-	-	14,169,955
-	-	-	-	909,999
-	-	-	-	50,722,766
-	9,172	4,045,262	-	14,162,049
-	-	-	-	1,697,415
-	-	-	-	6,111,134
-	-	334,840	(3,808,754)	2,482,467
-	9,172	4,380,102	(3,808,754)	278,450,902
-	3,058,583	8,556,571	(3,808,754)	81,063,041
84,991,844	-	-	-	155,868,560
-	-	-	-	2,575,748
-	-	-	-	3,238,421
-	-	-	-	4,111,887
-	-	-	-	2,034,454
-	-	-	-	8,170,795
108,059	-	621,401	-	1,813,344
16,941	-	7,408	-	99,750
85,116,844	3,058,583	9,185,380	(3,808,754)	258,976,000
(85,116,844)	(3,049,411)	(4,805,278)	-	19,474,902
85,461,813	3,049,411	6,344,286	(110,438,569)	3,684,691
(90,402)	-	(1,539,008)	110,438,569	(21,216,835)
85,371,411	3,049,411	4,805,278	-	(17,532,144)
254,567	-	-	-	1,942,758
485,723	-	-	-	73,457,596
$ 740,290	$ -	$ -	$ -	$ 75,400,354

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended September 30, 2024

	Board Of County Commissioners		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	$ 191,872,695	$ 191,872,695	$ 188,195,117
Franchise Fees	13,371,440	13,371,440	14,169,955
Special Assessments	860,700	860,700	909,999
Intergovernmental	44,757,540	47,153,617	49,293,371
Charges for Services	3,136,796	3,288,704	3,496,959
Judgments and Fines	47,500	47,500	45,265
Investment Gain (Loss)	-	-	5,803,418
Miscellaneous	4,635,651	2,620,745	5,697,274
Total Revenues	258,682,322	259,215,401	267,611,358
EXPENDITURES			
Current:			
General Government	97,074,626	101,489,724	60,224,841
Public Safety	76,930,422	77,136,935	70,876,716
Physical Environment	2,220,890	3,711,232	2,575,748
Transportation	3,611,896	3,611,896	3,238,421
Human Services	4,544,761	14,955,714	4,111,887
Culture/Recreation	2,075,965	2,103,965	2,034,454
Court-Related	-	-	-
Debt Service:			
Principal Retirement	-	-	1,083,884
Interest and Fiscal Charges	-	-	75,401
Total Expenditures	186,458,560	203,009,466	144,221,352
Excess (Deficiency) of Revenues Over(Under) Expenditures	72,223,762	56,205,935	123,390,006
OTHER FINANCING SOURCES (USES)			
Transfers In	2,984,691	3,684,691	6,819,140
Transfers (Out)	(138,221,924)	(132,205,459)	(128,520,955)
Issuance of Notes/Bonds Payable	-	3,500,000	-
Total Other Financing Sources and (Uses)	(135,237,233)	(125,020,768)	(121,701,815)
Net Change in Fund Balances	(63,013,471)	(68,814,833)	1,688,191
Fund Balances - Beginning	63,013,471	68,814,833	72,867,713
Fund Balances - Ending	$ -	$ -	$ 74,555,904

Continued

Clerk of the Circuit Court and Comptroller			Property Appraiser		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
320,500	440,146	1,429,395	-	-	-
6,929,600	6,929,600	6,596,398	-	-	14,258
1,730,000	1,730,000	1,652,150	-	-	-
375,100	375,100	307,716	-	-	-
271,074	271,074	255,430	-	-	3,677
9,626,274	9,745,920	10,241,089	-	-	17,935
6,674,579	6,764,579	5,793,498	7,583,817	7,599,502	7,238,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,724,524	7,844,170	8,170,795	-	-	-
		-			
-	-	-	-	-	-
-	-	-	-	-	-
14,399,103	14,608,749	13,964,293	7,583,817	7,599,502	7,238,302
(4,772,829)	(4,862,829)	(3,723,204)	(7,583,817)	(7,599,502)	(7,220,367)
4,772,829	4,862,829	4,862,829	7,583,817	7,599,502	7,585,781
-	-	(1,139,625)	-	-	(365,414)
-	-	-	-	-	-
4,772,829	4,862,829	3,723,204	7,583,817	7,599,502	7,220,367
-	-	-	-	-	-
-	-	104,160	-	-	-
$ -	$ -	$ 104,160	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -Continued
GENERAL FUND
For the Year Ended September 30, 2024

	Sheriff		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	$ -	$ -	$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Gain (Loss)	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	85,193,928	85,461,813	84,991,844
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Debt Service:			
Principal Retirement		-	108,059
Interest and Fiscal Charges		-	16,941
Total Expenditures	85,193,928	85,461,813	85,116,844
Excess (Deficiency) of Revenues Over(Under) Expenditures	(85,193,928)	(85,461,813)	(85,116,844)
OTHER FINANCING SOURCES (USES)			
Transfers In	85,193,928	85,461,813	85,461,813
Transfers (Out)	-	-	(90,402)
Issuance of Notes/Bonds Payable	-	-	-
Total Other Financing Sources and (Uses)	85,193,928	85,461,813	85,371,411
Net Change in Fund Balances	-	-	254,567
Fund Balances - Beginning	-	-	485,723
Fund Balances - Ending	$ -	$ -	$ 740,290

Continued

Supervisor of Elections			Tax Collector		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	9,172	3,953,785	3,953,785	4,045,262
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	118,500	118,500	334,840
-	-	9,172	4,072,285	4,072,285	4,380,102
3,959,101	4,052,880	3,058,583	10,175,426	10,175,426	8,556,571
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	621,401
-	-	-	-	-	7,408
3,959,101	4,052,880	3,058,583	10,175,426	10,175,426	9,185,380
(3,959,101)	(4,052,880)	(3,049,411)	(6,103,141)	(6,103,141)	(4,805,278)
3,959,101	4,052,880	3,049,411	6,344,286	6,344,286	6,344,286
-	-	-	(241,145)	(241,145)	(1,539,008)
-	-	-	-	-	-
3,959,101	4,052,880	3,049,411	6,103,141	6,103,141	4,805,278
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - Continued
GENERAL FUND
For the Year Ended September 30, 2024

	Eliminations		
	Original Budget	**Final Budget**	**Actual Amounts**
REVENUES			
Taxes	$ -	$ -	$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Gain (Loss)	-	-	-
Miscellaneous	(3,808,754)	(3,808,754)	(3,808,754)
Total Revenues	(3,808,754)	(3,808,754)	(3,808,754)
EXPENDITURES			
Current:			
General Government	(3,808,754)	(3,808,754)	(3,808,754)
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	(3,808,754)	(3,808,754)	(3,808,754)
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	(107,853,961)	(110,438,569)	(110,438,569)
Transfers (Out)	107,853,961	110,438,569	110,438,569
Issuance of Notes/Bonds Payable	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balances - Beginning	-	-	-
Fund Balances - Ending	$ -	$ -	$ -

TOTAL				
Original Budget	Final Budget	Variance with Original Budget- Over(Under) Final Budget	Actual Amounts	Variance with Final Budget - Over(Under) Actual Amounts
$ 191,872,695	$ 191,872,695	$ -	$ 188,195,117	$ (3,677,578)
13,371,440	13,371,440	-	14,169,955	798,515
860,700	860,700	-	909,999	49,299
45,078,040	47,593,763	2,515,723	50,722,766	3,129,003
14,020,181	14,172,089	151,908	14,162,049	(10,040)
1,777,500	1,777,500	-	1,697,415	(80,085)
375,100	375,100	-	6,111,134	5,736,034
1,216,471	(798,435)	(2,014,906)	2,482,467	3,280,902
268,572,127	269,224,852	652,725	278,450,902	9,226,050
121,658,795	126,273,357	4,614,562	81,063,041	45,210,316
162,124,350	162,598,748	474,398	155,868,560	6,730,188
2,220,890	3,711,232	1,490,342	2,575,748	1,135,484
3,611,896	3,611,896	-	3,238,421	373,475
4,544,761	14,955,714	10,410,953	4,111,887	10,843,827
2,075,965	2,103,965	28,000	2,034,454	69,511
7,724,524	7,844,170	119,646	8,170,795	(326,625)
-	-	-	1,813,344	(1,813,344)
-	-	-	99,750	(99,750)
303,961,181	321,099,082	17,137,901	258,976,000	62,123,082
(35,389,054)	(51,874,230)	(16,485,176)	19,474,902	71,349,132
2,984,691	1,567,432	(1,417,259)	3,684,691	2,117,259
(30,609,108)	(22,008,035)	8,601,073	(21,216,835)	791,200
-	3,500,000	3,500,000	-	(3,500,000)
(27,624,417)	(16,940,603)	10,683,814	(17,532,144)	(591,541)
(63,013,471)	(68,814,833)	(5,801,362)	1,942,758	70,757,591
63,013,471	68,814,833	5,801,362	73,457,596	4,642,763
$ -	$ -	$ -	$ 75,400,354	$ 75,400,354

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The County has the following Special Revenue Funds:

Escambia County Restricted Fund
Created to account for monies donated to the County for a specific purpose.

Economic Development Fund
Created pursuant to the Economic Development Incentive Program Ordinance to account for revenues associated with land sales at the various County commerce parks and other economic development related revenues. Expenditures will be used to promote economic development initiatives in Escambia County.

Code Enforcement Fund
Created to account for the enforcement of ordinances and statutes to enhance the quality of life for and protect citizens from environmentally unsafe conditions.

Mass Transit Fund
Created to account for the operations and maintenance of the Escambia County Area Transit System. The 1 to 5 Cents Local Option Fuel Tax (4 cents levied) is used to fund public transportation operations and maintenance pursuant to Sections 203 and 336, Florida Statutes. Funding is also by Federal Transit Administration operating grants, FTA apportioned Coronavirus Aid, Relief and Economic Security (CARES) act grants, user fees and reimbursements for non-transit activities. The Mass Transit Fund was a fund of the County until 2018, when Ordinance No. 2018-8 established the Escambia County Area Transit Authority. However, subsequent to the fiscal year ended 2019, the Board of County Commissioners adopted Ordinance 2019-28, repealing the ordinance establishing the Transit Authority.

M and A State Revenue Fund
Created to account for the cost of mosquito and other arthropod control. Financing is provided by State matching funds on a dollar for dollar basis.

Local Provider Plan Fund
Created to account for monies collected for Non-Ad Valorem special assessments on hospitals established by Ordinance 2021-20 and section 1(f). Article VIII of the Constitution of the State of Florida and Chapter 125 Florida Statutes. Funding raised by the County assessment will support through intergovernmental transfers (IGTs) will support additional funding for Medicaid payments to hospitals.

Tourist Promotion Fund
Created to account for revenues restricted for promotion, development and advertisement of Escambia County tourism. Financing is provided by a tourist development tax levied under Chapter 125.0104 Florida Statutes.

Other Grant Projects Fund
Created to account for financing provided from various State and Federal grants.

Detention/Jail Commissary Fund
Created to account for the cost of the inmate commissary and the inmate welfare fund; operated in the detention facility pursuant to Section 951.23, Florida Statutes. The fiscal management of the commissary is audited in conjunction with the audit of the County.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

Library Fund
Created to account for the revenue and expenditures associated with administrative and operational functions of the West Florida Library System. A countywide Library MSTU assessment is imposed for the purpose of funding library services.

Misdemeanor Probation Fund
Created to account for the cost of supervision of the misdemeanor program. Financing is provided by a fee charged to a person on parole pursuant to Section 945.31, Florida Statutes.

Article V Fund
Created to account for revenues and costs for court related fees, charges, costs, fines and other monetary penalties.

Development Review Fund
Created to account for fees generated by the review of all development plans within the County and support of the Development Review Committee, the Planning Board, the Board of Adjustments, the Rezoning Hearing Examiner and the Board of County Commissioners.

Perdido Key Beach Mouse Fund
Created to account for the Perdido Key Beach Mouse Special Assessment revenue established by Ordinance 2006-1 and 2006-2 and by interlocal agreement with the US Fish and Wildlife Service and the Florida Fish and Wildlife Commission. This revenue will be utilized for the mitigation process for impacts to the Perdido Key Beach Mouse habitat.

RESTORE Fund
Created in accordance with the Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act; Subtitle F of Public Law 112-141); to account for revenues and expenditures for programs, projects and activities that restore and protect the environment and economy of the Gulf Coast Region.

State Housing Initiative Partnership Fund (SHIP)
Created to account for the revenues and expenditures of the SHIP program, authorized pursuant to Section 420.907-420.9079, Florida Statutes. State revenue sharing proceeds received by the County for the SHIP program are used to create partnerships that produce and preserve affordable homeownership and multifamily housing.

Law Enforcement Trust Fund
Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Opioid Abatement Fund
Created to account for revenues and expenditures from The Opioid Abatement Funds, provided by the State of Florida. These funds will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatments.

SPECIAL REVENUE FUNDS - Continued

Escambia County Affordable Housing Fund
Created to account for funding to assist with delivery of affordable housing assistance and support for low income families in Escambia County and the City of Pensacola, primarily in conjunction with the Escambia Consortium Home Program. The fund also provides a source for payment of up-front costs while awaiting reimbursement from the HOME program letter of credit.

CDBG-DR Rebuild Florida Fund
Created to account for Federal Block Grant revenues and the expenditures. The Grant program provides financial support primarily for low and moderate-income families in the County who have been impacted by Hurricane Sally in need of fair housing repair and replacement.

CDBG HUD Entitlement Fund
Created to account for Federal HUD Block Grant revenues and the expenditures. The HUD funded Community Block Grant program provides financial support primarily for low and moderate-income families in the County.

Handicapped Parking Fines Fund
Created to account for monies collected under Chapter 316, Florida Statutes, also known as the State Uniform Traffic Control, which authorizes counties to regulate the parking of vehicles and to enforce regulations relating to disabled persons parking.

Family Mediation Fund
Created to account for monies provided through a private grant and authorized under Chapters 44.102 and 44.108, Florida Statutes. These funds were used to assure each minor child frequent and continuing contact with both parents after separation or dissolved marriages and to encourage parents to share the rights and responsibilities of child rearing.

Fire Protection Fund
Created to account for monies assessed by the Board of County Commissioners to property owners in unincorporated areas of Escambia County to provide for fire protection.

Emergency 911 Operations Fund
Created in accordance with the provisions of the Florida Emergency Telephone Act (Sections 365.171 and 365.172, Florida Statutes) to account for the Enhanced 911 (E911) fees imposed and collected from local telephone exchange customers and subscribers of wireless telephone services. 911 service directs 911 calls to the appropriate public safety answering point and provides for automatic number and location identification. The E911 Board may adjust the allocation percentages or adjust the amount of the fee, or both, if necessary, to ensure full cost recovery or prevent over recovery of costs incurred in the provision of E911. Expenditures are restricted to the establishment and maintenance of an enhanced emergency telephone number 911 system or enhanced 911 service.

HUD-CDBG Housing Rehabilitation Loan Fund
Created to account for funding to provide assistance for low/moderate income families within the unincorporated county through the rehabilitation of several substandard homes.

HUD Home Fund
Created to account for the HUD Housing Assistance revenues and expenditures. This grant provides for the rehabilitation of severely substandard homes.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

Community Redevelopment Agency Fund (CRA)
Established to account for the revenues and expenditures of the redevelopment areas established within the County. The CRA Fund is a blended component unit of Escambia County. Pursuant to Florida Statutes Section 163 Part III, the Community Redevelopment Act of 1969 authorized government to use tax increment financing as a means for community redevelopment.

Bob Sikes Toll Facilities Fund
Established by County Ordinance No. 93-23 which authorizes the collection of bridge tolls for uses of the Bob Sikes Toll Bridge by passage seekers. The Board of County Commissioners establish toll rates for the Bob Sikes Bridge in order to pay for the proper maintenance, administration, debt service of the bridge, and other expenses for parks and recreation on Santa Rosa Island as approved by the Board of County Commissioners. In addition to cash tolls, annual permits (transponder sales) may be purchased for access to the Bridge.

Transportation Trust Fund
Created pursuant to the provisions of Section 129.02 Florida Statutes, to account for transportation related revenues and expenditures. The primary revenue source is fuel taxes which are the Seventh-cent/1 cent County, Ninth-cent, Local Option fuel tax, and Constitutional fuel tax. Fuel tax revenues are used to fund transportation expenditures allowable pursuant to Sections 206 and Section 366, Florida Statutes.

MSBU Assessment Program Fund
Created to account for monies collected for Municipal Service Benefit Units (MSBU) pursuant to County Ordinance No. 94-24 and Chapter 125, Florida Statutes

Master Drainage Basin Fund
Created to account for monies to provide drainage within specific districts.

Clerk Programs
This fund reflects the activities of the Office of the Clerk of the Circuit Court and Comptroller Trust Funds. Services provided are in accordance with provisions of the Florida Statutes Chapter 28.24 for records modernization.

Sheriff Programs
This fund reflects the activities of the Escambia County Sheriff's Office; primarily to account for the collection and expenditures of US Treasury and US Justice forfeiture sharing programs, and for revenues and disbursements of various Federal and State Grants.

Supervisor Programs
This fund reflects the activities of the Escambia Supervisor of Elections Office; primarily to account for the revenues and disbursements of various Federal and State Grants.

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report resources of legally mandated and financial resources that are being accumulated for principal and interest maturing in the future. The County has the following Debt Service Fund:

Debt Service Fund

Created to account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital outlay. Capital Project funds exclude capital-related outflows financed by Proprietary Fund or for assets held in trust for individuals, private organizations, or other governments. The County has the following Capital Projects Funds:

Non-LOST Capital Projects Fund

Created to account for capital projects funded through grant dollars or any source other than local option sales tax.

Series 2017 Project Fund

Created pursuant to Resolution 2017-70 to account for the proceeds of the Sales Tax Revenue Bonds, Series 2017 which was issued June 22, 2017. This fund accounts for the expenditures associated with the acquisition, planning, design and construction of a new 1,500 rated bed correctional facility. The new correctional facility became operational in fiscal year 2021.

FTA Capital Projects Fund

Created to account for revenue received from the United States Department of Transportation and cost associated with federal transportation assistance. The Federal Transit Administration (FTA) provides capital assistance for mass transit projects including mass transit fixed route and ADA paratransit services for citizens through urban areas of Escambia County. FTA funding is provided by Grants, State matching funds, and Escambia County Area Transit matching funds.

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 110,904,572	$ 726,851	$ 445,235	$ 112,076,658
Investments	23,612,676	176,070	107,853	23,896,599
Accounts Receivable	938,553	-	-	938,553
Due from Other Funds	254,907	-	-	254,907
Due from Other Governments	9,729,937	-	137,383	9,867,320
Inventories	706,155	-	-	706,155
Assets Held for Investment	315,072	-	-	315,072
Total Assets	$ 146,461,872	$ 902,921	$ 690,471	$ 148,055,264
LIABILITIES				
Accounts Payable	$ 7,474,921	$ -	$ 14,950	$ 7,489,871
Contracts Payable-Retainage	195,230	-	-	195,230
Accrued Liabilities	1,773,003	-	-	1,773,003
Due to Other Funds	123,034	-	-	123,034
Advances Payable to Other Funds	8,002,407	-	-	8,002,407
Due to Other Governments	277,688	-	132,407	410,095
Deposits	330,421	-	-	330,421
Unearned Revenue	455,692	-	-	455,692
Total Liabilities	18,632,396	-	147,357	18,779,753
FUND BALANCES (deficits)				
Nonspendable				
Inventories	706,155	-	-	706,155
Restricted for				
Court Related Functions	4,432,785	-	-	4,432,785
Community Services	316,765	-	-	316,765
Debt Service	-	902,921	-	902,921
Economic & Community Development	13,715,135	-	-	13,715,135
Fire & Rescue	7,497,487	-	-	7,497,487
Health Services	3,321,721	-	-	3,321,721
Inmate Welfare	10,793,005	-	-	10,793,005
Jail Facility	-	-	165,388	165,388
Law Enforcement	418,321	-	-	418,321
Library	7,771,456	-	-	7,771,456
Mass Transit System	4,631,523	-	365,752	4,997,275
Parks & Recreation	-	-	11,974	11,974
Public Safety	3,716,488	-	-	3,716,488
Public Records Modernization	5,447,357	-	-	5,447,357
Resource Conservation	2,311,075	-	-	2,311,075
Housing Assistance	12,448,026	-	-	12,448,026
Tourism	29,352,674	-	-	29,352,674
Transportation & Drainage Improvements	1,085,725	-	-	1,085,725
Committed to:				
Community Services	3,507,285	-	-	3,507,285
Infrastructure Maintenance	7,786,209	-	-	7,786,209
Public Safety	3,424,692	-	-	3,424,692
Transportation Maintenance	8,040,447	-	-	8,040,447
Unassigned:	(2,894,855)	-	-	(2,894,855)
Total Fund Balances	127,829,476	902,921	543,114	129,275,511
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 146,461,872	$ 902,921	$ 690,471	$ 148,055,264

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$ 53,169,427	$ -	$ -	$ 53,169,427
Permits and Fees	593,622	-	-	593,622
Franchise Fees	2,300,597	-	-	2,300,597
Special Assessments	55,452,530	-	-	55,452,530
Intergovernmental	39,620,368	-	579,996	40,200,364
Charges for Services	12,178,288	-	-	12,178,288
Judgments and Fines	1,735,630	-	-	1,735,630
Investment Gain (Loss)	6,847,712	287,720	28,137	7,163,569
Miscellaneous	5,111,118	-	-	5,111,118
Total Revenues	177,009,292	287,720	608,133	177,905,145
EXPENDITURES				
Current:				
General Government	45,687,317	-	-	45,687,317
Public Safety	39,186,651	-	-	39,186,651
Physical Environment	10,027,428	-	-	10,027,428
Transportation	39,936,847	-	172,417	40,109,264
Economic Environment	22,476,771	-	-	22,476,771
Human Services	818,663	-	-	818,663
Culture/Recreation	9,422,373	-	-	9,422,373
Court-Related	6,310,515	-	-	6,310,515
Debt Service:				
Principal Retirement	401,040	6,230,000	-	6,631,040
Interest and Fiscal Charges	159,524	5,578,724	-	5,738,248
Capital Outlay	-	-	407,581	407,581
Total Expenditures	174,427,129	11,808,724	579,998	186,815,851
Excess (Deficiency) of Revenues Over(Under) Expenditures	2,582,163	(11,521,004)	28,135	(8,910,706)
OTHER FINANCING SOURCES (USES)				
Transfers In	18,856,675	11,808,759	-	30,665,434
Transfers (Out)	(8,257,475)	-	-	(8,257,475)
Total Other Financing Sources and (Uses)	10,599,200	11,808,759	-	22,407,959
Net Change in Fund Balances	13,181,363	287,755	28,135	13,497,253
Fund Balances - Beginning	114,648,113	615,166	514,979	115,778,258
Fund Balances - Ending	$ 127,829,476	$ 902,921	$ 543,114	$ 129,275,511


ESCAMBIA COUNTY
FLORIDA

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2024

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund	Local Provider Plan Fund
ASSETS						
Cash and Cash Equivalents	$ 2,799,195	$ 424,338	$ 2,479,533	$ 3,049,054	$ 120,556	$ 2,828,432
Investments	678,066	102,790	600,633	738,034	29,203	685,149
Accounts Receivable	975	-	325,343	133,042	-	-
Due from Other Funds	23,578	-	87,399	-	-	-
Due from Other Governments	60,000	-	-	1,406,112	-	-
Inventories	-	-	-	275,394	-	-
Assets Held for Investment	-	-	-	-	-	-
Total Assets	$ 3,561,814	$ 527,128	$ 3,492,908	$ 5,601,636	$ 149,759	$ 3,513,581
LIABILITIES						
Accounts Payable	$ 21,586	$ -	$ 25,577	$ 441,109	$ 588	$ -
Contracts Payable-Retainage	-	-	-	-	-	-
Accrued Liabilities	7,817	-	42,592	250,800	-	-
Due to Other Funds	-	-	-	-	-	-
Advances Payable to Other Funds	-	-	-	-	-	-
Due to Other Governments	23,751	-	47	2,810	-	-
Deposits	1,375	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	54,529	-	68,216	694,719	588	-
FUND BALANCES						
Nonspendable:						
Inventories	-	-	-	275,394	-	-
Restricted for:						
Court Related Functions	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
Economic & Community Development	-	527,128	-	-	-	-
Fire & Rescue	-	-	-	-	-	-
Health Services	-	-	-	-	149,171	-
Inmate Welfare	-	-	-	-	-	3,513,581
Law Enforcement	-	-	-	-	-	-
Library	-	-	-	-	-	-
Mass Transit System	-	-	-	4,631,523	-	-
Public Safety	-	-	-	-	-	-
Public Records Modernization	-	-	-	-	-	-
Resource Conservation	-	-	-	-	-	-
Housing Assistance	-	-	-	-	-	-
Tourism	-	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-	-
Committed to:						
Community Services	3,507,285	-	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-	-
Public Safety	-	-	3,424,692	-	-	-
Transportation Maintenance	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	3,507,285	527,128	3,424,692	4,906,917	149,171	3,513,581
Total Liabilities and Fund Balances	$ 3,561,814	$ 527,128	$ 3,492,908	$ 5,601,636	$ 149,759	$ 3,513,581

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
$ 26,994,540	$ 292,438	$ 5,682,682	$ 6,452,669	$ 464,321	$ 3,345,888	$ 1,677,643
6,539,056	70,839	1,376,552	1,561,995	112,476	810,495	406,386
44	-	321,808	54,311	-	333	-
173	3,318	-	-	-	138,592	-
-	1,665,867	-	-	49	269,954	-
-	-	180,358	-	-	-	-
-	-	-	-	-	-	-
$ 33,533,813	$ 2,032,462	$ 7,561,400	$ 8,068,975	$ 576,846	$ 4,565,262	$ 2,084,029
$ 4,174,028	$ 141,058	$ 60,112	$ 133,841	$ 7,680	$ 132,543	$ 60,156
3,093	-	-	-	-	-	-
4,018	7,012	32,589	156,513	40,977	42,180	19,308
-	-	-	-	-	94,638	-
-	-	-	-	-	-	-
-	13,127	8,917	7,165	206	77,363	-
-	-	-	-	1,060	327,986	-
-	176,497	-	-	-	-	-
4,181,139	337,694	101,618	297,519	49,923	674,710	79,464
-	-	180,358	-	-	-	-
-	438,105	-	-	-	3,890,552	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,279,424	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,771,456	-	-	-
-	-	-	-	-	-	-
-	1,185,000	-	-	526,923	-	2,004,565
-	-	-	-	-	-	-
-	70,450	-	-	-	-	-
-	-	-	-	-	-	-
29,352,674	-	-	-	-	-	-
-	1,213	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
29,352,674	1,694,768	7,459,782	7,771,456	526,923	3,890,552	2,004,565
$ 33,533,813	$ 2,032,462	$ 7,561,400	$ 8,068,975	$ 576,846	$ 4,565,262	$ 2,084,029

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2024

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund	Opioid Abatement Fund
ASSETS					
Cash and Cash Equivalents	$ 1,811,778	$ 129,165	$ 7,828,302	$ 356,982	$ 2,561,562
Investments	438,878	31,288	-	86,474	620,503
Accounts Receivable	-	-	7,480	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	3,824,065	-	3,261	-
Inventories	-	-	-	-	-
Assets Held for Investment	-	-	-	-	-
Total Assets	$ 2,250,656	$ 3,984,518	$ 7,835,782	$ 446,717	$ 3,182,065
LIABILITIES					
Accounts Payable	$ 5,907	$ 515,220	$ 212,328	$ -	$ -
Contracts Payable-Retainage	-	168,857	-	-	-
Accrued Liabilities	4,124	4,485	6,987	-	9,515
Due to Other Funds	-	-	-	28,396	-
Advances Payable to Other Funds	-	3,300,000	-	-	-
Due to Other Governments	-	-	5,243	-	-
Deposits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	10,031	3,988,562	224,558	28,396	9,515
FUND BALANCES					
Nonspendable:					
Inventories	-	-	-	-	-
Restricted for:					
Court Related Functions	-	-	-	-	-
Community Services	-	-	-	-	-
Economic & Community Development	-	-	-	-	-
Fire & Rescue	-	-	-	-	-
Health Services	-	-	-	-	3,172,550
Inmate Welfare	-	-	-	-	-
Law Enforcement	-	-	-	418,321	-
Library	-	-	-	-	-
Mass Transit System	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Records Modernization	-	-	-	-	-
Resource Conservation	2,240,625	-	-	-	-
Housing Assistance	-	-	7,611,224	-	-
Tourism	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-
Committed to:					
Community Services	-	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation Maintenance	-	-	-	-	-
Unassigned	-	(4,044)	-	-	-
Total Fund Balances	2,240,625	(4,044)	7,611,224	418,321	3,172,550
Total Liabilities and Fund Balances	$ 2,250,656	$ 3,984,518	$ 7,835,782	$ 446,717	$ 3,182,065

Continued

Escambia County Affordable Housing Fund	CDBG-DR Rebuild Florida Fund	CDBG - HUD Entitlement Fund	Handicapped Parking Fines Fund	Family Mediation Fund	Fire Protection Fund	Emergency 911 Operations Fund
$ 2,008,739	$ -	$ 721,708	$ 254,235	$ 83,823	$ 5,285,416	$ 1,176,705
486,589	-	174,824	61,585	20,305	1,280,320	285,041
-	-	-	-	-	-	-
-	-	-	1,001	-	846	-
300	-	9,877	-	-	9,220	398,213
-	-	-	-	-	14,100	-
-	-	-	-	-	-	-
$ 2,495,628	$ -	$ 906,409	$ 316,821	$ 104,128	$ 6,589,902	$ 1,859,959
$ 6,197		$ 18,448	$ -	$ -	$ 178,616	$ 19,288
-	-		-	-	-	-
-	-	11,568	-	-	716,872	-
-	-	-	-	-	-	-
-	311	-	-	-	-	-
70		-	56	-	4,540	18,958
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,267	311	30,016	56	-	900,028	38,246
-	-	-	-	-	14,100	-
-	-	-	-	104,128	-	-
-	-	-	316,765	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	5,675,774	1,821,713
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,489,361	-	876,393	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(311)	-	-	-	-	-
2,489,361	(311)	876,393	316,765	104,128	5,689,874	1,821,713
$ 2,495,628	$ -	$ 906,409	$ 316,821	$ 104,128	$ 6,589,902	$ 1,859,959

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2024

	HUD-CDBG Housing Rehabilitation Loan Fund	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund	Transportation Trust Fund
ASSETS					
Cash and Cash Equivalents	$ 22,005	$ 1,255,787	$ 10,503,587	$ 6,240,618	$ 6,293,931
Investments	5,330	304,197	2,544,349	1,511,704	1,524,601
Accounts Receivable	-	-	-	85,441	9,776
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	443,341	-	1,376,923
Inventories	-	-	-	-	236,303
Assets Held for Investment	-	-	-	-	-
Total Assets	$ 27,335	$ 1,559,984	$ 13,491,277	$ 7,837,763	$ 9,441,534
LIABILITIES					
Accounts Payable	$ -	$ 113,337	$ 285,160	$ 42,691	$ 761,192
Contracts Payable-Retainage	-	-	1,996	-	21,284
Accrued Liabilities	-	1,080	15,701	3,972	380,126
Due to Other Funds	-	-	-	-	-
Advances Payable to Other Funds	-	-	-	-	-
Due to Other Governments	-	1,854	413	4,891	2,182
Deposits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	116,271	303,270	51,554	1,164,784
FUND BALANCES					
Nonspendable:					
Inventories	-	-	-	-	236,303
Restricted for:					
Court Related Functions	-	-	-	-	-
Community Services	-	-	-	-	-
Economic & Community Development	-	-	13,188,007	-	-
Fire & Rescue	-	-	-	-	-
Health Services	-	-	-	-	-
Inmate Welfare	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Library	-	-	-	-	-
Mass Transit System	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Records Modernization	-	-	-	-	-
Resource Conservation	-	-	-	-	-
Housing Assistance	27,335	1,443,713	-	-	-
Tourism	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-
Committed to:					
Community Services	-	-	-	-	-
Infrastructure Maintenance	-	-	-	7,786,209	-
Public Safety	-	-	-	-	-
Transportation Maintenance	-	-	-	-	8,040,447
Unassigned	-	-	-	-	-
Total Fund Balances	27,335	1,443,713	13,188,007	7,786,209	8,276,750
Total Liabilities and Fund Balances	$ 27,335	$ 1,559,984	$ 13,491,277	$ 7,837,763	$ 9,441,534

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
$ 1,273,826	$ 893,536	$ 5,361,442	$ 230,136	$ -	$ 110,904,572
308,567	216,447	-	-	-	23,612,676
-	-	-	-	-	938,553
-		-	-	-	254,907
-	-	107,676	155,079	-	9,729,937
-	-	-	-	-	706,155
315,072	-	-	-	-	315,072
$ 1,897,465	$ 1,109,983	$ 5,469,118	$ 385,215	$ -	$ 146,461,872
$ 85,794	$ 25,471	$ 6,994	$ -	$ -	7,474,921
-	-	-	-	-	195,230
-	-	14,767	-	-	1,773,003
	-	-	-	-	123,034
4,702,096	-	-	-	-	8,002,407
75	-	-	106,020	-	277,688
	-	-	-	-	330,421
-	-	-	279,195	-	455,692
4,787,965	25,471	21,761	385,215	-	18,632,396
	-	-	-	-	706,155
	-	-	-	-	4,432,785
	-	-	-	-	316,765
	-	-	-	-	13,715,135
	-	-	-	-	7,497,487
	-	-	-	-	3,321,721
	-	-	-	-	10,793,005
	-	-	-	-	418,321
	-	-	-	-	7,771,456
	-	-	-	-	4,631,523
	-	-	-	-	3,716,488
	-	5,447,357	-	-	5,447,357
	-	-	-	-	2,311,075
	-	-	-	-	12,448,026
	-	-	-	-	29,352,674
	-	1,084,512	-	-	1,085,725
	-	-	-	-	3,507,285
	-	-	-	-	7,786,209
	-	-	-	-	3,424,692
	-	-	-	-	8,040,447
	(2,890,500)	-	-	-	(2,894,855)
	(2,890,500)	1,084,512	5,447,357	-	-	127,829,476
$ 1,897,465	$ 1,109,983	$ 5,469,118	$ 385,215	$ -	$ 146,461,872

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund	Local Provider Plan Fund
REVENUES						
Taxes	$ -	$ -	$ -	$ 5,118,414	$ -	$ -
Permits and Fees	-	-	-	-	-	-
Franchise Fees	-	-	2,300,597	-	-	-
Special Assessments	-	-	-	-	-	34,877,018
Intergovernmental	139,400	-	-	9,204,744	37,749	-
Charges for Services	496,841	-	-	981,019	-	-
Judgments and Fines	-	-	1,126,723	-	-	-
Investment Gain (Loss)	185,593	29,116	178,891	108,398	7,241	422,778
Miscellaneous	112,633	-	225	36,319	-	-
Total Revenues	934,467	29,116	3,606,436	15,448,894	44,990	35,299,796
EXPENDITURES						
Current:						
General Government	26,198	-	-	-	-	39,601,782
Public Safety	304,780	-	2,948,043	-	-	-
Physical Environment	244,356	-	-	-	-	-
Transportation	-	-	-	14,356,581	-	-
Economic Environment	-	-	-	-	-	-
Human Services	24,034	-	-	-	17,977	-
Culture/Recreation	15,159	-	-	-	-	-
Court-Related	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	614,527	-	2,948,043	14,356,581	17,977	39,601,782
Excess (Deficiency) of Revenues Over(Under) Expenditures	319,940	29,116	658,393	1,092,313	27,013	(4,301,986)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers (Out)	-	-	(550,000)	-	-	-
Total Other Financing Sources and (Uses)	-	-	(550,000)	-	-	-
Net Change in Fund Balances	319,940	29,116	108,393	1,092,313	27,013	(4,301,986)
Fund Balances - Beginning	3,187,345	498,012	3,316,299	3,814,604	122,158	7,815,567
Fund Balances - Ending	$ 3,507,285	$ 527,128	$ 3,424,692	$ 4,906,917	$ 149,171	$ 3,513,581

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
$ 22,014,490	$ -	$ -	$ 9,706,058	$ -	$ -	$ -
-	269,484	-	-	-	-	323,687
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,009,830	-	95,796	-	1,094,555	-
-	11,256	2,504,164	34,669	709,098	2,007,187	683,009
-	50	-	41,642	10,200	-	-
1,565,031	25,250	414,744	472,119	50,544	236,661	113,203
30	17,188	621	98,328	-	28,064	-
23,579,551	2,333,058	2,919,529	10,448,612	769,842	3,366,467	1,119,899
-	-	-	-	-	-	935,067
-	1,522,238	3,088,718	-	1,624,963	49,030	-
171,539	303,887	-	-	-	-	-
-	-	-	-	-	-	-
16,246,238	262,843	-	-	-	-	-
-	-	-	-	-	-	-
-	339,578	-	8,087,267	-	-	-
-	2,555	-	-	-	5,170,712	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,417,777	2,431,101	3,088,718	8,087,267	1,624,963	5,219,742	935,067
7,161,774	(98,043)	(169,189)	2,361,345	(855,121)	(1,853,275)	184,832
-	-	-	-	400,000	2,431,337	-
(4,877,373)	-	-	-	-	(380,000)	(150,000)
(4,877,373)	-	-	-	400,000	2,051,337	(150,000)
2,284,401	(98,043)	(169,189)	2,361,345	(455,121)	198,062	34,832
27,068,273	1,792,811	7,628,971	5,410,111	982,044	3,692,490	1,969,733
$ 29,352,674	$ 1,694,768	$ 7,459,782	$ 7,771,456	$ 526,923	$ 3,890,552	$ 2,004,565

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund	Opioid Abatement Fund
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Permits and Fees	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Special Assessments	628,472	-	-	-	-
Intergovernmental	-	9,904,435	2,748,596	-	507,924
Charges for Services	-	-	-	-	-
Judgments and Fines	-	-	-	407,211	-
Investment Gain (Loss)	108,173	-	261,046	18,773	181,424
Miscellaneous	-	-	300,980	-	1,546,005
Total Revenues	736,645	9,904,435	3,310,622	425,984	2,235,353
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	359,444	491,616
Physical Environment	158,110	9,149,521	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	3,379,630	-	-
Human Services	-	-	-	-	768,015
Culture/Recreation	-	980,369	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	158,110	10,129,890	3,379,630	359,444	1,259,631
Excess (Deficiency) of Revenues Over(Under) Expenditures	578,535	(225,455)	(69,008)	66,540	975,722
OTHER FINANCING SOURCES (USES)					
Transfers In	-	126,350	-	-	-
Transfers (Out)	-	-	-	-	-
Total Other Financing Sources and (Uses)	-	126,350	-	-	-
Net Change in Fund Balances	578,535	(99,105)	(69,008)	66,540	975,722
Fund Balances - Beginning	1,662,090	95,061	7,680,232	351,781	2,196,828
Fund Balances - Ending	$ 2,240,625	$ (4,044)	$ 7,611,224	$ 418,321	$ 3,172,550

Continued

Escambia County Affordable Housing Fund	CDBG-DR Rebuild Florida Fund	CDBG - HUD Entitlement Fund	Handicapped Parking Fines Fund	Family Mediation Fund	Fire Protection Fund	Emergency 911 Operations Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	18,127,572	-
-	-	1,703,954	-	-	36,305	1,663,904
-	-	-	11,017	-	206,000	-
-	-	-	-	-	-	-
137,469	-	45,572	17,226	5,764	447,775	69,824
146,116	-	163,883	-	-	487,332	-
283,585	-	1,913,409	28,243	5,764	19,304,984	1,733,728
-	74	-	-	-	-	-
-	-	-	-	-	26,146,158	819,601
-	15	-	-	-	-	-
-	222	-	-	-	-	-
148,126	-	1,567,824	-	-	-	-
-	-	-	8,637	-	-	-
-	-	-	-	-	-	-
-	-	-	-	756	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
148,126	311	1,567,824	8,637	756	26,146,158	819,601
135,459	(311)	345,585	19,606	5,008	(6,841,174)	914,127
-	-	-	-	-	10,359,704	-
-	-	(35,000)	-	-	(286,380)	(658,222)
-	-	(35,000)	-	-	10,073,324	(658,222)
135,459	(311)	310,585	19,606	5,008	3,232,150	255,905
2,353,902	-	565,808	297,159	99,120	2,457,724	1,565,808
$ 2,489,361	$ (311)	$ 876,393	$ 316,765	$ 104,128	$ 5,689,874	$ 1,821,713

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024

	HUD-CDBG Housing Rehabilitation Loan Fund	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund	Transportation Trust Fund
REVENUES					
Taxes	$ -	$ -	$ 6,720,193	$ -	$ 9,610,272
Permits and Fees	-	-	-	-	451
Franchise Fees	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	752,796	443,341	-	6,683,604
Charges for Services	-	-	-	3,141,016	683,103
Judgments and Fines	-	-	-	-	-
Investment Gain (Loss)	1,510	79,918	727,848	386,247	362,638
Miscellaneous	-	137,603	-	16,735	2,018,992
Total Revenues	1,510	970,317	7,891,382	3,543,998	19,359,060
EXPENDITURES					
Current:					
General Government	-	-	4,074,836	1,030,308	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	23,562,146
Economic Environment	-	872,110	-	-	-
Human Services	-	-	-	-	-
Culture/Recreation	-	-	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	872,110	4,074,836	1,030,308	23,562,146
Excess (Deficiency) of Revenues Over(Under) Expenditures	1,510	98,207	3,816,546	2,513,690	(4,203,086)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	35,000	-	5,504,284
Transfers (Out)	-	-	-	(1,320,500)	-
Total Other Financing Sources and (Uses)	-	-	35,000	(1,320,500)	5,504,284
Net Change in Fund Balances	1,510	98,207	3,851,546	1,193,190	1,301,198
Fund Balances - Beginning	25,825	1,345,506	9,336,461	6,593,019	6,975,552
Fund Balances - Ending	$ 27,335	$ 1,443,713	$ 13,188,007	$ 7,786,209	$ 8,276,750

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ 53,169,427
-	-	-	-	-	593,622
-	-	-	-	-	2,300,597
1,680,415	139,053	-	-	-	55,452,530
-	-	472,127	2,102,256	19,052	39,620,368
-	-	709,909	-	-	12,178,288
-	-	-	149,804	-	1,735,630
118,825	68,111	-	-	-	6,847,712
-	-	64	-	-	5,111,118
1,799,240	207,164	1,182,100	2,252,060	19,052	177,009,292
-	-	-	-	19,052	45,687,317
-	-	-	1,832,060	-	39,186,651
-	-	-	-	-	10,027,428
1,496,531	521,367	-	-	-	39,936,847
-	-	-	-	-	22,476,771
-	-	-	-	-	818,663
-	-	-	-	-	9,422,373
-	-	1,136,492	-	-	6,310,515
-	-	-	401,040	-	401,040
140,564	-	-	18,960	-	159,524
1,637,095	521,367	1,136,492	2,252,060	19,052	174,427,129
162,145	(314,203)	45,608	-	-	2,582,163
-	-	-	-	-	18,856,675
-	-	-	-	-	(8,257,475)
-	-	-	-	-	10,599,200
162,145	(314,203)	45,608	-	-	13,181,363
(3,052,645)	1,398,715	5,401,749	-	-	114,648,113
$ (2,890,500)	$ 1,084,512	$ 5,447,357	$ -	$ -	$ 127,829,476

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY RESTRICTED FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 141,930	$ 139,400	$ (2,530)
Charges for Services	359,467	496,841	137,374
Investment Gain (Loss)	-	185,593	185,593
Miscellaneous	80,795	112,633	31,838
Total Revenues	582,192	934,467	352,275
EXPENDITURES			
Current:			
General Government	260,145	26,198	233,947
Public Safety	537,881	304,780	233,101
Physical Environment	2,340,857	244,356	2,096,501
Transportation	20,661	-	20,661
Human Services	101,807	24,034	77,773
Culture and Recreation	535,262	15,159	520,103
Total Expenditures	3,796,613	614,527	3,182,086
Excess (Deficiency) of Revenues Over(Under) Expenditures	(3,214,421)	319,940	3,534,361
Net Change in Fund Balance	(3,214,421)	319,940	3,534,361
Fund Balance - Beginning	3,214,421	3,187,345	(27,076)
Fund Balance - Ending	$ -	$ 3,507,285	$ 3,507,285

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 29,116	$ 29,116
Total Revenues	-	29,116	29,116
EXPENDITURES			
Current:			
Economic Environment	498,012	-	498,012
Total Expenditures	498,012	-	498,012
Excess (Deficiency) of Revenues Over(Under) Expenditures	(498,012)	29,116	527,128
Net Change in Fund Balance	(498,012)	29,116	527,128
Fund Balance - Beginning	498,012	498,012	-
Fund Balance - Ending	$ -	$ 527,128	$ 527,128

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CODE ENFORCEMENT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Franchise Fees	$ 1,947,500	$ 2,300,597	$ 353,097
Judgments and Fines	404,772	1,126,723	721,951
Investment Gain (Loss)	-	178,891	178,891
Miscellaneous	-	225	225
Total Revenues	2,352,272	3,606,436	1,254,164
EXPENDITURES			
Current:			
Public Safety	5,118,571	2,948,043	2,170,528
Human Services	-	-	-
Total Expenditures	5,118,571	2,948,043	2,170,528
Excess (Deficiency) of Revenues Over(Under) Expenditures	(2,766,299)	658,393	3,424,692
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(550,000)	(550,000)	-
Total Other Financing Sources and (Uses)	(550,000)	(550,000)	-
Net Change in Fund Balance	(3,316,299)	108,393	3,424,692
Fund Balance - Beginning	3,316,299	3,316,299	-
Fund Balance - Ending	$ -	$ 3,424,692	$ 3,424,692

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASS TRANSIT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Taxes	$ 4,655,000	$ 5,118,414	$ 463,414
Intergovernmental	10,638,723	9,204,744	(1,433,979)
Charges for Service	871,340	981,019	109,679
Investment Gain (Loss)	-	108,398	108,398
Miscellaneous	28,533	36,319	7,786
Total Revenues	16,193,596	15,448,894	(744,702)
EXPENDITURES			
Current:			
Transportation	20,008,200	14,356,581	5,651,619
Total Expenditures	20,008,200	14,356,581	5,651,619
Excess (Deficiency) of Revenues Over(Under) Expenditures	(3,814,604)	1,092,313	4,906,917
Net Change in Fund Balance	(3,814,604)	1,092,313	4,906,917
Fund Balance - Beginning	3,814,604	3,814,604	-
Fund Balance - Ending	$ -	$ 4,906,917	$ 4,906,917

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
M & A STATE REVENUE FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 37,748	$ 37,749	$ 1
Investment Gain (Loss)	-	7,241	7,241
Total Revenues	37,748	44,990	7,242
EXPENDITURES			
Current:			
Human Services	159,906	17,977	141,929
Total Expenditures	159,906	17,977	141,929
Excess (Deficiency) of Revenues Over(Under) Expenditures	(122,158)	27,013	149,171
Net Change in Fund Balance	(122,158)	27,013	149,171
Fund Balance - Beginning	122,158	122,158	-
Fund Balance - Ending	$ -	$ 149,171	$ 149,171

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE

LOCAL PROVIDER PLAN

For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Special Assessments	$ 34,877,018	$ 34,877,018	$ -
Investment Gain (Loss)	-	422,778	422,778
Total Revenues	34,877,018	35,299,796	422,778
EXPENDITURES			
Current:			
General Government	42,692,585	39,601,782	3,090,803
Total Expenditures	42,692,585	39,601,782	3,090,803
Excess (Deficiency) of Revenues Over(Under) Expenditures	(7,815,567)	(4,301,986)	3,513,581
Net Change in Fund Balance	(7,815,567)	(4,301,986)	3,513,581
Fund Balance - Beginning	7,815,567	7,815,567	-
Fund Balance - Ending	$ -	$ 3,513,581	$ 3,513,581

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TOURIST PROMOTION FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Taxes	$ 19,000,000	$ 22,014,490	$ 3,014,490
Investment Gain (Loss)	-	1,565,031	1,565,031
Miscellaneous	-	30	30
Total Revenues	19,000,000	23,579,551	4,579,551
EXPENDITURES			
Current:			
Physical Environment	375,895	171,539	204,356
Economic Environment	40,960,674	16,246,238	24,714,436
Total Expenditures	41,336,569	16,417,777	24,918,792
Excess (Deficiency) of Revenues Over(Under) Expenditures	(22,336,569)	7,161,774	29,498,343
OTHER FINANCING SOURCES (USES)			
Transfer In	180,934	-	(180,934)
Transfers (Out)	(4,877,373)	(4,877,373)	-
Total Other Financing Sources and (Uses)	(4,696,439)	(4,877,373)	(180,934)
Net Change in Fund Balance	(27,033,008)	2,284,401	29,317,409
Fund Balance - Beginning	27,033,008	27,068,273	35,265
Fund Balance - Ending	$ -	$ 29,352,674	$ 29,352,674

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
OTHER GRANT PROJECTS FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Permits and Fees	$ 342,043	$ 269,484	$ (72,559)
Intergovernmental	15,739,576	2,009,830	(13,729,746)
Charges for Services	18,702	11,256	(7,446)
Judgments and Fines	-	50	50
Investment Gain (Loss)	-	25,250	25,250
Miscellaneous	289,990	17,188	(272,802)
Total Revenues	16,390,311	2,333,058	(14,057,253)
EXPENDITURES			
Current:			
Public Safety	10,704,505	1,522,238	9,182,267
Physical Environment	4,825,773	303,887	4,521,886
Economic Environment	262,844	262,843	1
Culture and Recreation	562,487	339,578	222,909
Court-Related	34,702	2,555	32,147
Total Expenditures	16,390,311	2,431,101	13,959,210
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	(98,043)	(98,043)
Net Change in Fund Balance	-	(98,043)	(98,043)
Fund Balance - Beginning	-	1,792,811	1,792,811
Fund Balance - Ending	$ -	$ 1,694,768	$ 1,694,768

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DETENTION/JAIL COMMISSARY FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Charges for Services	$ 1,757,500	$ 2,504,164	$ 746,664
Investment Gain (Loss)	-	414,744	414,744
Miscellaneous	-	621	621
Total Revenues	1,757,500	2,919,529	1,162,029
EXPENDITURES			
Current:			
Public Safety	9,386,471	3,088,718	6,297,753
Total Expenditures	9,386,471	3,088,718	6,297,753
Excess (Deficiency) of Revenues Over(Under) Expenditures	(7,628,971)	(169,189)	7,459,782
Net Change in Fund Balance	(7,628,971)	(169,189)	7,459,782
Fund Balance - Beginning	7,628,971	7,628,971	-
Fund Balance - Ending	$ -	$ 7,459,782	$ 7,459,782

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LIBRARY FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Taxes	$ 9,562,933	$ 9,706,058	$ 143,125
Intergovernmental	82,000	95,796	13,796
Charges for Services	21,850	34,669	12,819
Judgments and Fines	26,600	41,642	15,042
Investment Gain (Loss)	-	472,119	472,119
Miscellaneous	95,816	98,328	2,512
Total Revenues	9,789,199	10,448,612	659,413
EXPENDITURES			
Current:			
Culture and Recreation	15,165,040	8,087,267	7,077,773
Total Expenditures	15,165,040	8,087,267	7,077,773
Excess (Deficiency) of Revenues Over(Under) Expenditures	(5,375,841)	2,361,345	7,737,186
Net Change in Fund Balance	(5,375,841)	2,361,345	7,737,186
Fund Balance - Beginning	5,375,841	5,410,111	34,270
Fund Balance - Ending	$ -	$ 7,771,456	$ 7,771,456

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MISDEMEANOR PROBATION FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Charges for Services	$ 748,125	$ 709,098	$ (39,027)
Judgements and Fines	8,550	10,200	1,650
Investment Gain (Loss)	-	50,544	50,544
Miscellaneous Revenue	22,800	-	(22,800)
Total Revenues	779,475	769,842	(9,633)
EXPENDITURES			
Current:			
Public Safety	2,161,519	1,624,963	536,556
Total Expenditures	2,161,519	1,624,963	536,556
Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,382,044)	(855,121)	526,923
OTHER FINANCING SOURCES (USES)			
Transfers In	400,000	400,000	-
Total Other Financing Sources and (Uses)	400,000	400,000	-
Net Change in Fund Balance	(982,044)	(455,121)	526,923
Fund Balance - Beginning	982,044	982,044	-
Fund Balance - Ending	$ -	$ 526,923	$ 526,923

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ARTICLE V FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 1,304,632	$ 1,094,555	$ (210,077)
Charges for Services	1,505,758	2,007,187	501,429
Investment Gain (Loss)	-	236,661	236,661
Miscellaneous	-	28,064	28,064
Total Revenues	2,810,390	3,366,467	556,077
EXPENDITURES			
Current:			
Public Safety	553,995	49,030	504,965
Court-Related	9,062,918	5,170,712	3,892,206
Total Expenditures	9,616,913	5,219,742	4,397,171
Excess (Deficiency) of Revenues Over(Under) Expenditures	(6,806,523)	(1,853,275)	4,953,248
OTHER FINANCING SOURCES (USES)			
Transfers In	2,431,337	2,431,337	-
Transfers (Out)	(380,000)	(380,000)	-
Total Other Financing Sources and (Uses)	2,051,337	2,051,337	-
Net Change in Fund Balance	(4,755,186)	198,062	4,953,248
Fund Balance - Beginning	4,755,186	3,692,490	(1,062,696)
Fund Balance - Ending	$ -	$ 3,890,552	$ 3,890,552

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEVELOPMENT REVIEW FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Permits and Fees	$ 315,400	$ 323,687	$ 8,287
Charges for Services	579,500	683,009	103,509
Investment Gain (Loss)	-	113,203	113,203
Total Revenues	894,900	1,119,899	224,999
EXPENDITURES			
Current:			
General Government	2,714,633	935,067	1,779,566
Total Expenditures	2,714,633	935,067	1,779,566
Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,819,733)	184,832	2,004,565
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(150,000)	(150,000)	-
Total Other Financing Sources and (Uses)	(150,000)	(150,000)	-
Net Change in Fund Balance	(1,969,733)	34,832	2,004,565
Fund Balance - Beginning	1,969,733	1,969,733	-
Fund Balance - Ending	$ -	$ 2,004,565	$ 2,004,565

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
PERDIDO KEY BEACH MOUSE FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Special Assessments	$ 123,500	$ 628,472	$ 504,972
Investment Gain (Loss)	-	108,173	108,173
Total Revenues	123,500	736,645	613,145
EXPENDITURES			
Current:			
Physical Environment	1,785,590	158,110	1,627,480
Total Expenditures	1,785,590	158,110	1,627,480
Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,662,090)	578,535	2,240,625
Net Change in Fund Balance	(1,662,090)	578,535	2,240,625
Fund Balance - Beginning	1,662,090	1,662,090	-
Fund Balance - Ending	$ -	$ 2,240,625	$ 2,240,625

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
RESTORE FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 51,585,602	$ 9,904,435	$ (41,681,167)
Total Revenues	51,585,602	9,904,435	(41,681,167)
EXPENDITURES			
Current:			
Physical Environment	48,741,010	9,149,521	39,591,489
Culture/Recreation	3,131,877	980,369	2,151,508
Total Expenditures	51,872,887	10,129,890	41,742,997
Excess (Deficiency) of Revenues Over(Under) Expenditures	(287,285)	(225,455)	61,830
OTHER FINANCING SOURCES (USES)			
Transfers In	126,350	126,350	-
Total Other Financing Sources and (Uses)	126,350	126,350	-
Net Change in Fund Balance	(160,935)	(99,105)	61,830
Fund Balance - Beginning	160,935	95,061	(65,874)
Fund Balance - Ending	$ -	$ (4,044)	$ (4,044)

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
STATE HOUSING INITIATIVE PARTNERSHIP FUND (SHIP)
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 8,855,266	$ 2,748,596	$ (6,106,670)
Investment Gain (Loss)	-	261,046	261,046
Miscellaneous	1,565,923	300,980	(1,264,943)
Total Revenues	10,421,189	3,310,622	(7,110,567)
EXPENDITURES			
Current:			
Economic Environment	10,421,189	3,379,630	7,041,559
Total Expenditures	10,421,189	3,379,630	7,041,559
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	(69,008)	(69,008)
Net Change in Fund Balance	-	(69,008)	(69,008)
Fund Balance - Beginning	-	7,680,232	7,680,232
Fund Balance - Ending	$ -	$ 7,611,224	$ 7,611,224

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LAW ENFORCEMENT TRUST FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Judgments and Fines	$ 7,663	$ 407,211	$ 399,548
Investment Gain (Loss)	-	18,773	18,773
Total Revenues	7,663	425,984	418,321
EXPENDITURES			
Current:			
Public Safety	359,444	359,444	-
Total Expenditures	359,444	359,444	-
Excess (Deficiency) of Revenues Over(Under) Expenditures	(351,781)	66,540	418,321
Net Change in Fund Balance	(351,781)	66,540	418,321
Fund Balance - Beginning	351,781	351,781	-
Fund Balance - Ending	$ -	$ 418,321	$ 418,321

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
OPIOID ABATEMENT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 719,425	$ 507,924	$ (211,501)
Investment Gain (Loss)	-	181,424	181,424
Miscellaneous	1,659,679	1,546,005	(113,674)
Total Revenues	2,379,104	2,235,353	(143,751)
EXPENDITURES			
Current:			
Public Safety	492,247	491,616	631
Human Services	4,083,685	768,015	3,315,670
Total Expenditures	4,575,932	1,259,631	3,316,301
Excess (Deficiency) of Revenues Over(Under) Expenditures	(2,196,828)	975,722	3,172,550
Net Change in Fund Balance	(2,196,828)	975,722	3,172,550
Fund Balance - Beginning	2,196,828	2,196,828	-
Fund Balance - Ending	$ -	$ 3,172,550	$ 3,172,550

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY AFFORDABLE HOUSING FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 137,469	$ 137,469
Miscellaneous	82,100	146,116	64,016
Total Revenues	82,100	283,585	201,485
EXPENDITURES			
Current:			
Economic Environment	2,436,002	148,126	2,287,876
Total Expenditures	2,436,002	148,126	2,287,876
Excess (Deficiency) of Revenues Over(Under) Expenditures	(2,353,902)	135,459	2,489,361
Net Change in Fund Balance	(2,353,902)	135,459	2,489,361
Fund Balance - Beginning	2,353,902	2,353,902	-
Fund Balance - Ending	$ -	$ 2,489,361	$ 2,489,361

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CDBG-DR REBUILD FLORIDA FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 82,994,020	$ -	$ (82,994,020)
Total Revenues	82,994,020	-	(82,994,020)
EXPENDITURES			
Current:			
General Government	9,000,000	74	8,999,926
Public Safety	10,015,000	-	10,015,000
Physical Environment	3,170,115	15	3,170,100
Transportation	60,808,905	222	60,808,683
Total Expenditures	82,994,020	311	82,993,709
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	(311)	(311)
Net Change in Fund Balance	-	(311)	(311)
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ (311)	$ (311)

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CDBG - HUD ENTITLEMENT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 8,281,270	$ 1,703,954	$ (6,577,316)
Investment Gain (Loss)	-	45,572	45,572
Miscellaneous	352,664	163,883	(188,781)
Total Revenues	8,633,934	1,913,409	(6,720,525)
EXPENDITURES			
Current:			
Economic Environment	8,598,934	1,567,824	7,031,110
Total Expenditures	8,598,934	1,567,824	7,031,110
Excess (Deficiency) of Revenues Over(Under) Expenditures	35,000	345,585	310,585
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(35,000)	(35,000)	-
Total Other Financing Sources and (Uses)	(35,000)	(35,000)	-
Net Change in Fund Balance	-	310,585	310,585
Fund Balance - Beginning	-	565,808	565,808
Fund Balance - Ending	$ -	$ 876,393	$ 876,393

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HANDICAPPED PARKING FINES FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Charges for Services	$ 6,650	$ 11,017	$ 4,367
Investment Gain (Loss)	-	17,226	17,226
Total Revenues	6,650	28,243	21,593
EXPENDITURES			
Current:			
Public Safety	95,784	-	95,784
Human Services	208,025	8,637	199,388
Total Expenditures	303,809	8,637	295,172
Excess (Deficiency) of Revenues Over(Under) Expenditures	(297,159)	19,606	316,765
Net Change in Fund Balance	(297,159)	19,606	316,765
Fund Balance - Beginning	297,159	297,159	-
Fund Balance - Ending	$ -	$ 316,765	$ 316,765

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FAMILY MEDIATION FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 5,764	$ 5,764
Total Revenues	-	5,764	5,764
EXPENDITURES			
Current:			
Court-Related	99,120	756	98,364
Total Expenditures	99,120	756	98,364
Excess (Deficiency) of Revenues Over(Under) Expenditures	(99,120)	5,008	104,128
Net Change in Fund Balance	(99,120)	5,008	104,128
Fund Balance - Beginning	99,120	99,120	-
Fund Balance - Ending	$ -	$ 104,128	$ 104,128

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE PROTECTION FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Special Assessments	$ 17,750,750	$ 18,127,572	$ 376,822
Intergovernmental	-	36,305	36,305
Charges for Services	195,700	206,000	10,300
Investment Gain (Loss)	-	447,775	447,775
Miscellaneous	475	487,332	486,857
Total Revenues	17,946,925	19,304,984	1,358,059
EXPENDITURES			
Current:			
Public Safety	30,477,973	26,146,158	4,331,815
Total Expenditures	30,477,973	26,146,158	4,331,815
Excess (Deficiency) of Revenues Over(Under) Expenditures	(12,531,048)	(6,841,174)	5,689,874
OTHER FINANCING SOURCES (USES)			
Transfers In	10,359,704	10,359,704	-
Transfers (Out)	(286,380)	(286,380)	-
Total Other Financing Sources and (Uses)	10,073,324	10,073,324	-
Net Change in Fund Balance	(2,457,724)	3,232,150	5,689,874
Fund Balance - Beginning	2,457,724	2,457,724	-
Fund Balance - Ending	$ -	$ 5,689,874	$ 5,689,874

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
EMERGENCY 911 OPERATIONS FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 1,396,500	$ 1,663,904	$ 267,404
Investment Gain (Loss)	-	69,824	69,824
Total Revenues	1,396,500	1,733,728	337,228
EXPENDITURES			
Current:			
Public Safety	2,304,086	819,601	1,484,485
Total Expenditures	2,304,086	819,601	1,484,485
Excess (Deficiency) of Revenues Over(Under) Expenditures	(907,586)	914,127	1,821,713
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(658,222)	(658,222)	-
Total Other Financing Sources and (Uses)	(658,222)	(658,222)	-
Net Change in Fund Balance	(1,565,808)	255,905	1,821,713
Fund Balance - Beginning	1,565,808	1,565,808	-
Fund Balance - Ending	$ -	$ 1,821,713	$ 1,821,713

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD-CDBG HOUSING REHABILITATION LOAN FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 1,510	$ 1,510
Total Revenues	-	1,510	1,510
EXPENDITURES			
Current:			
Economic Environment	25,825	-	25,825
Total Expenditures	25,825	-	25,825
Excess (Deficiency) of Revenues Over(Under) Expenditures	(25,825)	1,510	27,335
Net Change in Fund Balance	(25,825)	1,510	27,335
Fund Balance - Beginning	25,825	25,825	-
Fund Balance - Ending	$ -	$ 27,335	$ 27,335

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD HOME FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 12,130,581	$ 752,796	$ (11,377,785)
Investment Gain (Loss)	-	79,918	79,918
Miscellaneous	777,941	137,603	(640,338)
Total Revenues	12,908,522	970,317	(11,938,205)
EXPENDITURES			
Current:			
Economic Environment	12,908,522	872,110	12,036,412
Total Expenditures	12,908,522	872,110	12,036,412
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	98,207	98,207
Net Change in Fund Balance	-	98,207	98,207
Fund Balance - Beginning	-	1,345,506	1,345,506
Fund Balance - Ending	$ -	$ 1,443,713	$ 1,443,713

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COMMUNITY REDEVELOPMENT AGENCY FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Taxes	$ 6,720,193	$ 6,720,193	$ -
Intergovernmental	-	443,341	443,341
Investment Gain (Loss)	-	727,848	727,848
Total Revenues	6,720,193	7,891,382	1,171,189
EXPENDITURES			
Current:			
General Government	16,091,654	4,074,836	12,016,818
Total Expenditures	16,091,654	4,074,836	12,016,818
Excess (Deficiency) of Revenues Over(Under) Expenditures	(9,371,461)	3,816,546	13,188,007
OTHER FINANCING SOURCES (USES)			
Transfers In	35,000	35,000	-
Total Other Financing Sources and (Uses)	35,000	35,000	-
Net Change in Fund Balance	(9,336,461)	3,851,546	13,188,007
Fund Balance - Beginning	9,336,461	9,336,461	-
Fund Balance - Ending	$ -	$ 13,188,007	$ 13,188,007

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
BOB SIKES TOLL FACILITIES FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Charges for Services	$ 2,244,375	$ 3,141,016	$ 896,641
Investment Gain (Loss)	-	386,247	386,247
Miscellaneous	-	16,735	16,735
Total Revenues	2,244,375	3,543,998	1,299,623
EXPENDITURES			
Current:			
General Government	7,516,894	1,030,308	6,486,586
Total Expenditures	7,516,894	1,030,308	6,486,586
Excess (Deficiency) of Revenues Over(Under) Expenditures	(5,272,519)	2,513,690	7,786,209
OTHER FINANCING SOURCES			
Transfers (Out)	(1,320,500)	(1,320,500)	-
Total Other Financing Sources	(1,320,500)	(1,320,500)	-
Net Change in Fund Balance	(6,593,019)	1,193,190	7,786,209
Fund Balance - Beginning	6,593,019	6,593,019	-
Fund Balance - Ending	$ -	$ 7,786,209	$ 7,786,209

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION TRUST FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Taxes	$ 8,763,750	$ 9,610,272	$ 846,522
Permits and Fees	-	451	451
Intergovernmental	5,872,363	6,683,604	811,241
Charges for Services	470,345	683,103	212,758
Investment Gain (Loss)	-	362,638	362,638
Miscellaneous	1,655,787	2,018,992	363,205
Total Revenues	16,762,245	19,359,060	2,596,815
EXPENDITURES			
Current:			
Transportation	29,011,673	23,562,146	5,449,527
Total Expenditures	29,011,673	23,562,146	5,449,527
Excess (Deficiency) of Revenues Over(Under) Expenditures	(12,249,428)	(4,203,086)	8,046,342
OTHER FINANCING SOURCES			
Transfers In	5,504,284	5,504,284	-
Total Other Financing Sources	5,504,284	5,504,284	-
Net Change in Fund Balance	(6,745,144)	1,301,198	8,046,342
Fund Balance - Beginning	6,745,144	6,975,552	230,408
Fund Balance - Ending	$ -	$ 8,276,750	$ 8,276,750

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MSBU ASSESSMENT PROGRAM FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Special Assessments	$ 1,485,091	$ 1,680,415	$ 195,324
Investment Gain (Loss)	-	118,825	118,825
Total Revenues	1,485,091	1,799,240	314,149
EXPENDITURES			
Current:			
Transportation	3,767,881	1,496,531	2,271,350
Debt Service			
Principal Retirement	20,716	-	20,716
Interest and Fiscal Charges	153,778	140,564	13,214
Total Expenditures	3,942,375	1,637,095	2,305,280
Excess (Deficiency) of Revenues Over(Under) Expenditures	(2,457,284)	162,145	2,619,429
Net Change in Fund Balance	(2,457,284)	162,145	2,619,429
Fund Balance - Beginning	2,457,284	(3,052,645)	(5,509,929)
Fund Balance - Ending	$ -	$ (2,890,500)	$ (2,890,500)

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASTER DRAINAGE BASIN FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Special Assessments	$ 158,271	$ 139,053	$ (19,218)
Investment Gain (Loss)	-	68,111	68,111
Total Revenues	158,271	207,164	48,893
EXPENDITURES			
Current:			
Transportation	1,556,986	521,367	1,035,619
Total Expenditures	1,556,986	521,367	1,035,619
Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,398,715)	(314,203)	1,084,512
Net Change in Fund Balance	(1,398,715)	(314,203)	1,084,512
Fund Balance - Beginning	1,398,715	1,398,715	-
Fund Balance - Ending	$ -	$ 1,084,512	$ 1,084,512

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CLERK PROGRAMS
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 465,000	$ 472,127	$ 7,127
Charges for Services	950,000	709,909	(240,091)
Miscellaneous	-	64	64
Total Revenues	1,415,000	1,182,100	(232,900)
EXPENDITURES			
Current:			
Court-Related	1,415,000	1,136,492	278,508
Total Expenditures	1,415,000	1,136,492	278,508
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	45,608	45,608
Net Change in Fund Balance	-	45,608	45,608
Fund Balance - Beginning	-	5,401,749	5,401,749
Fund Balance - Ending	$ -	$ 5,447,357	$ 5,447,357

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SHERIFF PROGRAMS
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 2,882,199	$ 2,102,256	$ (779,943)
Judgments and Fines	-	149,804	149,804
Total Revenues	2,882,199	2,252,060	(630,139)
EXPENDITURES			
Current:			
Public Safety	2,882,199	1,832,060	1,050,139
Debt Service:			-
Principal Retirement	-	401,040	(401,040)
Interest and Fiscal Charges	-	18,960	(18,960)
Total Expenditures	2,882,199	2,252,060	630,139
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Issuance of Leases/SBITAs	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
			-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SUPERVISOR OF ELECTIONS PROGRAMS
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 35,779	$ 19,052	$ (16,727)
Total Revenues	35,779	19,052	(16,727)
EXPENDITURES			
Current:			
General Government	35,779	19,052	16,727
Total Expenditures	35,779	19,052	16,727
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ 16,000	$ 287,720	$ 271,720
Total Revenues	16,000	287,720	271,720
EXPENDITURES			
Current:			
Debt Service			
Principal Retirement	6,230,000	6,230,000	-
Interest and Fiscal Charges	5,594,759	5,578,724	16,035
Total Expenditures	11,824,759	11,808,724	16,035
Excess (Deficiency) of Revenues Over(Under) Expenditures	(11,808,759)	(11,521,004)	287,755
OTHER FINANCING SOURCES (USES)			
Transfers In	11,808,759	11,808,759	-
Total Other Financing Sources and (Uses)	11,808,759	11,808,759	-
Net Change in Fund Balance	-	287,755	287,755
Fund Balance - Beginning	-	615,166	615,166
Fund Balance - Ending	$ -	$ 902,921	$ 902,921

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
September 30, 2024

	Non-LOST Capital Project	Series 2017 Capital Project	FTA Capital Projects Fund	Nonmajor Capital Projects Funds
ASSETS				
Cash and Cash Equivalents	$ 9,639	$ 133,137	$ 302,459	$ 445,235
Restricted Assets Available for Investments	2,335	32,251	73,267	107,853
Due from Other Governments	-	-	137,383	137,383
Total Assets	11,974	165,388	513,109	690,471
LIABILITIES				
Accounts Payable	-	-	14,950	14,950
Due to Other Governments	-	-	132,407	132,407
Total Liabilities	-	-	147,357	147,357
FUND BALANCES				
Restricted for:				
Jail Facility	-	165,388		165,388
Mass Transit Capital	-	-	365,752	365,752
Parks and Recreation	11,974	-	-	11,974
Total Fund Balances	11,974	165,388	365,752	543,114
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 11,974	$ 165,388	$ 513,109	$ 690,471

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended September 30, 2024

	Non-LOST Capital Projects	Series 2017 Capital Project	FTA Capital Projects Fund	Total Nonmajor Capital Projects Funds
REVENUES				
Intergovernmental	$ 81,930	$ -	$ 498,066	$ 579,996
Investment Gain (Loss)	301	9,204	18,632	28,137
Total Revenues	82,231	9,204	516,698	608,133
EXPENDITURES				
Current:				
Transportation	-	-	172,417	172,417
Capital Outlay	81,930	-	325,651	407,581
Total Expenditures	81,930	-	498,068	579,998
Excess (Deficiency) of Revenues Over(Under) Expenditures	301	9,204	18,630	28,135
Net Change in Fund Balances	301	9,204	18,630	28,135
Fund Balances - Beginning	11,673	156,184	347,122	514,979
Fund Balances - Ending	$ 11,974	$ 165,388	$ 365,752	$ 543,114

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
NON-LOST CAPITAL PROJECTS
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	$ 81,930	$ 81,930	$ -
Investment Gain (Loss)	-	301	301
Total Revenues	81,930	82,231	301
EXPENDITURES			
Current:			
Transportation	102,305	-	102,305
Capital Outlay	81,930	81,930	-
Total Expenditures	184,235	81,930	102,305
Excess (Deficiency) of Revenues Over(Under) Expenditures	(102,305)	301	102,606
Net Change in Fund Balance	(102,305)	301	102,606
Fund Balance - Beginning	102,305	11,673	(90,632)
Fund Balance - Ending	$ -	$ 11,974	$ 11,974

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SERIES 2017 CAPITAL PROJECT FUND
For the Year Ended September 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget - Over(Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 9,204	$ 9,204
Total Revenues	-	9,204	9,204
EXPENDITURES			
Capital Outlay	11	-	11
Total Expenditures	11	-	11
Excess (Deficiency) of Revenues Over(Under) Expenditures	(11)	9,204	9,215
Net Change in Fund Balance	(11)	9,204	9,215
Fund Balance - Beginning	11	156,184	156,173
Fund Balance - Ending	$ -	$ 165,388	$ 165,388

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FTA CAPITAL PROJECT FUND
For the Year Ended September 30, 2024

	Budget	Actual Amounts	Variance with Budget - Over(Under)
REVENUES			
Intergovernmental	6,796,803	$ 498,066	$ (6,298,737)
Investment Gain (Loss)	-	18,632	18,632
Total Revenues	6,796,803	516,698	(6,280,105)
EXPENDITURES			
Current:			
Transportation	342,195	172,417	169,778
Capital Outlay	6,454,608	325,651	6,128,957
Total Expenditures	6,796,803	498,068	6,298,735
Excess (Deficiency) of Revenues Over(Under) Expenditures	-	18,630	18,630
Net Change in Fund Balance	-	18,630	18,630
Fund Balance - Beginning	-	347,122	347,122
Fund Balance - Ending	$ -	$ 365,752	$ 365,752

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Proprietary funds are used to account for Business-Type activities. The focus is on the determination of operating income, changes in net position (or cost recovery), financial position and cash flows.

Inspection Fund
Used to account for building inspection services provided to the residents of Escambia County.

Bay Center Fund
Used to account for the operation, maintenance and improvements of the Pensacola Bay Center.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
September 30, 2024

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 11,349,143	$ 7,054,847	$ 18,403,990
Investments	2,748,980	860,029	3,609,009
Accounts Receivable, Net of Allowance for Uncollectable Accounts	276	355,553	355,829
Inventories	-	91,050	91,050
Prepaid Items & Assets Held By Others	-	75,019	75,019
Total Current Assets	14,098,399	8,436,498	22,534,897
Noncurrent Assets:			
Capital Assets:			
Buildings	-	27,133,827	27,133,827
Improvements Other than Buildings	-	3,094,463	3,094,463
Machinery, Equipment and Vehicles	1,219,246	1,693,725	2,912,971
Less: Accumulated Depreciation	(397,027)	(30,616,078)	(31,013,105)
Total Capital Assets (Net)	822,219	1,305,937	2,128,156
Total Noncurrent Assets	822,219	1,305,937	2,128,156
Total Assets	14,920,618	9,742,435	24,663,053
DEFERRED OUTFLOW OF RESOURCES			
Pension Cost and Subsequent Contributions	621,878	-	621,878
OPEB Cost and Subsequent Contributions	7,675	-	7,675
Total deferred outflow of resources	629,553	-	629,553

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION - Continued
NONMAJOR PROPRIETARY FUNDS
September 30, 2024

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Totals
LIABILITIES			
Current Liabilities:			
Accounts Payable	26,116	931,589	957,705
Accrued Liabilities	107,769	18,438	126,207
Compensated Absences Payable	60,043	-	60,043
Due to Other Governments	142	-	142
Deposits	42,382	-	42,382
Other Current liabilities	-	1,686,242	1,686,242
Total Current Liabilities	236,452	2,636,269	2,872,721
Noncurrent Liabilities:			
Compensated Absences Payable	540,390	-	540,390
Other Post Employment Benefits	92,143	-	92,143
Net Pension Liability Proportionate Share	2,004,371	-	2,004,371
Total Noncurrent Liabilities	2,636,904	-	2,636,904
Total Liabilities	2,873,356	2,636,269	5,509,625
DEFERRED INFLOW OF RESOURCES			
Unamortized Pension Costs	264,174	-	264,174
Unamortized OPEB Costs	98,058	-	98,058
Total deferred inflow of resources	362,232	-	362,232
NET POSITION			
Net Investment in Capital Assets	822,219	1,305,937	2,128,156
Unrestricted	11,492,364	5,800,229	17,292,593
Total Net Position	$ 12,314,583	$ 7,106,166	$ 19,420,749

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Operating Revenues:			
Charges for Services	$ 4,770,212	$ 7,471,534	$ 12,241,746
Miscellaneous Revenues	108,552	9,017	117,569
Total Operating Revenues	4,878,764	7,480,551	12,359,315
Operating Expenses:			
Personal Services	3,746,578		3,746,578
Contracted Services	183,180	8,408,566	8,591,746
Supplies and Materials	10,523	-	10,523
Repairs and Maintenance	51,543	23,951	75,494
Other Services and Charges	486,946	-	486,946
Depreciation	95,363	728,940	824,303
Premiums/Claims Expense	10,890	202,885	213,775
Total Operating Expenses	4,585,023	9,364,342	13,949,365
Operating Income (Loss)	293,741	(1,883,791)	(1,590,050)
Nonoperating Revenues (Expenses):			
Investment Gain (Loss)	766,667	110,687	877,354
Total Nonoperating Revenues (Expenses)	766,667	110,687	877,354
Income Before Transfers and Contributions	1,060,408	(1,773,104)	(712,696)
Transfer In	-	4,877,373	4,877,373
Capital Contributions	-	25,000	25,000
Change in Net Position	1,060,408	3,129,269	4,189,677
Net Position - Beginning	11,254,175	3,976,897	15,231,072
Net Position - Ending	$ 12,314,583	$ 7,106,166	$ 19,420,749

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Cash Flows from Operating Activities			
Receipts from customers and users	$ 4,874,177	$ 8,017,393	$ 12,891,570
Payments to suppliers	(947,345)	(8,467,058)	(9,414,403)
Payments to employees	(3,588,459)	(3,452)	(3,591,911)
Net Cash Provided (Used) by Operating Activities	338,373	(453,117)	(114,744)
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	-	4,877,373	4,877,373
Net Cash Provided (Used) by Noncapital Financing Activities	-	4,877,373	4,877,373
Cash Flows from Capital and Related Financing Activities			
Acquisition/construction of capital assets	(415,501)	25,001	(390,500)
Net Cash (Used) by Capital and Related Financing Activities	(415,501)	25,001	(390,500)
Cash Flows from Investing Activities			
Sale (purchase) of investments	(325,257)	(670,629)	(995,886)
Interest received (loss)	766,667	110,687	877,354
Net Cash Provided (Used) by Investing Activities	441,410	(559,942)	(118,532)
Net Increase (Decrease) in Cash and Cash Equivalents	364,282	3,889,315	4,253,597
Cash and cash equivalents at beginning of year	10,984,861	3,165,532	14,150,393
Cash and cash equivalents at end of year	$ 11,349,143	$ 7,054,847	$ 18,403,990
Cash and Cash Equivalents Classified As:			
Current assets	$ 11,349,143	$ 7,054,847	$ 18,403,990
Total Cash and Cash Equivalents	$ 11,349,143	$ 7,054,847	$ 18,403,990

Continued

ESCAMBIA COUNTY, FLORIDA

COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities			
Operating income (loss)	$ 293,741	$ (1,883,791)	$ (1,590,050)
Depreciation expense	95,363	728,940	824,303
Change in Assets and Liabilities:			
(Increase) Decrease in accounts receivable	(276)	(147,152)	(147,428)
(Increase) Decrease in inventories	-	(7,431)	(7,431)
(Increase) Decrease in prepaids	-	(27,230)	(27,230)
Increase (Decrease) in accounts payable	(204,240)	203,005	(1,235)
Increase (Decrease) in accrued liabilities	22,705	(3,452)	19,253
Increase (Decrease) in due to other governments	(23)	-	(23)
Increase (Decrease) in customer deposits	(4,311)	-	(4,311)
Increase (Decrease) in other current liabilities	-	683,994	683,994
Increase (Decrease) in compensated absences	144,263	-	144,263
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	(7,745)	-	(7,745)
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	(1,104)	-	(1,104)
Total Adjustments	44,632	1,430,674	1,475,306
Net Cash Provided by (Used for) Operating Activities	$ 338,373	$ (453,117)	$ (114,744)
Schedule of non-cash capital activities:			
Contributions of capital assets	$ -	$ 25,000	$ 25,000

BUSINESS -TYPE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component unit, or to other governments, on a cost-reimbursement basis.

Board of County Commissioners - ISF
Used to account for risk management services, garage and fuel services provided to County departments, and for the administration of employee benefits.

Clerk of Circuit Court and Comptroller - ISF
Used to account for annual costs related to compensated absence policy and activities for the Court Related employees of the Clerk of the Circuit Court and Comptroller's Office.

Sheriff - ISF
Used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2024

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Totals
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 24,501,193	$ 555,300	$ -	$ 25,056,493
Investments	5,891,135	-	-	5,891,135
Accounts Receivable, Net of Allowance for Uncollectible Accounts	1,441,903	-	-	1,441,903
Due from Other Funds	310,531	-	-	310,531
Due from Other Governments	174,535	-	-	174,535
Inventories	362,794	-	-	362,794
Prepaid Items & Assets Held By Others	-	-	4,824,324	4,824,324
Total Current Assets	32,682,091	555,300	4,824,324	38,061,715
Noncurrent Assets:				
Advances Receivable from Other Funds	4,000,000	-	-	4,000,000
Capital Assets:				
Buildings	399,564	-	-	399,564
Improvements Other than Buildings	1,235,455	-	-	1,235,455
Machinery, Equipment and Vehicles	145,115	-	-	145,115
Less: Accumulated Depreciation	(1,270,654)	-	-	(1,270,654)
Total Capital Assets (Net)	509,480	-	-	509,480
Total Noncurrent Assets	4,509,480	-	-	4,509,480
Total Assets	37,191,571	555,300	4,824,324	42,571,195
DEFERRED OUTFLOW OF RESOURCES				
Unamortized Pension Cost and Subsequent Contributions	227,366	-	-	227,366
Unamortized OPEB Cost and Subsequent Contributions	3,657	-	-	3,657
Total deferred outflow of resources	231,023	-	-	231,023

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION - Continued
INTERNAL SERVICE FUNDS
September 30, 2024

	Governmental Activities- Internal Service funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Totals
LIABILITIES				
Current Liabilities:				
Accounts Payable	$ 5,980,642	$ -	$ -	5,980,642
Accrued Liabilities	43,980	-	-	43,980
Compensated Absences Payable	15,154	55,530	-	70,684
Estimated Claims Payable	2,596,000	-	743,164	3,339,164
Due to Other Governments	114	-	-	114
Deposits	3,731	-	-	3,731
Total Current Liabilities	8,639,621	55,530	743,164	9,438,315
Noncurrent Liabilities:				
Compensated Absences Payable	136,390	499,770	-	636,160
Other Post Employment Benefits	43,906	-	-	43,906
Net Pension Liability	804,257	-	-	804,257
Estimated Claims Payable	4,863,000	-	-	4,863,000
Total Noncurrent Liabilities	5,847,553	499,770	-	6,347,323
Total Liabilities	14,487,174	555,300	743,164	15,785,638
DEFERRED INFLOW OF RESOURCES				
Unamortized Pension Costs	194,894	-	-	194,894
Unamortized OPEB Costs	46,725	-	-	46,725
Total deferred inflow of resources	241,619	-	-	241,619
NET POSITION				
Net Investment in Capital Assets	509,480	-	-	509,480
Unrestricted	22,184,321	-	4,081,160	26,265,481
Total Net Position	$ 22,693,801	$ -	$ 4,081,160	$ 26,774,961

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2024

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Operating Revenues:				
Charges for Services	$ 51,720,951	$ 159,993	$ 13,243,450	$ 65,124,394
Total Operating Revenues	51,720,951	159,993	13,243,450	65,124,394
Operating Expenses:				
Personal Services	1,359,046	159,993		1,519,039
Claims Incurrred and Changes in Estimate	20,881	-	(866,443)	(845,562)
Repairs and Maintenance	30,373	-	-	30,373
Other Services and Charges	7,999,682	-	727,947	8,727,629
Depreciation	71,878	-	-	71,878
Premiums/Claims Expense	36,656,988	-	10,963,926	47,620,914
Total Operating Expenses	46,138,848	159,993	10,825,430	57,124,271
Operating Income (Loss)	5,582,103	-	2,418,020	8,000,123
Nonoperating Revenues (Expenses):				
Investment Gain (Loss)	1,072,225	-	-	1,072,225
Total Nonoperating Revenues (Expenses)	1,072,225	-	-	1,072,225
Income Before Transfers and Contributions	6,654,328	-	2,418,020	9,072,348
Change in Net Position	6,654,328	-	2,418,020	9,072,348
Net Position - Beginning	16,039,473	-	1,663,140	17,702,613
Net Position - Ending	$ 22,693,801	$ -	$ 4,081,160	$ 26,774,961

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2024

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Cash Flows from Operating Activities				
Receipts from customers and users	$ 1,194,875	$ -	-	$ 1,194,875
Receipts from interfund risk/benefits management	43,664,717	(57,091)	13,243,450	56,851,076
Receipts from interfund fleet/fuel management	5,925,515	-	-	5,925,515
Payments to suppliers	(41,822,480)	-	(11,691,873)	(53,514,353)
Payments to employees	(1,432,062)	-	-	(1,432,062)
Tranfers to others for benefit	-	-	(1,551,577)	(1,551,577)
Net Cash Provided (Used) by Operating Activities	7,530,565	(57,091)	-	7,473,474
Cash Flows from Noncapital Financing Activities				
Advances due to/from other funds	(3,978,108)	-	-	(3,978,108)
Net Cash Provided (Used) by Noncapital Financing Activities	(3,978,108)	-	-	(3,978,108)
Cash Flows from Capital and Related Financing Activities				
Acquisition/construction of capital assets	(298,082)	-	-	(298,082)
Net Cash (Used) by Capital and Related Financing Activities	(298,082)	-	-	(298,082)
Cash Flows from Investing Activities				
Sale (purchase) of investments	(1,215,882)	-	-	(1,215,882)
Interest received (loss)	1,072,225	-	-	1,072,225
Net Cash Provided (Used) by Investing Activities	(143,657)	-	-	(143,657)
Net Increase (Decrease) in Cash and Cash Equivalents	3,110,718	(57,091)	-	3,053,627
Cash and cash equivalents at beginning of year	21,390,475	612,391	-	22,002,866
Cash and Cash Equivalents at End of Year	$ 24,501,193	$ 555,300	$ -	$ 25,056,493
Cash and Cash Equivalents Classified As:				
Current assets	$ 24,501,193	$ 555,300	$ -	$ 25,056,493
Total Cash and Cash Equivalents	$ 24,501,193	$ 555,300	$ -	$ 25,056,493

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2024

	Governnmental Activities - Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities				
Operating Income (loss)	$ 5,582,103	$ -	$ 2,418,020	$ 8,000,123
Depreciation expense	71,878	-	-	71,878
Change in Assets and Liabilities:				
(Increase) Decrease in accounts receivable	(930,246)	-	-	(930,246)
(Increase) Decrease in inventories	34,058	-	-	34,058
Increase (Decrease) in accounts payable	3,306,375	-	-	3,306,375
Increase (Decrease) in accrued liabilities	4,473	-	-	4,473
Increase (Decrease) in due to other governments	11	-	-	11
Increase (Decrease) in customer deposits	(45,452)	-	-	(45,452)
Increase (Decrease) in amounts held by others	-	-	(1,551,577)	(1,551,577)
Increase (Decrease) in compensated absences	(38,351)	(57,091)	-	(95,442)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	1,046	-	-	1,046
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	(330)	-	-	(330)
Increase (Decrease) in claims payable	(455,000)	-	(866,443)	(1,321,443)
Total Adjustments	1,948,462	(57,091)	(2,418,020)	(526,649)
Net Cash Provided by (Used for) Operating Activities	$ 7,530,565	$ (57,091)	$ -	$ 7,473,474

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the County as custodian for individuals, private organizations, and other governments.

Clerk of the Circuit Court and Comptroller
Used to account for resources received and held by the Clerk in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies and support payments, jury and witness services and posted bonds collected for individuals.

Sheriff
Used to account for the assets held by the Sheriff for individuals such as prisoner's funds, confiscated monies held as evidence, and prepayments of the Sheriff's fees for serving papers.

Tax Collector
Used to account for property taxes and fees for licenses.

Escambia County Inmate Trust
Used to account for the assets held by the Escambia County Board of County Commissioners for prisoner's funds, held for use by the individual inmates.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2024

	Clerk General Custodial	Sheriff General Custodial	Tax Collector General Custodial	County Inmate Trust Custodial	Totals
ASSETS					
Cash and cash equivalents	$ 10,471,539	$ 269,125	$ 6,156,964	$ 348,782	$ 17,246,410
Accounts Receivable	-	-	674,212	-	674,212
Total Assets	10,471,539	269,125	6,831,176	348,782	17,920,622
LIABILITIES					
Accounts Payable:					
Cash bond payable	16,339	-	-	-	16,339
Court registry payable	500,096	-	-	-	500,096
Real auction payable	68,983	-	-	-	68,983
Due to defendants	-	14,146	-	-	14,146
Due to individuals	6,224		903,019	-	909,243
Due to other governments	-	12,056	5,928,157	-	5,940,213
Other liabilities	964	-	-	-	964
Total Liabilities	592,606	26,202	6,831,176	-	7,449,984
NET POSITION					
Restricted for:					
Cash bonds	1,877,893	-	-	-	1,877,893
Court registry	7,913,272	-	-	-	7,913,272
Witness/Jury	67,801	-	-	-	67,801
Restitution	18,408	-	-	-	18,408
General trust	1,559	-	-	-	1,559
Employee events	-	8,417	-		8,417
Evidence	-	234,506	-	-	234,506
Inmate trust	-	-	-	348,782	348,782
Total Net Fiduciary Position	$ 9,878,933	$ 242,923	$ -	$ 348,782	$ 10,470,638

ESCAMBIA COUNTY, FLORIDA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For the Year Ended September 30, 2024

	Clerk General Custodial	Sheriff General Custodial	Tax Collector General Custodial	County Inmate Trust Custodial	Totals
ADDITIONS					
Deposits in court registry	$ 19,624,631	$ -	$ -	$ -	$ 19,624,631
Deposits for real auction	4,032,804	-	-	-	4,032,804
Deposits for tax deeds	12,660	-	-	-	12,660
Deposits for restitution	391,266	-	-	-	391,266
Payments from State	56,117	-	-	-	56,117
Deposits for bonds	1,573,704	-	-	-	1,573,704
Deposits for overpayments	225,402	-	-	-	225,402
Evidence collected	-	502,968	-	-	502,968
Civil process fees	-	381,884	-	-	381,884
Contributions from employees	-	11,083	-	-	11,083
Collections of taxes on behalf of other entities	-	-	436,094,157	-	436,094,157
Collections of fees on behalf of other entities	-	-	31,533,052	-	31,533,052
Deposits from inmates	-	-	-	4,271,536	4,271,536
Total Additions	25,916,584	895,935	467,627,209	4,271,536	498,711,264
DEDUCTIONS					
Release of bonds	1,430,022	-	-	-	1,430,022
Refunds of overpayments	217,557	-	-	-	217,557
Payment for jurors and witnesses	81,433	-	-	-	81,433
Payments to victims	385,243	-	-	-	385,243
Auction refunds	4,360,251	-	-	-	4,360,251
Court ordered disbursements	20,848,235	-	-	-	20,848,235
Evidence returned to defendant	-	192,608	-	-	192,608
Payment to BOCC for law enforcement trust	-	407,211	-	-	407,211
Payment to BOCC per statutes	-	299,831	-	-	299,831
Payments of taxes to other entities	-	-	436,300,773	-	436,300,773
Payments of fees to other entities	-	-	30,986,554	-	30,986,554
Other payments	-	102,585	339,882	-	442,467
Payments to or on behalf of inmates	-	-	-	2,457,652	2,457,652
Disbursements to commissary vendor	-	-	-	1,730,895	1,730,895
Total Deductions	27,322,741	1,002,235	467,627,209	4,188,547	500,140,732
Changes in net position	(1,406,157)	(106,300)	-	82,989	(1,429,468)
Net position-beginning	11,285,090	349,223	-	265,793	11,900,106
Net position- ending	$ 9,878,933	$ 242,923	$ -	$ 348,782	$ 10,470,638


ESCAMBIA COUNTY
FLORIDA

Statistical Section

This part of the Escambia County, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.


ESCAMBIA COUNTY
FLORIDA

Schedule 1
Escambia County, Florida

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	2024	2023	2022	2021
Governmental activities				
Net investment in capital assets	$ 730,599	$ 653,391	$ 603,173	$ 581,076
Restricted	282,242	280,321	264,879	205,956
Unrestricted	(147,034)	(153,727)	(118,429)	(174,697)
Total governmental activities net position	865,808	779,985	749,623	612,335
Business-type activities				
Net investment in capital assets	63,912	62,175	50,281	47,457
Unrestricted	52,873	41,734	55,127	47,872
Total business-type activities net position	116,785	103,909	105,408	95,329
Primary government				
Net investment in capital assets	794,512	715,566	653,454	628,533
Restricted	282,242	280,321	264,879	205,956
Unrestricted	(94,161)	(111,993)	(63,302)	(126,825)
Total primary government net position	$ 982,593	$ 883,894	$ 855,031	$ 707,664

* As restated for change in Accounting Principle

Continued next page

2020	2019	2018	2017*	2016	2015
$ 564,809	$ 535,721	$ 482,496	$ 463,840	$ 437,792	$ 436,375
176,898	163,964	162,236	164,972	155,972	128,529
(148,494)	(135,138)	(107,680)	(110,792)	(68,495)	(58,603)
593,213	564,547	537,052	518,020	525,269	506,301
48,423	51,369	50,808	49,735	47,463	51,827
30,023	21,648	22,482	25,238	26,377	17,218
78,446	73,017	73,290	74,973	73,840	69,045
613,232	587,090	533,304	513,575	485,255	488,202
176,898	163,964	162,236	164,972	155,972	128,529
(118,471)	(113,490)	(85,198)	(85,554)	(42,118)	(41,384)
$ 671,659	$ 637,564	$ 610,342	$ 592,993	$ 599,109	$ 575,347

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
Expenses	**2024**	**2023**	**2022**	**2021**
Governmental activities:				
General government	$ 122,727	$ 109,556	$ 82,812	$ 59,152
Public Safety	221,821	238,577	199,495	195,543
Physical environment	5,821	7,790	6,098	7,567
Transportation	61,836	62,259	53,726	59,548
Economic environment	23,894	32,694	20,995	13,307
Human services	8,203	6,203	6,576	38,122
Culture and recreation	15,448	13,799	10,955	12,738
Court related	15,497	16,524	14,651	17,750
Interest	5,213	5,460	5,677	5,813
Total governmental activities expenses	480,459	492,862	400,985	409,540
Business-type activities:				
Solid waste	16,128	22,275	13,763	10,906
Emergency medical services	23,536	23,171	19,256	14,526
Inspection fund	4,585	3,940	3,572	2,929
Bay Center	9,364	9,021	7,438	4,858
Total business-type activities expenses	53,614	58,407	44,029	33,219
Total primary government expenses	$ 534,072	$ 551,269	$ 445,014	$ 442,759
Program Revenues				
Governmental activities:				
Charges for services				
General government	45,150	36,808	42,620	6,936
Public safety	21,890	21,644	21,626	21,510
Physical environment	19,039	19,237	18,654	18,421
Transportation	7,132	7,838	7,357	6,380
Economic environment	284	986	1,862	1,062
Human Services	299	-	-	-
Culture/recreation	395	380	380	442
Court related	9,711	9,585	10,232	13,122
Operating grants and contributions	46,533	32,358	97,828	59,844
Capital grants and contributions	19,756	24,726	13,978	8,062
Total governmental activities program revenue	170,189	153,562	214,537	135,779
Business-type activities:				
Charges for services				
Solid waste	18,523	19,215	19,994	23,266
Emergency medical services	25,205	20,470	20,343	16,502
Inspection fund	4,770	5,415	5,445	5,833
Bay Center	7,472	7,281	5,972	2,643
Operating grants and contributions	-	-		454
Capital grants and contributions	2,629	654	2,224	936
Total business-type activities program revenue	58,599	53,035	53,978	49,634
Total primary government program revenues	$ 228,788	$ 206,597	$ 268,515	$ 185,413
Net (Expense)/Revenue				
Governmental activities	$ (310,270)	$ (339,300)	$ (186,448)	$ (273,761)
Business-type activities	4,985	(5,372)	9,949	16,415
Total primary government net expense	$ (305,284)	$ (344,672)	$ (176,499)	$ (257,346)

Continued next page

2020	2019	2018	2017	2016	2015
$ 75,101	$ 74,074	$ 69,239	$ 71,637	$ 59,270	$ 52,406
163,052	170,752	154,065	148,553	146,708	127,345
4,389	6,048	5,831	2,855	2,736	2,423
50,658	50,356	49,239	48,569	56,118	51,235
12,744	14,642	15,180	14,088	12,461	11,486
29,335	4,086	3,011	2,679	2,602	2,689
11,078	11,408	14,177	9,957	10,248	9,140
12,314	12,530	11,426	12,583	11,686	12,955
6,029	6,621	6,491	4,574	3,277	3,441
364,700	350,517	328,659	315,495	305,106	273,120
11,679	11,556	10,443	10,110	10,143	9,956
14,031	16,207	15,099	13,616	12,678	10,978
2,778	2,619	2,594	2,500	2,435	2,187
5,686	7,562	7,153	7,006	6,837	6,685
34,174	37,944	35,289	33,232	32,093	29,806
$ 398,874	$ 388,461	$ 363,948	$ 348,727	$ 337,199	$ 302,926
5,655	5,821	5,551	5,378	4,933	4,471
21,785	21,952	21,538	22,684	19,472	17,998
17,273	17,006	16,897	15,806	15,707	17,732
5,271	6,952	6,747	7,053	6,854	6,746
693	643	766	382	581	270
-	-	-	-	-	-
380	457	435	514	520	522
10,461	11,718	11,449	12,316	11,559	11,543
41,265	17,244	27,145	19,187	24,286	18,434
17,429	37,113	16,103	9,856	8,255	8,104
120,212	118,906	106,631	93,176	92,167	85,820
17,069	16,075	14,998	15,373	15,141	13,485
15,010	11,863	12,773	10,963	12,832	12,013
3,851	2,977	2,890	2,622	2,581	2,262
3,245	5,489	5,101	4,564	4,975	4,409
114	-	-	-	-	-
592	305	125	155	161	735
39,881	36,709	35,887	33,677	35,690	32,904
$ 160,093	$ 155,615	$ 142,518	$ 126,853	$ 127,857	$ 118,724
$ (244,488)	$ (231,611)	$ (222,028)	$ (222,319)	$ (212,939)	$ (187,300)
5,707	(1,235)	598	445	3,597	3,098
$ (238,781)	$ (232,846)	$ (221,430)	$ (221,874)	$ (209,342)	$ (184,202)

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2024	**2023**	**2022**	**2021**
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 202,044	$ 175,988	$ 151,003	$ 142,198
Sales tax	104,490	104,048	103,511	91,118
Gasoline taxes	19,842	20,275	19,534	19,343
Tourist development tax	22,014	21,582	21,816	17,672
Other taxes and payments in lieu of taxes	5,076	5,028	4,605	4,702
Intergovernmental-unrestricted	13,096	13,823	13,170	10,274
Investment income	25,632	19,987	(1,764)	1,541
Miscellaneous	6,616	9,105	10,449	6,228
Gain (loss) on sale of capital assets	-	-	-	-
Transfers - internal activities	(2,717)	(174)	(494)	(193)
Special Item	-	-	-	-
Total general revenues and transfers	396,093	369,662	321,830	292,883
Business-type activities:				
Investment income	5,038	3,521	(548)	111
Gain (loss) on sale of capital assets	-	-	-	-
Miscellaneous	135	178	184	164
Capital contributions	-	-	-	-
Transfers - internal activities	2,717	174	494	193
Total business-type activities	7,891	3,873	130	468
Total primary government	$ 403,984	$ 373,535	$ 321,960	$ 293,351
Change in Net Position				
Governmental activities	$ 85,823	$ 30,362	$ 135,382	$ 19,122
Business-type activities	12,876	(1,499)	10,079	16,883
Total change in net position	$ 98,699	$ 28,863	$ 145,461	$ 36,005

Continued next page

2020	2019	2018	2017	2016	2015
$ 133,240	$ 124,916	$ 116,325	$ 110,051	$ 109,691	$ 108,848
74,176	75,533	72,004	66,762	64,634	62,074
17,898	19,040	18,890	18,797	18,178	17,507
9,759	12,333	11,361	10,598	9,956	9,160
4,636	4,734	4,849	4,789	4,759	5,961
8,819	9,414	8,889	8,522	8,216	7,987
6,648	9,525	3,421	2,135	2,805	2,659
16,370	2,987	2,645	2,908	4,677	6,528
-	-	-	-	-	(11,481)
1,608	624	2,677	(744)	(697)	(715)
-	-	-	-	9,689	-
273,154	259,106	241,061	223,818	231,908	208,528
1,168	1,417	322	258	416	386
-	-	-	-	-	-
162	169	75	43	83	79
-	-	-	-	-	-
(1,608)	(624)	(2,678)	744	697	715
(278)	962	(2,281)	1,045	1,196	1,180
$ 272,876	$ 260,068	$ 238,780	$ 224,863	$ 233,104	$ 209,708
$ 28,666	$ 27,495	$ 19,033	$ 1,499	$ 18,969	$ 21,228
5,429	(273)	(1,683)	1,490	4,793	4,278
$ 34,095	$ 27,222	$ 17,350	$ 2,989	$ 23,762	$ 25,506

Schedule 3
Escambia County, Florida

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2024	2023	2022	2021
General Fund:				
Nonspendable	$ 1,359	$ 946	$ 934	$ 962
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	32,658	40,994	51,671	40,687
Unassigned	41,383	31,518	25,711	40,526
Total general fund	75,400	73,458	78,316	82,175
All Other Governmental Funds:				
Nonspendable	$ 706	$ 761	$ 640	$ 579
Restricted	280,796	279,074	263,730	204,839
Committed	22,759	19,841	15,149	17,546
Assigned	-	-	-	-
Unassigned	(17,770)	(9,439)	(3,425)	(62,564)
Total all other governmental funds	286,490	290,237	276,094	160,400
Total all governmental funds	$ 361,890	$ 363,695	$ 354,410	$ 242,575

Continued next page

2020	2019	2018	2017	2016	2015
$ 888	$ 727	$ 753	$ 694	$ 644	$ 4,292
-	-	-	-	-	-
-	-	-	-	-	-
20,268	18,484	15,268	16,297	18,952	17,911
58,390	29,037	34,190	30,149	27,682	25,536
79,546	48,248	50,211	47,140	47,278	47,739
$ 542	$ 334	$ 501	$ 563	$ 17,954	$ 10,118
177,139	208,757	239,658	244,779	138,898	124,568
15,452	17,393	17,377	17,115	14,916	16,121
-	-	-	-	-	-
(16,548)	(6,585)	(9,546)	(9,820)	(8,204)	(6,240)
176,585	219,899	247,990	252,637	163,564	144,567
$ 256,131	$ 268,147	$ 298,201	$ 299,777	$ 210,842	$ 192,306

Schedule 4

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2024	2023	2022	2021
REVENUES				
Taxes	$ 310,545	$ 283,540	$ 257,873	$ 235,745
Permits, fees and special assessments	56,956	48,864	54,191	20,754
Franchise fees	16,471	16,675	16,596	16,058
Intergovernmental revenue	116,221	108,604	159,764	113,614
Charges for services	26,576	26,555	26,225	25,856
Fines and forfeits	3,433	3,036	2,901	2,844
Investment Gain (Loss)	24,560	19,389	(1,658)	1,525
Miscellaneous	8,169	11,733	13,931	12,773
Total revenues	562,930	518,396	529,823	429,169
EXPENDITURES				
General government	126,750	105,411	98,144	61,278
Public safety	206,291	201,778	173,232	207,659
Physical environment	12,636	11,813	6,379	4,960
Transportation	44,889	43,807	40,823	36,318
Economic environment	24,633	33,513	21,675	13,039
Human services	22,883	9,223	9,009	42,647
Culture and recreation	14,048	13,985	13,117	10,830
Court-related	14,481	14,185	12,164	11,367
Debt service:				
Principal	8,444	8,209	6,050	6,835
Interest	5,838	6,085	6,303	6,439
Bond issuance costs				-
Capital outlay	81,125	62,358	30,597	40,132
Total expenditures	562,017	510,367	417,493	441,504
Excess of revenues over (under) expenditures	913	8,029	112,330	(12,335)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued				-
Refunding notes issued				-
Bonds issued				-
Premium(Discount)Notes/Bonds				-
Notes issued				-
Payments made to bond escrow agents				-
Payments made to refunded bond holders				-
Insurance recoveries				-
Transfers in	34,350	42,784	33,641	40,088
Transfers out	(37,067)	(42,958)	(34,135)	(41,310)
Issuance of Leases/SBITAS	-	1,429		
Total other financing sources (uses)	(2,717)	1,255	(494)	(1,222)
Net change in fund balances	$ (1,804)	$ 9,284	$ 111,836	$ (13,557)
Debt service as a percentage of noncapital expenditures	3.20%	3.37%	3.34%	3.39%

Continued next page

2020	2019	2018	2017	2016	2015
$ 206,601	$ 202,217	$ 190,782	$ 180,220	$ 177,312	$ 173,928
20,017	19,392	19,127	19,048	15,966	16,027
15,597	15,464	15,461	14,747	14,883	15,140
98,485	94,857	83,736	67,034	70,451	62,617
20,731	24,949	23,908	25,441	23,968	23,618
2,441	2,516	2,376	2,900	2,529	2,606
6,362	9,083	3,337	2,059	2,620	2,504
19,386	6,054	5,794	5,615	6,492	9,820
389,620	374,532	344,521	317,064	314,221	306,260
68,649	65,321	57,291	55,134	55,544	53,032
131,028	141,880	136,213	132,449	132,149	124,781
3,527	4,338	8,486	3,385	2,110	4,173
37,383	35,437	33,702	33,724	34,398	30,601
12,589	14,323	14,959	14,635	12,322	11,227
28,769	3,805	2,793	2,449	2,549	2,686
9,135	11,287	9,221	8,320	7,677	7,450
10,069	10,841	11,180	11,286	10,541	11,693
6,625	7,765	8,024	7,343	7,160	6,812
6,654	6,847	6,706	3,961	3,127	3,290
-	310	-	552	-	-
88,816	103,365	60,203	42,054	27,418	34,970
403,244	405,519	348,778	315,292	294,995	290,715
(13,624)	(30,987)	(4,257)	1,772	19,226	15,545
-	41,545	-	-	-	-
-	-	-	-	-	-
-	-	-	78,060	-	-
-	5,319	-	10,682	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(46,554)				
-	-	-	-	-	-
30,247	26,862	36,849	24,865	22,053	21,251
(28,639)	(26,239)	(34,167)	(26,444)	(22,743)	(21,966)
1,608	933	2,682	87,163	(690)	(715)
$ (12,016)	$ (30,054)	$ (1,575)	$ 88,935	$ 18,536	$ 14,830
4.55%	5.01%	5.28%	4.27%	3.95%	4.09%

Schedule 5
Escambia County, Florida

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(Amounts Expressed in Thousands)

	Net Assessed Value of Real Property (1)					
Fiscal Year	Residential Property	Commercial and Industrial Property	Other Property	Personal Property (2)	Total	Total Direct Tax Rate
2015	9,796,441	2,754,003	382,271	1,857,164	14,789,879	7.6605
2016	10,289,657	2,879,091	385,920	1,830,128	15,384,796	7.6605
2017	10,935,245	2,980,222	361,561	1,872,431	16,149,459	7.6605
2018	11,727,822	3,150,769	384,934	2,036,817	17,300,342	7.6605
2019	12,381,210	3,526,119	398,812	2,158,624	18,464,765	7.6605
2020	13,369,134	3,739,508	414,784	2,162,687	19,686,113	7.6605
2021	14,263,224	3,796,214	430,651	2,409,028	20,899,117	7.6605
2022	16,829,891	4,114,991	476,516	2,914,812	24,336,210	7.6605
2023	19,281,253	4,485,761	499,504	3,689,451	27,955,969	7.6605
2024	21,541,311	4,691,420	521,789	3,923,097	30,677,617	7.6605

Source: Escambia County Property Appraiser
www.escpa.org
(1) Taxable value of property subject to direct tax rate.
(2) Personal property includes centrally assessed property, furniture, fixtures, tools, machinery, equipment, etc. and is taxed at various rates


ESCAMBIA COUNTY
FLORIDA

Schedule 6
Escambia County, Florida

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Years
(Rates per $1,000 of Assessed Value)
Millage rates levied for the fiscal year ending September 30

	Fiscal Year			
	2024	2023	2022	2021
Direct:				
Escambia County	6.6165	6.6165	6.6165	6.6165
Library	0.3590	0.3590	0.3590	0.3590
Escambia County Law Enforcement Service Taxing Unit	0.6850	0.6850	0.6850	0.6850
Total direct rate	7.6605	7.6605	7.6605	7.6605
Overlapping:				
Childrens Trust	0.4043	0.4365	0.4365	0.5000
Escambia County School Board	4.8470	5.1440	5.2740	5.6570
City of Pensacola	4.2895	4.2895	4.2895	4.2895
City of Pensacola Downtown Improvement Board	2.0000	2.0000	2.0000	2.0000
Northwest Florida Water Management	0.0218	0.0234	0.0261	0.0294
Town of Century	0.9204	0.9204	0.9204	0.9204
Total overlapping rates	12.4830	12.8138	12.9465	13.3963

Source: Escambia County Property Appraiser
www.escpa.org

Continued next page

2020	2019	2018	2017	2016	2015
6.6165	6.6165	6.6165	6.6165	6.6165	6.6165
0.3590	0.3590	0.3590	0.3590	0.3590	0.3590
0.6850	0.6850	0.6850	0.6850	0.6850	0.6850
7.6605	7.6605	7.6605	7.6605	7.6605	7.6605
-	-	-	-	-	-
5.9280	6.0430	6.3250	6.6310	6.8760	7.1130
4.2895	4.2895	4.2895	4.2895	4.2895	4.2895
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
0.0311	0.0327	0.0338	0.0353	0.0366	0.0378
0.9204	0.9204	0.9204	0.9204	0.9732	0.9006
13.1690	13.2856	13.5687	13.8762	14.1753	14.3409

Schedule 7
Escambia County, Florida

PRINCIPAL PROPERTY TAX PAYERS

Current and Nine Years Ago
(Amounts Expressed in Thousands)

	Fiscal Year 2024			Fiscal Year 2015		
Taxpayer	**Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**
Florida Power & Light / Gulf Power	$ 2,088,284	1	6.81%	$ 630,508	1	4.43%
Navy Federal Credit Union	526,150	2	1.72%	81,279	9	0.57%
City of Pensacola	338,731	3	1.10%	78,436	6	0.55%
International Paper Corp	271,605	4	0.89%	315,960	2	2.22%
Ascend Performance Material*	177,772	5	0.58%	117,125	3	0.82%
West Florida Regional Medical	155,932	6	0.51%	99,914	4	0.70%
West Dale Parkside/Westdale Pensacola	137,007	7	0.45%			
Walmart/Sams	87,833	8	0.29%	60,525	7	0.42%
Lurin Realestate Holdings	85,236	9	0.28%			
SPIDEV/SPIGOV II/SPICLIFF/SPITOWN	78,156	10	0.25%			
Simon Debartolo Group				57,416	5	0.40%
Bellsouth Telecommunication				53,490	8	0.38%
CoxCom Inc (formerly Cox Cable)				37,174	10	0.26%
Total	$ 3,946,706		12.87%	$ 1,531,827		10.75%
	(1) $ 30,677,617			(1) $ 14,246,068		

Sources:
Escambia County Tax Roll compiled by the Escambia County Property Appraiser
www.escpa.org
Tangible personal property records on file in the Escambia County Tax Collector's office.
www.escambiataxcollector.com

(1) Total Estimated Assessed Value Countywide per Schedule 5

*Formerly Solutia, Inc.

Schedule 8
Escambia County, Florida

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections Received from Prior Year Levies		Total Collections to Date	
		Amount	Percentage of Original Levy			Amount	Percentage of Levy
2015	106,013,064	103,697,542	97.82%	5,150,838	(1)	108,848,380	102.67%
2016	110,249,860	106,512,637	96.61%	3,178,435	(2)	109,691,072	99.49%
2017	114,962,306	109,851,250	95.55%	199,525		110,050,775	95.73%
2018	120,238,390	115,369,234	95.95%	955,642		116,324,876	96.75%
2019	128,396,943	124,720,215	97.14%	195,569		124,915,784	97.29%
2020	138,147,371	133,151,541	96.38%	88,500		133,240,041	96.45%
2021	147,932,403	142,005,969	95.99%	192,040		142,198,009	96.12%
2022	156,098,325	150,639,708	96.50%	363,780		151,003,488	96.74%
2023	182,049,608	175,525,482	96.42%	462,264		175,987,746	96.67%
2024	209,437,504	201,824,642	96.37%	219,802		202,044,444	96.47%

Note: Property Tax data includes County wide and Municipal Services Taxing Units only.
Data does not include the Escambia County School Board.

(1) 2015 Collections received from prior year levies include $4,463,110 for collections held in reserve pending the outcome of court litigation.

(2) 2016 Collections received from prior year levies include $2,938,543 for collections held in reserve pending the outcome of court litigation.

Schedule 9

Escambia County, Florida

SCHEDULE OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	Governmental Activities					Business Activities		
Fiscal Year	Bonds	Unamortized Bond Issue Premiums (2)	Leases	Subscriptions	Notes	Bonds	Leases	Notes
2015	44,820,000	-	-	-	65,676,000	-	-	-
2016	42,610,000	-	-	-	60,726,000	-	-	-
2017	118,395,000	10,593,411	-	-	55,658,000	-	-	-
2018	115,545,000	10,228,121	-	-	50,484,000	-	-	-
2019	115,890,000	14,854,399	-	-	37,365,000	-	-	-
2020	112,620,000	14,073,145	-	-	34,010,000	-	-	-
2021	109,215,000	13,291,891	-	-	30,580,000	-	-	-
2022	105,660,000	12,510,637	732,056	8,756,739	28,350,000	-	-	-
2023	101,945,000	11,729,383	442,913	8,271,654	26,060,000	-	9,605,756	-
2024	98,070,000	10,948,129	146,071	6,354,112	23,705,000	-	10,705,522	-

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

(1) See Schedule 16 for more Demographic and Economic Statistics. Population and Personal income data can be found in the Schedule of Demographic and Economic Statistics on Schedule 16.

(2) Unamortized Bond Issue Premium associated with the Sales Tax Revenue Bonds, Series 2017; and Capital Improvement Refunding Revenue Bond, Series 2018.

Continued next page

Total Outstanding Debt	Percentage of Personal Income (1)	Population (1)	Debt Per Capita (1)	Percentage of Per Capita Income (1)
110,496,000	913.43%	311,003	355	0.035%
103,336,000	830.59%	311,711	332	0.039%
184,646,411	1411.36%	313,512	589	0.023%
176,257,121	1306.85%	315,534	559	0.024%
168,109,399	1190.08%	318,316	528	0.026%
160,703,145	1104.47%	307,090	523	0.029%
153,086,891	1020.14%	316,719	483	0.031%
156,009,432	913.74%	322,699	483	0.034%
158,054,706	878.21%	324,768	487	0.035%
149,928,834	825.24%	327,846	457	0.037%

Schedule 10

Escambia County, Florida

Direct and Overlapping Governmental Activities Debt and Computation of Legal Debt Margin

As of September 30, 2024

Computation of Direct and Overlapping Debt (1)

Governmental Unit		Debt Outstanding	Percentage Applicable to This Governmental Unit
Direct Debt:			
Escambia County - Revenue Bonds	$	98,070,000	100.00%
Escambia County - Revenue Notes		23,705,000	100.00%
Escambia County - Unamortized Bond Issue Premiums (3)		10,948,129	100.00%
Bonds and Notes Payable		132,723,129	
Leases Payable		146,071	100.00%
Subscriptions Payable		6,354,112	100.00%
Total Direct Debt	$	139,223,312	

Overlapping:

County Governments are encouraged, but not required to present information about Direct or Overlapping Debt. Overlapping debt is not presented.

Computation of Legal Debt Margin (2)

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

Note: Escambia County has no general obligation debt as of September 30, 2024.

(1) Source: Escambia County Government
(2) Source: Florida Statutes
(3) Unamortized Bond Issue Premiums associated with the Sales Tax Revenue Bonds, Series 2017; and the Capital Improvement Refunding Revenue Bonds, Series 2018.

Schedule 11
Escambia County, Florida

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

	Sales Tax Bond/Note				Capital Improvement Bond/Note			
Fiscal Year	Half-Cent Sales Tax Revenues	Debt Service Requirements Principal	Debt Service Requirements Interest	Coverage	Covenant to Budget (1)	Debt Service Requirements Principal	Debt Service Requirements Interest	Coverage
2015	22,513,589	3,005,000	2,177,244	4.34	3,616,947	2,606,000	1,010,186	1.00
2016	23,418,049	3,280,000	2,092,212	4.36	3,616,913	2,667,000	948,587	1.00
2017	24,173,396	3,380,000	3,008,930	3.78	3,615,062	2,728,000	885,732	1.00
2018	25,920,787	3,980,000	3,687,105	3.38	3,738,275	2,795,000	942,774	1.00
2019	27,392,846	2,560,000	4,883,072	3.68	6,206,861	3,935,000	1,935,203	1.06
2020	26,703,051	2,630,000	4,670,850	3.66	5,982,459	3,995,000	1,976,959	1.00
2021	32,604,337	2,710,000	4,586,934	4.47	5,958,604	4,125,000	1,822,334	1.00
2022	35,608,618	2,805,000	4,497,783	4.88	4,651,750	2,980,000	1,661,750	1.00
2023	35,968,282	2,895,000	4,306,672	4.99	4,632,750	3,110,000	1,512,750	1.00
2024	35,309,173	2,990,000	4,221,509	4.90	4,607,250	3,240,000	1,357,250	1.00

(1) Covenant to budget and appropriate from available Non-ad valorem revenues.

Schedule 12
Escambia County, Florida

HISTORICAL SALES TAX REVENUE (1)

Last Ten Fiscal Years

Fiscal Year	Half-Cent Sales Tax Revenues (2)	Percentage Change
2015	22,513,589	3.6%
2016	23,418,049	4.0%
2017	24,173,396	3.2%
2018	25,920,787	7.2%
2019	27,392,846	5.7%
2020	26,703,051	-2.5%
2021	32,604,337	22.1%
2022	35,608,618	9.2%
2023	35,968,282	1.0%
2024	35,309,173	-1.8%

(1) The table sets forth the historical Sales Tax Revenues received by the county (net of amounts distributed to municipalities within the County) for the Fiscal Years Ending September 30, 2015 through 2024 (audited).

(2) The Amount of Sales Tax Revenues distributed to the County is subject to increase or decrease due to (i) more or less favorable economic conditions, (ii) increases or decreases in the dollar volume of taxable sales within the County, (iii) legislative changes relating to the sales tax, which may include changes in the scope of taxable sales, changes in tax rate and changes in the amount of Sales Tax Revenues deposited into the Trust Fund, and (iv) other factors which may be beyond the control of the County or the Series 2017 Bondholders, including but not limited to the potential for increased use of electronic commerce and other internet-related sales activity that could have a material adverse impact upon the amount of sales tax collected by the State, deposited into the Trust Fund and then distributed to the County.

(2) In particular, the share of the Sales Tax Revenues deposited in the Trust Fund which is to be distributed to the County will be affected by changes in the relative populations of the incorporated and unincorporated areas within the County. Such relative populations are subject to change through normal increases and decreases in population within the existing unincorporated and incorporated areas of the County and are also subject to change by the annexation of previously unincorporated areas of the County by the municipalities within the County. Such annexations would not only increase the population of the incorporated areas but also would, in equal amount, decrease the population of the unincorporated areas.


ESCAMBIA COUNTY
FLORIDA

Schedule 13
Escambia County, Florida

PRO FORMA DEBT SERVICE COVERAGE FROM SALES TAX REVENUES

Last Ten Fiscal Years

	Fiscal Year Ended September 30, 2024				
	2024	**2023**	**2022**	**2021**	**2020**
Sales Tax Revenue	$35,309,173	$35,968,282	$35,608,618	$32,604,337	$26,703,051
Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	9,553,440	9,553,440	9,553,440	9,571,501	9,571,501
Sales Tax Revenue coverage of Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	3.70 x	3.76 x	3.73 x	3.41 x	2.79 x

(1) The coverage table compares the historical Sales Tax Revenues to the pro forma aggregate maximum annual debt service on the Series 2012 Note and the Series 2017 Bonds. The pro forma aggregate maximum annual debt service would occur in Fiscal Year 2032, based on the assumptions set forth below.

(1) Prior to fiscal year 2022, assumes that the 2012 Sales Tax Refunding Revenue Note matures on October 1, 2032 with no change in the interest rate of 2.82%, subject to adjustment as set forth in the original resolution authorizing the same; however, the entire unpaid principal and interest accrued thereon may be subject to mandatory prepayment at the option of the owner of the Note on October 1, 2027 or any date thereafter through but not including October 1, 2028. The maximum annual debt service above assumes the owner of the Note does not exercise the mandatory prepayment option. The Series 2012 Note was modified on April 22, 2022, pursuant to Resolution R22-43, to lower the interest rate to 2.48% effective October 1, 2022 and to eliminate the mandatory prepayment option. Beginning fiscal year 2022, assumes modified debt service for the Series 2012 Note that matures October 1, 2032.

Continued next page

2019	2018	2017	2016	2015
$27,392,846	$25,920,787	$24,173,396	$23,418,049	$22,513,589
9,571,501	9,572,824	9,572,824	9,572,824	9,572,824
2.86 x	2.71 x	2.53 x	2.45 x	2.35 x

Schedule 14
Escambia County, Florida

HISTORICAL NON-AD VALOREM REVENUE (1)

Last Ten Fiscal Years

	Fiscal Year Ended September 30, 2024			
	2024	**2023**	**2022**	**2021**
Charges for Other Services	$ 26,576,115	$ 26,555,104	$ 26,225,386	$ 25,855,966
Half-Cent Sales Tax	35,309,173	35,968,282	35,608,618	32,604,337
Electric Franchise Fee	12,621,281	12,794,927	12,550,831	12,303,490
Communication Services Tax	2,096,511	2,154,192	2,149,654	2,092,536
State Revenue Sharing	13,095,679	13,871,012	13,127,395	10,248,190
Reimbursement of Indirect Costs	3,808,754	3,697,227	3,537,166	3,906,165
Investment Gain (Loss)	24,559,725	19,389,230	(1,658,554)	1,525,175
Miscellaneous	8,168,520	11,732,984	13,930,732	12,773,050
Permits & Fees	593,622	774,569	517,381	502,964
Judgements & Fines	3,433,045	3,036,406	2,900,623	2,843,753
Excess Fees - Constitutional Officers	3,134,449	1,966,821	2,640,923	2,698,702
Other Non-enterprise, Non-Ad Valorem	227,488,964	210,468,440	267,289,466	179,616,179
TOTALS	$ 360,885,838	$ 342,409,194	$ 378,819,621	$ 286,970,507

(1) The table sets forth the sources and total amounts of Non-Ad Valorem Revenue of the county for the Fiscal Years ended September 30, 2015 through 2024 (audited).

Continued next page

2020	2019	2018	2017	2016	2015
$ 20,731,300	$ 24,949,395	$ 23,908,299	$ 25,441,094	$ 23,968,246	$ 23,617,512
26,703,051	27,392,846	25,920,787	24,173,396	23,418,049	22,513,589
11,998,983	11,813,944	11,877,215	11,353,718	11,540,341	11,830,914
2,181,677	2,225,150	2,467,712	2,461,336	2,659,111	2,737,529
8,785,697	9,343,600	8,883,539	8,477,607	8,168,290	7,949,431
3,581,655	2,342,595	3,259,281	3,355,784	2,866,294	2,727,676
6,361,536	9,082,990	3,336,558	2,058,847	2,619,591	2,503,613
19,385,667	6,054,107	5,794,200	5,607,165	6,492,126	9,819,968
418,900	362,347	381,468	327,086	331,995	259,021
2,440,998	2,515,765	2,376,467	2,900,280	2,528,843	2,605,545
1,847,515	2,691,540	1,837,347	1,954,195	1,146,715	1,663,774
151,942,832	150,841,604	138,153,148	118,902,982	118,790,108	109,182,868
$ 256,379,811	$ 249,615,883	$ 228,196,021	$ 207,013,490	$ 204,529,709	$ 197,411,440

Schedule 15
Escambia County, Florida

DEBT SERVICE REQUIREMENTS FROM NON-AD VALOREM REVENUES (1)

Last Ten Fiscal Years

	Fiscal Year Ended September 30, 2024			
	2024	**2023**	**2022**	**2021**
Total Governmental Fund Revenues	562,930,282	518,396,939	529,823,109	429,168,516
Less Ad Valorem Revenues	(202,044,444)	(175,987,745)	(151,003,488)	(142,198,009)
Non-Ad Valorem Revenues	360,885,838	342,409,194	378,819,621	286,970,507
Essential Expenditures				
General Government	(126,750,358)	(105,410,633)	(98,143,886)	(61,278,256)
Public Safety	(206,291,073)	(201,777,622)	(173,232,355)	(207,659,439)
Total Essential Expenditures	(333,041,431)	(307,188,255)	(271,376,241)	(268,937,695)
Allocable Portion of Essential Expenditures	(213,507,675)	(202,902,592)	(194,032,014)	(179,829,563)
Revenues for Coverage	147,378,163	139,506,602	184,787,607	107,140,944
Total Maximum Annual Debt Service (2)	14,150,690	14,176,190	14,195,190	15,518,835
Coverage	10.41 x	9.84 x	13.02 x	6.90 x

(1) The coverage table sets forth the debt service requirements on the Bonds and other outstanding County indebtedness secured by a pledge of a portion or a covenant to budget and appropriate Non-Advalorem Revenues.

(2) The Total Maximum Annual Debt Services for 2018 and 2017 includes the refunded obligations on November 28, 2018, as described in Note 6 of the notes to financial statements of the 2018 ACFR.

Continued next page

2020	2019	2018 (2)	2017 (2)	2016	2015
389,619,852	374,531,667	344,520,897	317,064,265	314,220,781	306,259,820
(133,240,041)	(124,915,784)	(116,324,876)	(110,050,775)	(109,691,072)	(108,848,380)
256,379,811	249,615,883	228,196,021	207,013,490	204,529,709	197,411,440
(68,648,653)	(65,320,610)	(57,290,782)	(55,134,177)	(55,543,552)	(53,031,820)
(131,027,987)	(141,879,522)	(136,212,623)	(132,448,931)	(132,149,155)	(124,781,265)
(199,676,640)	(207,200,132)	(193,503,405)	(187,583,108)	(187,692,707)	(177,813,085)
(131,392,328)	(138,093,647)	(128,168,443)	(122,474,331)	(122,171,215)	(114,616,201)
124,987,483	111,522,236	100,027,578	84,539,159	82,358,494	82,795,239
15,543,460	15,543,460	14,780,583	14,477,293	10,285,572	10,285,572
8.04 x	7.17 x	6.77 x	5.84 x	8.01 x	8.05 x

Schedule 16
Escambia County, Florida

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	Population (1) (7)	Median Age (2) (7)	Per Capita Personal Income (6)	Personal Income *(thousands of dollars)* (3)	School Enrollment (4)	Unemployment Rate (1) (5)
2015	311,003	37.3	38,440	11,954,955	40,156	5.2%
2016	311,711	36.9	39,526	12,320,689	40,110	5.1%
2017	313,512	37.2	41,339	12,960,273	39,359	4.0%
2018	315,534	37.1	42,355	13,364,443	39,807	3.0%
2019	318,316	38.1	44,276	14,093,759	39,620	3.0%
2020	307,090	38.2	47,629	14,626,390	36,643	5.1%
2021	316,719	38.2	51,712	16,378,173	38,181	4.2%
2022	322,699	38.4	52,909	17,073,681	38,955	2.7%
2023	324,768	36.7	55,416	17,997,343	39,066	3.3%
2024	327,846	37.2	55,416	18,167,914	39,047	3.5%

Sources:
(1) Florida Research and Economic Information Database (FRIEDA) http://freida.labormarketinfo.com
For years 2020 and prior.
(2) University of West Florida HAAS Center www.haas.uwf.edu
For years 2020 and prior.
(3) Personal income is a calculated amount based on population and per capita personal income.
(4) Escambia County School District - School Board Budget Department www.escambia.k12.fl.us
(5) U.S. Department of Labor, Bureau of Statistics https://floridajobs.org/workforce-statistics/
(6) Office of Economic and Demographic research https://apps.bea.gov/
2024 data was unavailable at time of issue, and is based on 2023 data
(7) Florida West - Demographics http://www.floridawestsites.com

Schedule 17
Escambia County, Florida

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

	2024 (1)			2015 (2)		
Employer	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Local government	15,200	1	27.46%	16,000	1	32.56%
Navy Federal Credit Union	9,188	2	16.60%	4,707	6	9.58%
Federal government	7,500	3	13.55%	6,500	3	13.23%
State government	6,700	4	12.10%	5,900	4	12.01%
Baptist Health Care	5,434	5	9.82%	6,612	2	13.45%
Sacred Heart Health Systems	4,820	6	8.71%	4,820	5	9.81%
University of West Florida	2,447	7	4.42%			
Pensacola Christian College	1,584	8	2.86%			
Ascend Performance Materials**	1,288	9	2.33%	830	9	1.69%
West Florida Healthcare*	1,200	10	2.17%	1,200	8	2.44%
Florida Power & Light/Gulf Power				1,774	7	3.61%
West Corporation				800	10	1.63%
Total Employees	55,361			49,143		

Source:
(1) Florida West Economic Development Alliance www.FloridaWestEDA.com and Florida Department of Economic Opportunity (Total Government) www.floridajobs.org/workforce-statistics/data-center/statistical-program/current-employment-statistics

(2) Escambia County Annual Comprehensive Fiscal Report for the year ending 2015.

*Formely West Florida Hospital
**Formerly Solutia, Inc.

Schedule 18
Escambia County, Florida

ESCAMBIA COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	Number of Full Time Equivalent Employees as of September 30			
Function/Program	**2024**	**2023**	**2022**	**2021**
General government				
Board of County Commissioners	204	205	168	227
Clerk of Circuit Court & Comptroller	49	45	32	46
Property Appraiser	71	71	71	71
Supervisor of Elections	16	16	15	15
Tax Collector	108	108	108	105
Public safety				
Board of County Commissioners	926	975	862	1,009
Sheriff	710	693	686	704
Physical environment				
Board of County Commissioners	77	70	65	66
Transportation				
Board of County Commissioners	288	299	246	186
Economic environment				
Board of County Commissioners	8	6	6	5
Human services				
Board of County Commissioners	31	28	21	24
Culture and recreation				
Board of County Commissioners	104	99	89	89
Court related				
Board of County Commissioners	19	20	18	16
Clerk of Circuit Court & Comptroller	97	101	111	118
Total	2,708	2,736	2,498	2,681

Source: Escambia County Government

Continued next page

2020	2019	2018	2017	2016	2015
213	193	200	215	177	197
46	42	42	41	41	53
71	71	70	70	70	70
15	15	15	15	13	13
105	103	103	100	100	100
984	924	925	918	862	841
693	693	704	652	652	670
67	70	63	67	65	66
310	326	324	225	229	197
5	5	6	6	6	5
44	30	30	29	43	43
94	93	85	26	26	24
15	15	14	14	13	7
109	112	108	119	118	117
2,771	2,692	2,689	2,497	2,415	2,403

Schedule 19

Escambia County, Florida

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	Fiscal Year 2024	2023	2022	2021
General Government				
County residents per employee (1)	121	119	129	111
Public Safety				
Building permits -total value	$ 957,626,194	$13,253,119,802	$ 3,988,983,016	$ 1,213,847,376
Building permits - single & multi-family units	1,615	2,055	3,017	2,154
Building permits - single family units	unavailable	unavailable	unavailable	unavailable
Building permits - multi-family units	unavailable	unavailable	unavailable	unavailable
Total fire responses	20,268	18,862	18,558	16,862
Total permits issued	33,487	38,616	42,868	50,212
Total inspections performed	80,425	83,096	81,100	73,750
Code enforcement complaints	6,596	6,073	5,296	6,679
Emergency calls (ambulance)	75,826	72,347	71,631	68,939
Non-emergency calls (ambulance)	7,991	6,388	4,698	3,254
Total ambulance transports	53,227	50,908	44,454	45,272
911 calls - City	13,227	13,672	75,250	86,234
Arrests - City	3,014	2,883	2,786	4,683
Traffic violations - City	5,362	4,305	4,783	5,713
911 calls - County	62,640	66,038	52,529	67,447
Arrests - County	9,803	10,203	11,467	7,719
Traffic violations - County	20,539	22,556	3,939	4,425
Physical environment				
Solid waste managed at Perdido Landfill (tons)	439,839	471,189	480,778	569,261
Waste disposed of in the class I landfill (tons)	396,735	421,882	435,230	512,632
Tons of yard trash recycled	12,765	13,680	13,689	16,633
Tons of various recycled materials	29,885	35,039	31,411	39,548
Hazardous material disposed of (tons)	37	42	51	58
Transportation				
Passenger trips - fixed route services	801,840	781,415	733,141	678,427
Passenger trips - paratransit/demand services	105,335	113,454	107,481	94,589
Bob Sikes toll receipts	3,141,016	3,112,260	2,762,018	2,244,988
Culture and recreation				
Bay Center operating revenues	7,480,549	7,295,112	5,974,029	2,656,384
Parks & recreation park uses	112	129	141	149
Equestrian Center events	50	50	51	42
Lake Stone rentals	515	518	570	714
Naval Air Museum visitors	611,294	439,875	229,815	163,462
Students enrolled - University of West Florida	14,343	13,502	13,265	13,317
Students enrolled - Pensacola State College	9,107	8,187	8,425	9,233

N/A: Information not available

Sources: Various county departments, Pensacola Police Department, University of West Florida, Pensacola State College, and the Pensacola Naval Air Museum.

(1) General Government - County residents per employee is derived from total county population on Schedule 16 and total County government employees on Schedule 18.

Continued next page

2020	2019	2018	2017	2016	2015
111	117	117	126	129	129
$559,743,918	unavailable	unavailable	$ 228,500,135	$ 202,881,216	$ 160,326,832
1,702	1,138	1,371	928	923	771
unavailable	unavailable	unavailable	836	816	761
unavailable	unavailable	unavailable	92	107	10
15,580	21,137	18,440	16,683	14,317	15,320
29,526	24,831	26,110	20,881	20,200	18,786
52,361	46,043	51,120	38,848	34,461	33,628
5,925	6,479	6,753	6,471	6,431	7,579
67,964	67,866	58,653	51,464	46,881	41,537
2,292	3,369	4,400	2,760	2,435	534
39,481	42,727	40,288	36,595	36,442	35,225
79,586	70,347	45,962	49,636	51,159	56,602
4,266	3,959	3,697	3,301	3,039	3,176
5,215	8,391	7,315	8,009	6,804	6,859
62,465	48,410	50,468	50,661	50,536	42,402
9,149	12,015	20,107	15,953	14,137	11,306
6,913	14,435	23,255	32,381	22,559	12,014
452,789	428,933	396,444	411,452	334,027	257,778
391,404	361,620	339,170	362,882	318,320	234,031
11,656	10,198	9,170	7,609	8,033	20,262
49,150	56,496	47,520	40,053	4,924	3,380
52	44	42	43	76	34
848,756	1,398,149	1,445,102	1,578,305	1,443,463	1,490,282
96,822	105,879	101,579	92,820	87,558	87,355
2,173,387	3,277,699	3,403,058	3,540,583	3,452,765	3,537,142
3,304,233	5,514,304	5,148,240	4,573,010	4,989,232	4,434,520
86	118	127	78	73	69
28	37	53	66	56	56
693	531	447	473	426	391
169,734	720,951	738,043	772,997	842,639	872,082
13,044	12,850	13,033	12,979	12,798	12,602
11,921	7,054	8,824	8,651	8,229	9,022

Schedule 20

Escambia County, Florida

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	Fiscal Year			
	2024	2023	2022	2021
Function/Program				
General government				
Facilities - number	239	237	234	229
Facilities - square footage	2,774,000	2,780,240	2,771,232	2,727,222
Public Safety				
Jail capacity	2,071	2,071		
Road prison capacity	236	234	236	236
Work release facility capacity	n/a	n/a	n/a	n/a
Fire stations	21	21	21	21
Rescue vehicles (fire trucks, etc)	57	53	54	51
Ambulances	43	36	35	32
Mass transit bus/trolley	76	59	87	70
Sheriffs vehicles (marked/unmarked)	749	422	743	397
Sheriff substations	6	6	7	7
Physical environment				
Landfills in operation (accepting waste)	1	1	1	1
Beaches (miles)				
Pensacola (1)*	24	24	24	17
Perdido Key (2)*	13	13	13	13
Transportation				
Centerline miles of county roads				
Paved mileage	1,533	1,527	1,520	1,512
Unpaved mileage	61	61	61	62
Traffic control devices	464	464	464	464
Bridges	164	157	150	155
Culture and recreation				
Athletic parks	16	16	16	16
Campgrounds	2	2	2	2
Community centers	17	16	16	16
Equestrian center	1	1	1	1
Neighborhood parks	87	84	84	84
Undeveloped parks	11	11	11	11
Beach access/boat ramps	22	21	21	21
Libraries (locations)	7	7	8	7

N/A: Information not available

Sources: Individual County departments

(1) Source: Santa Rosa Island Authority and Community & Environment Bureau

(2) Source: Community & Environment Bureau

* The number of miles were obtained according to a GIS based measurement and 2006 aerial photographs. This measurement is just an approximation and is subject to significant error. Barring disaster or land acquisition/creation, the miles of beach within the County should not change significantly from year-to-year.

Continued next page

2020	2019	2018	2017	2016	2015
228	224	223	219	219	213
2,422,575	2,416,378	2,410,929	2,344,323	2,357,518	2,515,675
236	236	256	256	252	236
n/a	438	438	412	380	380
21	21	21	22	22	22
51	52	52	52	53	53
32	32	29	33	30	29
80	82	83	71	70	83
435	420	420	425	400	400
7	7	4	4	6	6
1	1	1	1	1	1
17	17	17	17	17	17
13	13	13	13	13	13
1,505	1,499	1,496	1,493	1,486	1,479
66	67	69	70	75	80
462	455	435	414	361	356
148	148	148	150	150	165
16	16	16	16	16	16
2	2	2	2	2	2
16	16	16	16	16	16
1	1	1	1	1	1
84	82	82	82	82	82
11	11	11	11	11	11
21	21	21	21	21	21
7	7	7	7	7	6


ESCAMBIA COUNTY
FLORIDA

Compliance Section

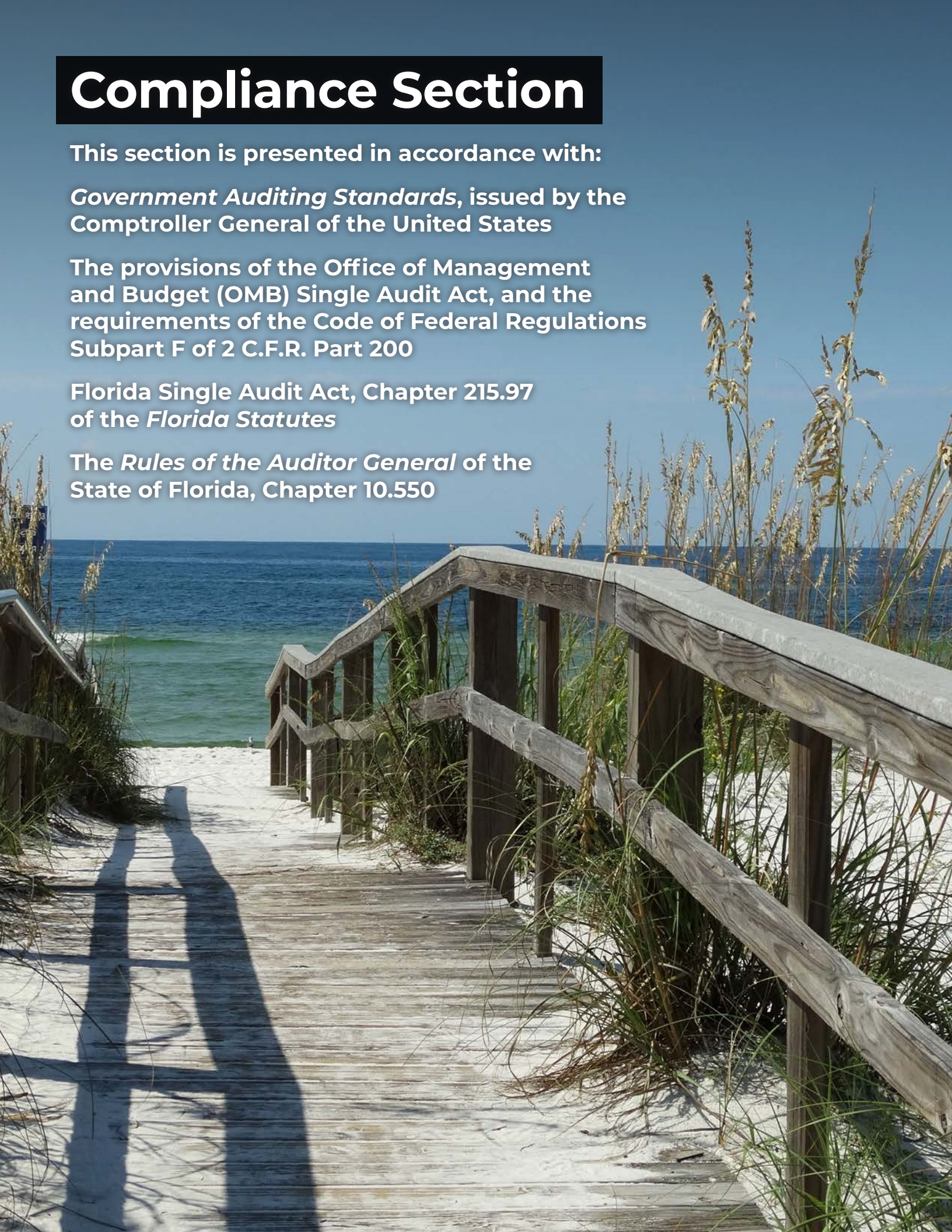
This section is presented in accordance with:

***Government Auditing Standards*, issued by the Comptroller General of the United States**

The provisions of the Office of Management and Budget (OMB) Single Audit Act, and the requirements of the Code of Federal Regulations Subpart F of 2 C.F.R. Part 200

Florida Single Audit Act, Chapter 215.97 of the *Florida Statutes*

The *Rules of the Auditor General* of the State of Florida, Chapter 10.550



Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Board of County Commissioners
Escambia County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Escambia County, Florida, (hereinafter referred to as "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 12, 2025. Our report includes a reference to another auditor who audited the financial statements of the Santa Rosa Island Authority, as described in our report on the County's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the other auditor.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

The Honorable Board of County Commissioners
Escambia County, Florida

We have examined Escambia County, Florida's, (hereinafter referred to as the "the County") compliance with the following requirements for the year ended September 30, 2024:

(1) Florida Statute 218.415 in regard to investments.

(2) Florida Statute 288.8018 in regard to the Deepwater Horizon Oil Spill receipts and expenditures.

(3) Florida Statutes 365.172 and 365.173 in regard to use of E-911 revenues and expenditures.

Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the County has complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of the County and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL

The Honorable Board of County Commissioners
Escambia County, Florida

We have audited the financial statements of Escambia County, Florida as of and for the year ended September 30, 2024, and have issued our report thereon dated February 12, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The Schedule of Receipts and Expenditures of Funds related to the Deepwater Horizon Oil Spill on page 232 is presented for the purpose of additional analysis as required by Florida Statute 288.8018 and the Rules of the Auditor General Chapter 10.557(3)(f) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

Escambia County, Florida

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL
For the Fiscal Year Ended September 30, 2024

Source	Amount Received in the 2023-2024 Fiscal Year	Amount Expended in the 2023-2024 Fiscal Year
Office of Gulf Coast Ecosystem Restoration:		
RESTORE MYIP ELEVEN MILE PONDS PLAN 1 RDCGR080049-01-00	$ 506,475	$ 189,858
RESTORE MYIP 11 MILE CREEK STREAM RESTORATION DESIGN 1 RDCGR080135-01-00	189,698	188,984
RESTORE MYIP SOAR WITH RESTORE WORKFORCE DEV 1 RDCGR080136-01-00	1,847	2,233
RESTORE MYIP BEULAH MASTER PLAN 1 RDCGR080139-01-00	502,829	479,529
RESTORE MYIP CONSTR OF PERDIDO BAY BOAT RAMP 1 RDCGR080161-01-00	1,896,349	1,468,287
RESTORE MYIP CONSTR OF PERDIDO KEY MULTI-USE PATH 1 RDCGR080164-01-00	3,930,453	3,899,075
RESTORE MYIP BROWNSVILLE INCUBATOR 1 RDCGR80410-01-00	175,435	176,135
RESTORE MYIP PERDIDO KEY ACCESS 1 RDCGR080411-01-00	2,175	2,846
RESTORE MYIP CRA COMPLETE STREET 1 RDCGR080412-01-00	412,762	414,012
RESTORE MYIP CRA COMMUNITY CENTER 1 RDCGR080413-01-00	1,642	2,922
RESTORE MYIP LITTLE SABINE BAY RESTORE PROGRAM 1 RDCGR080414-01-00	2,626	2,841
RESTORE MYIP CANTONMENT COM CENTER 1 RDCGR080415-01-00	77,238	77,754
GULF CONSORTIUM-BAYOU CHICO SEDIMENT 210025011.01	348,287	358,327
Florida Department of Environmental Protection:		
NRDA ERP DEP BOAT RAMPS S0779	54,888	75,960
NRDA ERP DEP CARPENTER CREEK DH006	423,014	125,703
NRDA PERDIDO PADDLE DH004	-	175,265
NRDA CARP CRK PARK DH012	51,317	33,488
NRDA INNERARTITY PARK OGC114	-	37,004
NRDA FT PICKENS RD LIGHTING F22AC00490	66,836	66,836
USDA Grant Funds:		
USDA NRCS MAM PENS BAY/PERDIDO RIVER N1220CPT0010979	9,308	6,739
	$ 8,653,179	$ 7,783,798

Note: This includes funds related to the Deepwater Horizon Oil Spill that are considered Federal Awards not audited as a major program or State financial assistance not audited as a major project. These expenditures are reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance under Assistance Listing #21.015, #37.081, #15.658, and #87.052.

This does not include funds related to the Deepwater Horizon Oil Spill that are Federal awards audited as a major program or State financial assistance audited as a major project. The Schedule of Expenditures of Federal Awards and State Financial Assistance includes $2,846,099 of Federal award expenditures (included for Federal Assistance Listing #87.051) that are audited as a major program and related to the Deepwater Horizon Oil Spill.

This schedule is prepared on the cash basis of accounting.

Warren Averett
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MANAGEMENT LETTER

The Honorable Board of County Commissioners
Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements Escambia County, Florida (hereinafter referred to as the "County"), as of and for the year ended September 30, 2024, and have issued our report thereon dated February 12, 2025.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550 *Rules of the Florida Auditor General*.

Other Reports Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on Examination of Compliance Requirements in Accordance with Chapter 10.550*, Rules of the Auditor General.* Disclosures in those reports and schedules, which are dated February 12, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings were reported in the prior year.

Financial Condition and Management
Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require that we apply appropriate procedures and report the results of our determination as to whether the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs
As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the County did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the County's geographical boundaries during the fiscal year under audit

Special District Component Units
Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Property Assessed Clean Energy (PACE) Programs
As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did operate within the County's boundaries during the fiscal year under audit.

As required by Section 10.554(1)(i)6.b. and Section 10.554(1)(i)6.c, Rules of the Auditor General, a list of all program administrators and third-party administrators that administered the program along with the full names and contact information of each such program administrator and third-party administrator is provided below.

Florida Resiliency and Energy District "FRED"
William "Bill" F. Spivey Jr. - Executive Director
Chris Bryan – Program Analyst
Phone – 407-624-5797
Email – cbryan@fdfcbonds.com
Florida Development Finance Corp.
156 Tuskawilla Road, Suite 2340
Winter Springs, FL 32708
Administrator for the Florida Resiliency and Energy District

Florida Green Finance Authority
James Candela – Special District Services
Phone – 561-630-4922 ext: 240
Fax – 561-630-4923
2501 A Burns Road
Palm Beach Gardens, FL 33410

Florida PACE Funding Agency (FPFA)
Michael Moran – Executive Director
Wendy Leach – Director of Operations
Will Saba – SR. Vice President
Phone – 800-969-4382
18201 Von Karman Avenue, Suite 220
Irvine, CA 92612
dta – www.financedta.com

Green Corridor
Beatrice Medina – Assistant Director, PACE Group
Willdan Financial Services
Phone – 951-587-3500
Fax – 951-587-3510
27368 Via Industria, Suite 200
Temecula, CA 92590

Specific Information
As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., Rules of the Auditor General, the Santa Rosa Island Authority (the Authority) reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 50.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $937,381.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $45,247
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
Dune Walkover -$231,135.
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

We did not audit the financial statements of the Santa Rosa Island Authority, a business type activities-discrete component unit, as of and for the year ended September 30, 2024. This component unit was audited by another auditor whose report has been furnished to us, and as it relates to the items above for the Santa Rosa Island Authority, is based solely on the report of the other auditor.

Additional Matters
Section 10.554 (1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred or are likely to have occurred that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

Warren Averett
CPAs AND ADVISORS

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Pensacola, FL 32502
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Board of County Commissioners
Escambia County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Escambia County, Florida's (hereinafter referred to as "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in the State of Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County's major federal programs and state projects are identified in the summary of auditor results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550*, Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General,* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General,* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Florida Department of Financial Services *State Projects Compliance Supplement,* but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Escambia County, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 12, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for the purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
February 12, 2025

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

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
FEDERAL AWARDS					
GULF COAST ECOSYSTEM RESTORATION COUNCIL					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES09	$ 33,494	$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	G0448	12,248	-
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES04	2,800,357	-
SUBTOTAL				2,846,099	-
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	GULF CONSORTIUM	87.052	210025011.01	310,174	-
U.S. DEPARTMENT OF AGRICULTURE					
COOPERATIVE FORESTRY ASSISTANCE	FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	10.664	29555	28,300	-
COOPERATIVE FORESTRY ASSISTANCE	FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	10.664	29919	31,683	-
COOPERATIVE FORESTRY ASSISTANCE	FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	10.664	31099	849	-
SUBTOTAL				60,832	-
U.S. DEPARTMENT OF COMMERCE					
NOAA MISSION-RELATED EDUCATION AWARDS	DIRECT	11.008	NA22NMF0080234	6,103	-
SEA GRANT SUPPORT	THE UNIVERSITY OF SOUTHERN MISSISSIPPI	11.417	8006105-01.01-R/MG/COP-47 PPBEP	14,178	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CHILD SUPPORT SERVICES	FLORIDA DEPARTMENT OF REVENUE	93.563	CSU17	29,581	-
CHILD SUPPORT SERVICES	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	472,127	-
SUBTOTAL				501,708	-
U.S. DEPARTMENT OF HOMELAND SECURITY					
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	15-SP-8Z-01-27-02-514	117,087	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z2564	863,668	-
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z1785	6,582	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D1479	8,815	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	A0503	27,077	-
SUBTOTAL				1,023,229	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	19HM-H4-01-27-01-201	21,267	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0773	3,373,269	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0869	118	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0870	118	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0846	118	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0955	118	-
SUBTOTAL				3,395,008	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0504	97,533	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	23-06	9,971	-
SUBTOTAL				107,504	-
PORT SECURITY GRANT PROGRAM	DIRECT	97.056	EMW-2024-PU-05621	788,514	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	R0577	16,402	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	R0909	106,272	-
SUBTOTAL				122,674	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	$ 127,534	$ -
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UC-12-0012	4,342	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UW-12-0012	616,650	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-21-UC-12-0012	366,127	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-22-UC-12-0012	30,739	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-23-UC-12-0012	457,428	-
CDBG ENTITLEMENT GRANTS CLUSTER SUBTOTAL				1,602,820	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	FLORIDA DEPARTMENT OF COMMERCE	14.228	HS004	74	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	FLORIDA DEPARTMENT OF COMMERCE	14.228	HS005	74	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	FLORIDA DEPARTMENT OF COMMERCE	14.228	HS009	74	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	FLORIDA DEPARTMENT OF COMMERCE	14.228	HS011	15	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	FLORIDA DEPARTMENT OF COMMERCE	14.228	HS018	74	-
SUBTOTAL				311	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-16-DC-12-0225	283,884	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-17-DC-12-0225	249,883	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-18-DC-12-0225	138,584	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-22-DC-12-0225	22,590	22,590
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-23-DC-12-0225	60,832	22,248
SUBTOTAL				755,773	44,838
U.S. DEPARTMENT OF THE INTERIOR					
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	F22AC00490	66,836	-
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	N1220CPT0010979	6,789	-
SUBTOTAL				73,625	
U.S. DEPARTMENT OF JUSTICE					
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.554	CF001/LIV23	20,480	-
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	NATIONAL ASSOCIATION OF VOCA ASSISTANCE ADMINISTRATORS	16.582	24-1461	3,213	-
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	DIRECT	16.735	2019-RP-BX-0008	19,856	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-21-GG-01339-JAGX	1,700	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-22-GG-02120-JAGX	118,078	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-23-GG-03302-JAGX	41,255	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	R7146	15,000	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	R7135	35,780	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	R7191	19,052	-
SUBTOTAL				230,865	-
U.S. DEPARTMENT OF TRANSPORTATION					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G2175	73,140	-
RECREATIONAL TRAILS PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	20.219	T1924	320,000	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X848-00	156,919	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X877-00	38,016	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X938-00	117,711	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X990-00	63,954	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2019-059-00	64,022	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-052-00	70,569	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	1,265,093	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2022-007-00	219,322	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2022-008-00	1,350,000	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2023-025-00	2,804,859	-
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS.	DIRECT	20.526	FL-34-0030-00	9,974	-
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS.	DIRECT	20.526	FL-2020-109-00	193,109	-
FEDERAL TRANSIT CLUSTER SUBTOTAL				6,353,548	-
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G2S86	89,872	-
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G2755	97,656	-
SUBTOTAL				187,528	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

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

U.S. DEPARTMENT OF THE TREASURY					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080049	$ 29,135	$ -
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080135	190,624	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080136	1,956	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080139	312,239	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080161	823,734	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080164	3,379,605	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080410	235,111	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080411	2,846	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080412	453,635	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080413	2,922	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080414	2,841	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080415	101,558	-
SUBTOTAL				5,536,206	-
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	DIRECT	21.023	ERAE0242	262,843	-
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	DIRECT	21.027	SLFRP2107	17,727,086	1,302,546
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	21.027	22FRP85	281,406	-
SUBTOTAL				18,008,492	1,302,546
COVID-19 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	DIRECT	21.032	LATCFCO0963	7,530	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
GEOPGRAPHIC PROGRAMS - GULF OF MEXICO PROGRAM	DIRECT	66.475	01D08220	75,449	-
BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	DIRECT	66.818	02D09521	22,729	-
U.S. EXECUTIVE OFFICE OF THE PRESIDENT					
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	SANTA ROSA COUNTY SHERIFF'S OFFICE	95.001	G24GC0007A	19,413	-
TOTAL FEDERAL FINANCIAL ASSISTANCE				42,749,844	1,347,384
STATE FINANCIAL ASSISTANCE					
EXECUTIVE OFFICE OF THE GOVERNOR					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0394	85,694	-
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0295	8,891	-
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES					
MOSQUITO CONTROL	DIRECT	42.003	30634	37,749	-
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
ECONOMIC DEVELOPMENT PARTNERSHIPS	DIRECT	40.040	S0172	230,330	-
REGIONAL RURAL DEVELOPMENT AND RURAL INFRASTRUCTURE FUND	DIRECT	40.042	S0162	149,092	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

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

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	$ 75,199	$ -
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH004	315,630	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH006	92,275	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH012	24,339	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH017	19,502	-
SUBTOTAL				526,945	-
RESILIENT FLORIDA PROGRAMS	DIRECT	37.098	22SRP15	1,284,223	-
RESILIENT FLORIDA PROGRAMS	DIRECT	37.098	22PLN34	41,314	-
SUBTOTAL				1,325,537	-
FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-4D001	210,859	-
FLORIDA DEPARTMENT OF HEALTH					
COUNTY GRANT AWARDS	DIRECT	64.005	C1017	21,841	-
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
ESCAMBIA COUNTY GUN VIOLENCE REDUCTION	DIRECT	71.090	L8017	420,000	-
FY2023-24 FDLE DRONE REPLACEMENT PROGRAM	DIRECT	71.092	3X012	16,916	-
LOCAL FIREARMS SAFETY TRAINING PROGRAM	DIRECT	71.103	9H028	30,211	-
FY23-24 STATE ASSISTANCE FOR FENTANYL ERADICATION (S.A.F.E.) IN FLORIDA PROGRAM	DIRECT	71.122	2023-SAFE-SF-009	201,700	-
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES					
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S21-22-05-14	294,575	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S17-21-02-54	159,900	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S17-21-02-55	109,074	-
SUBTOTAL				563,549	-
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					
STATE AID TO LIBRARIES	DIRECT	45.030	24-ST-92	95,796	-
FLORIDA DEPARTMENT OF TRANSPORTATION					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G2K40	561,402	-
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G2Z08	216,132	-
SUBTOTAL				777,534	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G2R35	1,207,367	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G2Q94	365,450	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G2F63	155,176	-
SUBTOTAL				520,626	-
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	23134	13,757	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	23139	8,215	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	23146	6,616	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	23226	19,456	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	24009	8,959	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	24026	5,211	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	24027	9,124	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	24044	9,381	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	24105	39,453	-
SUBTOTAL				120,172	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	21216	19,629	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	22212	212	-
SUBTOTAL				19,841	-
FLORIDA HOUSING FINANCE CORPORATION					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2022 SHIP	347,001	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2023 SHIP	1,487,067	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2024 SHIP	1,545,561	62,921
SUBTOTAL				3,379,629	62,921
TOTAL STATE FINANCIAL ASSISTANCE				$ 9,950,279	$ 62,921
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				$ 52,700,123	$ 1,410,305

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

ESCAMBIA COUNTY FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE A – BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of Escambia County, Florida, under programs of the federal and state government for the year ended September 30, 2024. Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Escambia County, Florida, did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – MATCH

The County's match on Federal Transit Administration grants is received from the State of Florida as a non-cash award via Florida Toll Road Credits.

NOTE D – EXPENDITURES INCURRED IN PRIOR FISCAL YEAR

Total Federal Assistance Listing No. 97.036 expenditures of $498,301 were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

ESCAMBIA COUNTY FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

A. SUMMARY OF AUDITOR RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified Opinion
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes ___✔__ no
Significant deficiency (ies) identified that are not considered to be material weakness(es)?	_____ yes ___✔__ none reported
Noncompliance material to financial statements noted?	_____ yes ___✔__ no

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Internal control over major programs:	
Material weakness(es) identified?	_____ yes ___✔__ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	____ yes ____✔___ none reported
Type of auditors' report issued on compliance for major programs:	Unmodified Opinion
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.550, Rules of the Auditor General?	____ yes ___✔____ no

IDENTIFICATION OF MAJOR PROGRAMS

Federal Programs

Federal Assistance Listing No. 21.027 Coronavirus State and local Fiscal Recovery Funds
Federal Assistance Listing No. 87.051 Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program

Dollar threshold used to distinguish between type A and type B programs:	$ 1,282,495
Auditee qualified as low-risk auditee?	____✔__ yes _____ no

A. SUMMARY OF AUDITOR RESULTS – CONTINUED

State Projects

State Assistance Listing No. 37.098 Resilient Florida Program
State Assistance Listing No. 40.901 State Housing Initiatives Partnership Program
State Assistance Listing No. 55.001 Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program

Dollar threshold used to distinguish between type A and type B projects: $ 750,000

B. FINANCIAL STATEMENT FINDINGS

There were no findings, which were required to be reported in accordance with government auditing standards generally accepted in the United States of America.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

There were no findings, which were required to be reported in accordance with the Uniform Guidance.

D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

There were no findings, which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.

Supporting Financial Statements

The following Statements and Compliance Reports are presented to demonstrate compliance with the rules of the Auditor General of the State of Florida:

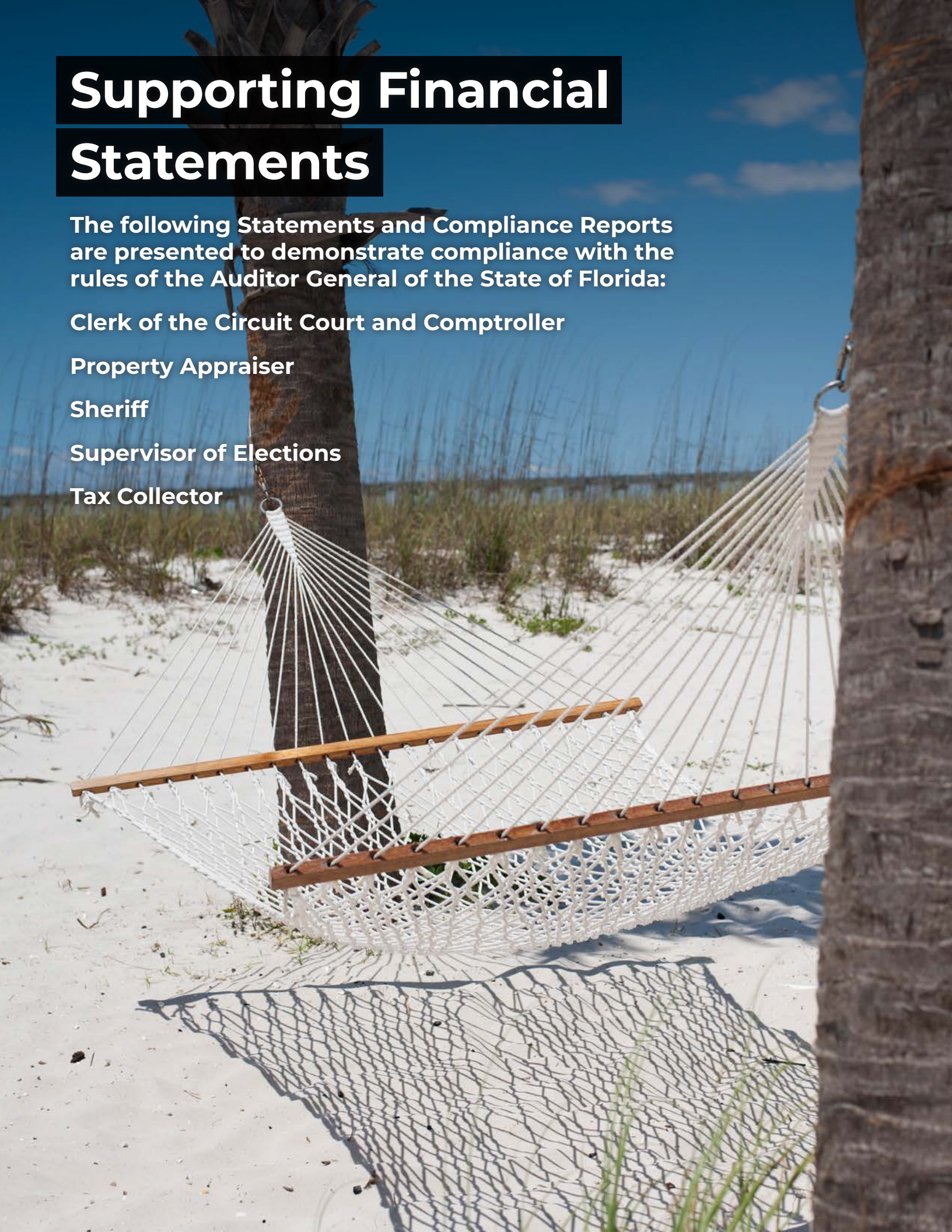
Clerk of the Circuit Court and Comptroller

Property Appraiser

Sheriff

Supervisor of Elections

Tax Collector



FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SEPTEMBER 30, 2024

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA, CLERK OF THE CIRCUIT COURT AND COMPTROLLER SEPTEMBER 30, 2024

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Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

Opinions

We have audited the accompanying financial statements of each major fund, and the aggregate remaining fund information of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Clerk. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

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

Other Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's financial statements. The combining and individual fund financial statements and the combining budget to actual schedule for the general fund by category are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and combining budget to actual schedule for the general fund by category are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, grant agreements and other matters included under the heading: *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards*. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 22, 2025

Financial Statements

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Major Funds		
	General Fund	Public Records Modernization Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 5,647,968	$ 5,361,442	$ 11,009,410
Accounts receivable, net	739	-	739
Due from other governmental units	92,373	107,676	200,049
Total assets	$ 5,741,080	$ 5,469,118	$ 11,210,198
LIABILITIES			
Accounts payable	$ 164,424	$ 6,994	$ 171,418
Accrued liabilities	203,791	14,767	218,558
Due to BOCC	1,596,120	-	1,596,120
Due to other governmental units	3,552,208	-	3,552,208
Other current liabilities	120,377	-	120,377
Total liabilities	5,636,920	21,761	5,658,681
FUND BALANCES			
Restricted for:			
Records modernization technology	-	5,447,357	5,447,357
Assigned to:			
Subsequent year budget	104,160	-	104,160
Total fund balances	104,160	5,447,357	5,551,517
Total liabilities and fund balances	$ 5,741,080	$ 5,469,118	$ 11,210,198

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	Major Funds		
	General Fund	Public Records Modernization Fund	Total Governmental Funds
REVENUES			
Intergovernmental	$ 1,429,395	$ 472,127	$ 1,901,522
Charges for services	6,596,398	709,909	7,306,307
Judgments, fines and forfeitures	1,652,150	-	1,652,150
Investment income	307,716	-	307,716
Miscellaneous revenue	255,430	64	255,494
Total revenues	10,241,089	1,182,100	11,423,189
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	4,756,376	-	4,756,376
Operating expenditures	1,037,122	-	1,037,122
Court related:			
Salaries and benefits	5,624,948	718,548	6,343,496
Operating expenditures	607,857	410,231	1,018,088
Capital outlay	-	7,713	7,713
Payments to State	1,937,990	-	1,937,990
Total expenditures	13,964,293	1,136,492	15,100,785
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,723,204)	45,608	(3,677,596)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,862,829	-	4,862,829
Transfers out	(1,139,625)	-	(1,139,625)
Total other financing sources	3,723,204	-	3,723,204
NET CHANGE IN FUND BALANCES	-	45,608	45,608
FUND BALANCES, OCTOBER 1, 2023	104,160	5,401,749	5,505,909
FUND BALANCES, SEPTEMBER 30, 2024	$ 104,160	$ 5,447,357	$ 5,551,517

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

ASSETS	
Current assets	
Cash and cash equivalents	$ 555,300
LIABILITIES	
Current liabilities	
Compensated absences payable	55,530
Noncurrent liabilities	
Compensated absences payable	499,770
Total liabilities	555,300
NET POSITION	
Unrestricted	-
Total net position	$ -

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED SEPTEMBER 30, 2024

OPERATING REVENUES		
Charges for services	$	159,993
OPERATING EXPENSES		
Personnel services		159,993
Operating income (loss)		-
Changes in net position		-
Net position – beginning		-
Net position – ending	$	-

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Net reimbursement for personal services paid by Court Fund	$ (57,091)
Net decrease in cash and cash equivalents	(57,091)
Cash and cash equivalents, beginning of year	612,391
Cash and cash equivalents, end of year	$ 555,300
RECONCILIATON OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES	
Decrease in compensated absences payable	$ (57,091)
Net cash used in operating activities	$ (57,091)

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2024

ASSETS	
Cash and cash equivalents	$ 10,471,539
Total assets	10,471,539
LIABILITIES	
Cash bonds payable	16,339
Court registry payable	500,096
Real auction payable	68,983
Juror payable	1,455
Restitution payable	4,769
General trust payable	964
Total liabilities	592,606
NET POSITION	
Restricted for:	
Cash bonds	1,877,893
Court registry	7,913,272
Witness/Jury	67,801
Restitution	18,408
General trust	1,559
Total net position	$ 9,878,933

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

ADDITIONS	
Deposits in court registry	$ 19,624,631
Deposits for real auction	4,032,804
Deposits for tax deeds	12,660
Deposits for restitution	391,266
Payments from State	56,117
Deposits for bonds	1,573,704
Deposits for overpayments	225,402
Total additions	25,916,584
DEDUCTIONS	
Release of bonds	1,430,022
Refunds of overpayments	217,557
Payment for jurors	9,750
Payments for witnesses	71,683
Payments to victims	385,243
Auction refunds	4,360,251
Court-ordered disbursements	20,848,235
Total deductions	27,322,741
Changes in net position	(1,406,157)
Net position – beginning	11,285,090
Net position – ending	$ 9,878,933

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting entity

The Escambia County, Florida, Clerk of the Circuit Court and Comptroller (the Clerk) is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Clerk is part of the legal entity of Escambia County, Florida (the County), and is, therefore, reported as part of the primary government. The Clerk's individual financial statements do not purport to reflect the financial position or the results of operations of the primary government of Escambia County, Florida, taken as a whole. The combined financial statements of the primary government of Escambia County, Florida, include the individual statements of the following elected officials and those of separately administered organizations that are controlled by or are dependent upon the county:

Board of County Commissioners
Clerk of the Circuit Court and County Comptroller
Sheriff
Tax Collector
Property Appraiser
Supervisor of Elections

Financial activities of other component units that form the reporting entity of the primary government of Escambia County are not included in these financial statements.

B. Basis of presentation – fund financial statements

These financial statements have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida, which require presentation of *fund-level* only financial statements, and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Clerk and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Clerk's financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Clerk's major funds are defined as follows:

The ***General Fund*** – a governmental fund, which is used to account for and report all financial resources of the Clerk not accounted for and reported in other funds.

The ***Public Records Modernization Fund*** – a special revenue fund, which accounts for monies collected according to Chapter 28.24, Florida Statutes to be used exclusively for the purchase and maintenance of equipment, personnel training and technical assistance in modernizing the official records system, and for funding court-related technology needs of the Clerk as defined in Chapter 29.008, Florida Statutes. Also included in the special revenue fund are activities related to Title IV-D child support cases. Title IV-D funding provides assistance to the plaintiff and enforcement of collections through the Office of Child Support Enforcement.

Additionally, the Clerk reports the following fund types:

Custodial Funds – are used to account for assets received and held by the Clerk as an agent for individuals, private organizations and other governments.

Internal Service Fund – is a proprietary fund that accounts for the balances and activity related to the court-related personnel compensated absences policies.

C. Measurement focus and basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements, and also refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period.

The Clerk considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Expenditures are recorded when the liability is incurred, except for compensated absences for non-court related activities, which are not recorded until paid by the General Fund. Court-related compensated absences are accrued when earned in the internal service fund.

The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or “financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues, inflows and other financing sources) and decreases (expenditures, outflows and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of “available spendable resources” during a period.

Proprietary funds (the internal service fund) are reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. The principal operating revenues of the internal service fund are charges related to the Clerk’s court-related compensated absences activity.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Capital asset acquisitions are recorded as expenditures in governmental funds.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make use of estimates that affect the reported amounts in the financial statements and note disclosures. Actual results could differ from estimates.

D. Fund balance and flow assumptions

Fund balance at September 30, 2024, consists of the following:

Nonspendable fund balance – include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable in governmental fund types typically are for inventories and prepaid items. As of September 30, 2024, the Clerk had no nonspendable fund balances.

Restricted fund balance – include amounts that can be spent only for specific purposes which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – include amounts that can only be used for the specific purpose determined by a formal action of the Clerk's highest level of decision-making authority. Commitments may be changed or lifted only by the Clerk taking the same formal action that imposed the constraint originally. As of September 30, 2024, the Clerk had no committed fund balances.

Assigned fund balance – include amounts intended to be used by the Clerk for specific purposes, but which do not meet any of the criterion to be considered either restricted or committed. As of September 30, 2024, the Clerk had a fund balance of $104,160 assigned to the subsequent year budget for a capital project to be completed during the year ended September 30, 2024.

Unassigned fund balance – is the residual classification of the general fund only and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Periodically, the Clerk may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Clerk's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

E. Capital assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) and intangible assets costing at least $5,000 are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated or amortized in Escambia County's government-wide financial statements. The Clerk maintains custodial responsibility for the capital assets used by the Clerk.

F. Accumulated compensated absences

Employees may accumulate, subject to limitations, amounts of earned, but unused sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable (related to governmental fund activities) based upon the Clerk's paid-time-off policy is reported as a liability in the statement of net position in the County's government-wide financial statements. That liability includes earned but unused vacation and sick time, as well as FICA taxes and retirement contributions related thereto.

The court-related portion of compensated absences are recorded in the internal service fund, which was established to accumulate resources for such payment in future years.

G. Funding provided by the State of Florida and Board of County Commissioners

The Clerk and Comptroller functions are funded by two primary sources, the State of Florida and the Board of County Commissioners (the BOCC).

The State provides operating funds for court-side activities of the Clerk through a State of Florida Clerk of Court Trust Fund. Clerks retain their revenues up to the budget amount appropriated from the trust fund. Also, any shortage of revenues up to the approved budget is funded by the trust fund. Excess revenues above the appropriation are returned to the State.

The Board of County Commissioners funds operating activities and capital expenditures for the comptroller functions. The Clerk submits a proposed budget to the Board for approval for each fiscal year. Funding by the Board is recorded as a "transfer out" in the financial statements of the County and as a "transfer in" on the financial statements of the Clerk.

Florida Statutes require that the excess of the Board's appropriations (and other revenues) over expenditures be returned to the Board at the end of the fiscal year.

2. Cash Deposits with Financial Institutions

Cash and cash equivalents are highly liquid investments with original maturities of three months or less when purchased. Investments are recorded at fair value.

The investment of surplus funds is governed by the provisions of Florida Statute 218.415, as to the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Clerk manages custodial credit risk by maintaining its deposits in financial institutions designated as “Qualified Public Depositories” by the State Treasurer.

The Clerk's cash deposits are held by banks, which qualify as public depositories under the Florida Security for Public Deposits Act, as required by Chapter 280, Florida Statutes. All of the Clerk’s deposits are fully insured by the Public Deposit Trust Fund.

At September 30, 2024, the reported amount of the Clerk’s deposits was approximately $22 million, and the bank balance was approximately $22 million, consisting entirely of cash and deposit accounts.

3. Interfund Receivables, Payables and Transfers

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. At September 30, 2024, there were no interfund receivables or payables within the Clerk’s funds. Transfers consist of $4,862,829 of “Transfers in” from the Board of County Commissioners and “Transfers out” of excess budget and fees totaling $1,139,625, which is included in “Due to BOCC” as of year end.

4. Due From/To Other Governments

Based on the legal opinion provided by Clerks of Court Operations Corporation, general counsel of the provisions of Section 28.37(3), Florida Statute, which was adopted as a policy by the CCOC Finance and Budget Committee, excess court-related funds of $2,516,657 have been included in “Due to other governmental units”.

5. Retirement Plan

The Clerk participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report may be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer, cost-sharing defined benefit retirement plan, or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university community college or a participating city or special district within the State of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments, while continuing employment with an FRS employer for a period not to exceed 96 months after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class.

Members in the Investment Plan decide how their funds are allocated between various investment accounts and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in DROP.

The contribution requirements of the Clerk and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Clerk's contributions to FRS for the years ended September 30, 2024, 2023 and 2022, were $1,206,605, $1,111,206 and $962,740, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2024, 2023 and 2022, were as follows:

	2024	2023	2022
Regular Class Members not qualifying for other classes	13.63%	13.57%	11.91%
Senior Management Class Members of senior management who do not elect the optional annuity retirement program	34.52%	34.52%	31.57%
Elected Officials Class Certain elected county officials	58.68%	58.68%	57.00%
Deferred Retirement Option Program (DROP) Members are enrolled in DROP from FRS	21.13%	21.13%	18.60%

Net Pension Obligation – Proportionate Share

The Clerk has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the County-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the Annual Comprehensive Financial Report of Escambia County, Florida.

6. Other Post-Employment Benefits (OPEB), Other Than Pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Clerk's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost, and the total OPEB liability, is measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County, as a whole and not separately for the Clerk's Office. Accordingly, these calculations and disclosures can be found in the County's Annual Comprehensive Financial Report.

7. Risk Management

The County has a risk management program to insure claims against the BOCC, Constitutional Officers, and Santa Rosa Island Authority for the following types of risks:

Workers' Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 - $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

There also were no significant reductions in insurance coverage from the prior year and there have been no settlements which exceeded the Clerk's insurance coverage in any of the past three fiscal years.

8. Litigation

From time to time, the Clerk may be involved as a defendant in certain litigation and claims arising from the ordinary course of operations. In the opinion of legal counsel, there are no lawsuits or claims outstanding, which will have a material adverse effect on the financial position of the Clerk.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Intergovernmental	$ 320,500	$ 440,146	$ 1,429,395	$ 989,249
Charges for services	6,929,600	6,929,600	6,596,398	(333,202)
Judgments, fines and forfeitures	1,730,000	1,730,000	1,652,150	(77,850)
Investment income	375,100	375,100	307,716	(67,384)
Miscellaneous	271,074	271,074	255,430	(15,644)
Total revenues	9,626,274	9,745,920	10,241,089	495,169
EXPENDITURES				
Current:				
General government:				
Salaries and benefits	5,548,375	5,548,375	4,756,376	791,999
Operating expenditures	1,126,204	1,216,204	1,037,122	179,082
Court related:				
Salaries and benefits	7,047,699	7,047,699	5,624,948	1,422,751
Operating expenditures	666,825	786,471	607,857	178,614
Capital outlay	10,000	10,000	-	10,000
Payments to State	-	-	1,937,990	(1,937,990)
Total expenditures	14,399,103	14,608,749	13,964,293	644,456
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,772,829)	(4,862,829)	(3,723,204)	1,139,625
OTHER FINANCING SOURCES (USES)				
Transfers in	4,772,829	4,862,829	4,862,829	-
Transfers out	-	-	(1,139,625)	(1,139,625)
Total other financing sources (uses)	4,772,829	4,862,829	3,723,204	(1,139,625)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, OCTOBER 1, 2023	-	-	104,160	104,160
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ 104,160	$ 104,160

See notes to the required supplementary information.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – PUBLIC RECORDS MODERNIZATION FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Intergovernmental	$ 465,000	$ 465,000	$ 472,127	$ 7,127
Charges for services	950,000	950,000	709,909	(240,091)
Miscellaneous revenue	-	-	64	64
Total revenues	1,415,000	1,415,000	1,182,100	(232,900)
EXPENDITURES				
Current:				
Court related:				
Salaries and benefits	1,130,000	1,130,000	718,548	411,452
Operating expenditures	275,000	275,000	410,231	(135,231)
Capital outlay	10,000	10,000	7,713	2,287
Total expenditures	1,415,000	1,415,000	1,136,492	278,508
EXCESS OF REVENUES OVER EXPENDITURES	-	-	45,608	45,608
FUND BALANCE, OCTOBER 1, 2023	-	-	5,401,749	5,401,749
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ 5,447,357	$ 5,447,357

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

The Clerk's Office operates under budget procedures pursuant to Florida Statutes. Annual budgets are legally adopted for the general fund and the public records modernization fund and are on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level. Budgetary changes within the funds are made at the discretion of the Clerk.

The proposed budget is also prepared, summarized and submitted by the Clerk to the Florida Clerks of Court Operations Corporation. The proposed budget must provide detailed information on the anticipated revenues available and expenditures necessary for the performance of the court-related functions listed in Florida Statute 28.35(3)(a) of the Clerk's office.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING BALANCE SHEET –
GENERAL FUND BY CATEGORY

SEPTEMBER 30, 2024

	General Fund	General Fund Court Services	Total General Fund
ASSETS			
Cash and cash equivalents	$ 2,303,380	$ 3,344,588	$ 5,647,968
Accounts receivable	489	250	739
Due from other governmental units	-	92,373	92,373
Total assets	$ 2,303,869	$ 3,437,211	$ 5,741,080
LIABILITIES			
Accounts payable	$ 96,635	$ 67,789	$ 164,424
Accrued liabilities	97,788	106,003	203,791
Due to BOCC	1,272,197	323,923	1,596,120
Due to other governmental units	681,333	2,870,875	3,552,208
Other current liabilities	51,756	68,621	120,377
Total liabilities	2,199,709	3,437,211	5,636,920
FUND BALANCES			
Assigned to:			
Subsequent year budget	104,160	-	104,160
Total fund balances	104,160	-	104,160
Total liabilities and fund balances	$ 2,303,869	$ 3,437,211	$ 5,741,080

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2024

	General Fund	General Fund Court Services	Total General Fund
REVENUES			
Intergovernmental	$ 7,239	$ 1,422,156	$ 1,429,395
Charges for services	2,063,055	4,533,343	6,596,398
Judgments, fines and forfeitures	-	1,652,150	1,652,150
Investment income	-	307,716	307,716
Miscellaneous revenue	-	255,430	255,430
Total revenues	2,070,294	8,170,795	10,241,089
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	4,756,376	-	4,756,376
Operating expenditures	1,037,122	-	1,037,122
Court related:			
Salaries and benefits	-	5,624,948	5,624,948
Operating expenditures	-	607,857	607,857
Payments to State	-	1,937,990	1,937,990
Total expenditures	5,793,498	8,170,795	13,964,293
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,723,204)	-	(3,723,204)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,862,829	-	4,862,829
Transfers out	(1,139,625)	-	(1,139,625)
Total other financing sources	3,723,204	-	3,723,204
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCES, OCTOBER 1, 2023	104,160	-	104,160
FUND BALANCES, SEPTEMBER 30, 2024	$ 104,160	$ -	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2024

	General Fund		
	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Intergovernmental	$ -	$ -	$ 7,239
Charges for services	1,901,750	1,901,750	2,063,055
Judgments, fines and forfeitures	-	-	-
Investment income	-	-	-
Miscellaneous revenue	-	-	-
Total revenues	1,901,750	1,901,750	2,070,294
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	5,548,375	5,548,375	4,756,376
Operating expenditures	1,126,204	1,216,204	1,037,122
Court related:			
Salaries and benefits	-	-	-
Operating expenditures	-	-	-
Capital outlay	-	-	-
Payments to State	-	-	-
Total expenditures	6,674,579	6,764,579	5,793,498
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,772,829)	(4,862,829)	(3,723,204)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,772,829	4,862,829	4,862,829
Transfers out	-	-	(1,139,625)
Total other financing sources	4,772,829	4,862,829	3,723,204
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, OCTOBER 1, 2023	-	-	104,160
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2024
(Continued)

	General Fund – Court Services		
	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Intergovernmental	$ 320,500	$ 440,146	$ 1,422,156
Charges for services	5,027,850	5,027,850	4,533,343
Judgments, fines and forfeitures	1,730,000	1,730,000	1,652,150
Investment income	375,100	375,100	307,716
Miscellaneous revenue	271,074	271,074	255,430
Total revenues	7,724,524	7,844,170	8,170,795
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	-	-	-
Operating expenditures	-	-	-
Court related:			
Salaries and benefits	7,047,699	7,047,699	5,624,948
Operating expenditures	666,825	786,471	607,857
Capital outlay	10,000	10,000	-
Payments to State	-	-	1,937,990
Total expenditures	7,724,524	7,844,170	8,170,795
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, OCTOBER 1, 2023	-	-	-
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ -

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2024
(Continued)

	Total General Fund			
	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 320,500	$ 440,146	$ 1,429,395	$ 989,249
Charges for services	6,929,600	6,929,600	6,596,398	(333,202)
Judgments, fines and forfeitures	1,730,000	1,730,000	1,652,150	(77,850)
Investment income	375,100	375,100	307,716	(67,384)
Miscellaneous revenue	271,074	271,074	255,430	(15,644)
Total revenues	9,626,274	9,745,920	10,241,089	495,169
EXPENDITURES				
Current:				
General government:				
Salaries and benefits	5,548,375	5,548,375	4,756,376	791,999
Operating expenditures	1,126,204	1,216,204	1,037,122	179,082
Court related:				
Salaries and benefits	7,047,699	7,047,699	5,624,948	1,422,751
Operating expenditures	666,825	786,471	607,857	178,614
Capital outlay	10,000	10,000	-	10,000
Payments to State	-	-	1,937,990	(1,937,990)
Total expenditures	14,399,103	14,608,749	13,964,293	644,456
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,772,829)	(4,862,829)	(3,723,204)	1,139,625
OTHER FINANCING SOURCES (USES)				
Transfers in	4,772,829	4,862,829	4,862,829	-
Transfers out	-	-	(1,139,625)	(1,139,625)
Total other financing sources (uses)	4,772,829	4,862,829	3,723,204	(1,139,625)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, OCTOBER 1, 2023	-	-	104,160	104,160
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ 104,160	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds				
	Court Registry	Juror and Witness	Restitution	General Trust	Total
ASSETS					
Cash and cash equivalents	$ 8,482,351	$ 69,256	$ 23,177	$ 1,896,755	$ 10,471,539
Total assets	8,482,351	69,256	23,177	1,896,755	10,471,539
LIABILITIES					
Accounts payable					
Cash bonds payable	-	-	-	16,339	16,339
Court registry payable	500,096	-	-	-	500,096
Real auction payable	68,983	-	-	-	68,983
Other payables	-	1,455	4,769	964	7,188
Total liabilities	569,079	1,455	4,769	17,303	592,606
NET POSITION					
Restricted for:					
Cash bonds	-	-	-	1,877,893	1,877,893
Court registry	7,913,272	-	-	-	7,913,272
Witness/Jury	-	67,801	-	-	67,801
Restitution	-	-	18,408	-	18,408
General trust	-	-	-	1,559	1,559
Total net position	$ 7,913,272	$ 67,801	$ 18,408	$ 1,879,452	$ 9,878,933

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds				
	Court Registry	Juror and Witness	Restitution	General Trust	Total
ADDITIONS					
Deposits in court registry	$ 19,624,631	$ -	$ -	$ -	$ 19,624,631
Deposits for real auction	4,032,804	-	-	-	4,032,804
Deposits for jurors	-	12,660	-	-	12,660
Deposits for restitution	-	-	391,266	-	391,266
Payments from State	-	56,117	-	-	56,117
Deposits for bonds	-	-	-	1,573,704	1,573,704
Deposits for overpayments	-	-	-	225,402	225,402
Total additions	23,657,435	68,777	391,266	1,799,106	25,916,584
DEDUCTIONS					
Release of bonds	-	-	-	1,430,022	1,430,022
Refunds of overpayments	-	-	-	217,557	217,557
Payments for jurors	-	9,750	-	-	9,750
Payments for witnesses	-	71,683	-	-	71,683
Payments to victims	-	-	385,243	-	385,243
Auction refunds	4,360,251	-	-	-	4,360,251
Court-ordered disbursements	20,848,235	-	-	-	20,848,235
Total deductions	25,208,486	81,433	385,243	1,647,579	27,322,741
Changes in net position	(1,551,051)	(12,656)	6,023	151,527	(1,406,157)
Net position – beginning	9,464,323	80,457	12,385	1,727,925	11,285,090
Net position – ending	$ 7,913,272	$ 67,801	$ 18,408	$ 1,879,452	$ 9,878,933

See independent auditors' report.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, and have issued our report thereon dated January 22, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
January 22, 2025

Warren Averett
CPAs AND ADVISORS

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Pensacola, FL 32502
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS PERFORMED IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

We have examined the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida's (the Clerk), compliance with Florida Statute 218.415 in regard to investments; Florida Statutes 28.35 and 28.36 in regard to certain court-related functions; and Florida Statute 61.181 in regard to operation of a depository for alimony and child support, for the year ended September 30, 2024. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Warren Averett, LLC

Pensacola, Florida
January 22, 2025

Warren Averett
CPAs AND ADVISORS

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MANAGEMENT LETTER

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

Report on the Financial Statements
We have audited the financial statements of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2024, and have issued our report thereon dated January 22, 2025.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 22, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk was established by Article VIII, Section 1(d) of the Constitution of the State of Florida. There are no component units related to the Clerk.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, and the Clerk and the Escambia County Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 22, 2025

ANNUAL AUDIT REPORT
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
ESCAMBIA COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2024

There were no comments which required management's written response.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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INDEPENDENT AUDITORS' REPORT

Honorable Chris Jones
Escambia County Property Appraiser

Opinion

We have audited the financial statements of the general fund of the Escambia County, Florida, Property Appraiser (the Property Appraiser), as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund information for the Property Appraiser as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Property Appraiser and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund information, but only for that portion of the major funds and the aggregate remaining fund information of Escambia County, Florida, that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2024, and the changes in its financial position for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property Appraiser's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property Appraiser's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2024, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.



Pensacola, Florida
December 3, 2024

FINANCIAL STATEMENTS

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

BALANCE SHEET
GENERAL FUND

SEPTEMBER 30, 2024

	General Fund
ASSETS	
Cash	$ 582,084
Prepaid items	1,305
Total assets	$ 583,389
LIABILITIES	
Accounts payable	$ 23,696
Accrued liabilities	193,618
Due to Board of County Commissioners	365,414
Due to other governments	661
Total liabilities	583,389
FUND BALANCE	
Unassigned	-
Total fund balance	-
Total liabilities and fund balance	$ 583,389

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	General Fund
REVENUES	
Charges for services	$ 14,258
Investment income:	
Miscellaneous revenue	3,677
Total revenues	17,935
EXPENDITURES	
Current	
General government:	
Salaries and benefits	6,354,013
Operating expenditures	833,262
Capital outlay	51,027
Total expenditures	7,238,302
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(7,220,367)
OTHER FINANCING SOURCES AND (USES)	
Transfers in	7,585,781
Transfers out	(365,414)
Total other financing sources	7,220,367
NET CHANGE IN FUND BALANCE	-
FUND BALANCE, OCTOBER 1, 2023	-
FUND BALANCE, SEPTEMBER 30, 2024	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida, Property Appraiser (the Property Appraiser), is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Property Appraiser's budget is submitted to the Florida Department of Revenue (per Florida Statute 195.087) for approval. The Escambia County Board of County Commissioners (the Board) appropriates and distributes to the Property Appraiser on a quarterly basis the funds necessary to operate the Property Appraiser's office.

For financial reporting purposes, the Property Appraiser is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the County's Comprehensive Annual Financial Report. The Property Appraiser's individual financial statements do not purport to reflect the financial position or the results of operations of the primary government of the County, taken as a whole. The combined financial statements of the primary government of the County include the individual statements of the following elected officials and those separately administered organizations that are controlled by or are dependent upon the County:

Board of County Commissioners
Clerk of the Circuit Court and Comptroller
Sheriff
Tax Collector
Property Appraiser
Supervisor of Elections

Financial activities of other component units that form the reporting entity of the primary government of the County are not included in these financial statements.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with Rules of the Auditor General, State of Florida, which require presentation of *fund level* only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of the County, that relates to transactions of the Property Appraiser and are not intended to present the financial position and changes in financial position of the County, taken as a whole.

The Property Appraiser's financial records and accounts are maintained in accordance with the principles of fund accounting, whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations

on the use of such resources. The Property Appraiser's general fund (a governmental fund type) is the sole operating fund of the Property Appraiser. No additional funds are required to be maintained.

Fund Balance – Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending.

C. Measurement Focus and Basis of Accounting

The general fund is accounted for using the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual—that is when they are both measurable and available to finance expenditures of the current period. The Property Appraiser considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year.

Expenditures generally are recognized under the *modified accrual basis of accounting* when the fund liability is incurred. However, expenditures for compensated absences are recognized when payments are made to employees.

D. Funding from the Board of County Commissioners

Appropriations from the Board are recorded as "transfers in" on the Statement of Revenues, Expenditures and Changes in Fund Balance.

In accordance with Florida Statutes, the general fund's excess of revenues and transfers over expenditures is returned to the Board at year end and is reported as a "transfer out" on the Statement of Revenues, Expenditures and Changes in Fund Balance.

E. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in the County's government-wide financial statements.

F. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned but unused sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable (related to governmental fund activities) based upon the Property Appraiser's paid-time-off (PTO) policy is reported as a liability in the Statement of Net Position in the County's basic financial statements. That liability includes earned but unused vacation, sick and comp time, as well as FICA taxes and retirement contributions related thereto.

2. CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

The investment of surplus funds is governed by the provisions of Florida Statute 218.415 regarding the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Property Appraiser manages custodial credit risk by maintaining its deposits in a financial institution designated as a "Qualified Public Depository" by the State Treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2024, the reported amount of the Property Appraiser's deposits and the bank balance, consisting entirely of deposits in a checking account, was $617,996.

3. TRANSFERS

"Transfers in" consists of $7,585,781 from the Board, and "transfers out" represents excess appropriations and fees returned to the Board in the amount of $366,075. Amounts due to the Board were $365,414 at September 30, 2024.

4. DUE TO/FROM OTHER GOVERNMENTS

At September 30, 2024, the amounts due to other governments totaled $661.

5. RETIREMENT PLAN

The Property Appraiser participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report may be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer cost-sharing defined benefit retirement plan, or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit, where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62, with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65, with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 96 months after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class. Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in DROP.

The contribution requirements of the Property Appraiser and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer.

The Property Appraiser's contributions to FRS for the years ended September 30, 2024, 2023 and 2022, were $781,468, $675,443 and $551,666, respectively, equal to the required contributions for each year.

The contribution rates in effect during the years ended September 30, 2024, 2023 and 2022, were as follows:

	2024	2023	2022
Regular Class: Members not qualifying for other classes.	13.63%	13.57%	11.91%
Senior Management Class: Members of senior management who do not elect the optional annuity retirement program.	34.52%	34.52%	31.57%
Elected Officials Class: Certain elected county officials.	58.68%	58.68%	57.00%
Deferred Retirement Option Program (DROP): Members enrolled in DROP from FRS.	21.13%	21.13%	18.60%

Net Pension Liability – Proportionate Share

The Property Appraiser has a net FRS pension liability determined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This long-term liability is only reported in the county-wide financial statements and is not a current liability of the general fund. All required disclosures and schedules may be found in the Comprehensive Annual Financial Report of Escambia County, Florida.

6. POSTEMPLOYMENT BENEFITS (OPEB) OTHER THAN PENSIONS

The Board offers postemployment health care benefits (OPEB) to all retired employees of the Property Appraiser's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability is measured as the portion of the actuarial present value of projected benefit payments that are attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Property Appraiser's Office. Accordingly, these calculations and disclosures can be found in the County's Comprehensive Annual Financial Report.

7. RISK MANAGEMENT

The County has a risk management program to ensure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1 million bodily injury for each accident and $1 million bodily injury by disease for each employee, with an aggregate $1 million policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 to $250,000 self-insured retentions per occurrence with excess limits of $45 million, including wind damage.

The Property Appraiser participated in the County's insurance program during the year at a cost of $31,713. There were no significant reductions in insurance coverage from the prior year, and no settlements exceeded the Property Appraiser's insurance coverage in any of the past three fiscal years.

8. LITIGATION

The Property Appraiser is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding which will have a material adverse effect on the financial position of the Property Appraiser's Office.

9. SUBSEQUENT EVENTS

The Property Appraiser has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 3, 2024, the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	$ -	$ -	$ 14,258	$ 14,258
Miscellaneous revenue	-	-	3,677	3,677
Total revenues	-	-	17,935	17,935
EXPENDITURES				
Current				
General government:				
Salaries and benefits	6,741,611	6,628,476	6,354,013	274,463
Operating expenditures	772,206	849,999	833,262	16,737
Capital outlay	-	51,027	51,027	-
Reserved for contingencies	70,000	70,000	-	70,000
Total expenditures	7,583,817	7,599,502	7,238,302	361,200
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(7,583,817)	(7,599,502)	(7,220,367)	379,135
OTHER FINANCING SOURCES AND (USES)				
Transfers in	7,583,817	7,599,502	7,585,781	(13,721)
Transfers out	-	-	(365,414)	(365,414)
Total other financing sources	7,583,817	7,599,502	7,220,367	(379,135)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, OCTOBER 1, 2023	-	-	-	-
FUND BALANCE, SEPTEMBER 30, 2024	$ -	$ -	$ -	$ -

See notes to the required supplementary information.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2024

The Property Appraiser's Office operates under budget procedures pursuant to Florida Statutes. Annual budgets are legally adopted for the general fund on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level.

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chris Jones
Escambia County Property Appraiser

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Escambia County, Florida, Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2024.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Property Appraiser's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
December 3, 2024

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Chris Jones
Escambia County Property Appraiser

We have examined the Office of the Property Appraiser of Escambia County, Florida's (hereinafter referred to as Property Appraiser), compliance with Florida Statute 218.415 regarding investments for the year ended September 30, 2024.

Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence that we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement.

Our examination does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Warren Averett, LLC

Pensacola, Florida
December 3, 2024

Warren Averett
CPAs AND ADVISORS

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MANAGEMENT LETTER

Honorable Chris Jones
Escambia County Property Appraiser

Report on the Financial Statements
We have audited the financial statements of the general fund of the Office of the Property Appraiser of Escambia County**,** Florida, as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2024.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports which are dated December 3, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Property Appraiser was established by Article VIII, Section 1(d) of the Constitution of the State of Florida. There are no component units related to the Property Appraiser.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts, grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Property Appraiser, the Escambia County Board of County Commissioners and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
December 3, 2024

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2024

There were no comments which require management's written response.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SEPTEMBER 30, 2024

Warren Averett
CPAs AND ADVISORS
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The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SHERIFF

SEPTEMBER 30, 2024

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FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SHERIFF

SEPTEMBER 30, 2024

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Warren Averett
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INDEPENDENT AUDITORS' REPORT

Honorable Chip Simmons, Sheriff
Escambia County, Florida

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Office of the Sheriff of Escambia County, Florida ("Sheriff"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2024, and the respective changes in financial position and cash flows, where applicable for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion nor provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying budgetary comparison schedule and combining financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 27, 2025

Financial Statements

ESCAMBIA COUNTY, FLORIDA
SHERIFF

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Sheriff's Programs Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 2,252,388	$ 230,136	$ 2,482,524
Due from other funds	106,020	49,059	155,079
Due from Board of County Commissioners	832,384	-	832,384
Due from other governmental units	-	106,020	106,020
Inventory	740,290	-	740,290
Total assets	$ 3,931,082	$ 385,215	$ 4,316,297
LIABILITIES			
Accounts payable	$ 289,990	$ -	$ 289,990
Accrued liabilities	2,623,172	-	2,623,172
Due to other funds	49,059	106,020	155,079
Due to Board of County Commissioners	228,571	-	228,571
Unearned revenue	-	279,195	279,195
Total liabilities	3,190,792	385,215	3,576,007
FUND BALANCE			
Nonspendable:			
Inventory	740,290	-	740,290
Total fund balance	740,290	-	740,290
Total liabilities and fund balance	$ 3,931,082	$ 385,215	$ 4,316,297

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Sheriff's Programs Fund	Total Governmental Funds
REVENUES			
Grant revenue	$ -	$ 2,102,256	$ 2,102,256
Judgments, fines and forfeitures	-	149,804	149,804
Total revenues	-	2,252,060	2,252,060
EXPENDITURES			
Public safety:			
Salaries and benefits	72,986,210	456,180	73,442,390
Operating expenditures	11,235,387	207,459	11,442,846
Debt service	125,000	420,000	545,000
Capital outlay	1,024,814	1,168,421	2,193,235
Total expenditures	85,371,411	2,252,060	87,623,471
Excess (Deficiency) of revenues over (under) expenditures	(85,371,411)	-	(85,371,411)
Other financing sources and uses:			
Transfers in	85,461,813	-	85,461,813
Transfers out	(90,402)	-	(90,402)
Total other financing sources and uses	85,371,411	-	85,371,411
Net change in fund balance	-	-	-
Fund balance, October 1, 2023	485,723	-	485,723
Change in inventory	254,567	-	254,567
Fund balance, September 30, 2024	$ 740,290	$ -	$ 740,290

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF NET POSITION – INTERNAL SERVICE FUND

SEPTEMBER 30, 2024

ASSETS		
Current assets		
Amounts held by others for benefits	$	4,824,324
Total current assets		4,824,324
LIABILITIES		
Current liabilities		
Claims incurred but not reported	$	743,164
Total current liabilities		743,164
NET POSITION		
Unrestricted		4,081,160
Total net position	$	4,081,160

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – INTERNAL SERVICE FUND

YEAR ENDED SEPTEMBER 30, 2024

OPERATING REVENUES		
Charges for services		
Premium revenue – self insurance	$	11,181,795
Increase in premium reserves		963,497
Rebates and other		1,098,158
Total operating revenues		13,243,450
OPERATING EXPENSES		
Change in incurred but not reported claims		(866,443)
Claims expense – self insurance		10,350,814
Stop-loss coverage		613,112
Administrative and operating expenses		727,947
Total operating expenses		10,825,430
Change in net position		2,418,020
Net position, October 1, 2023		1,663,140
Net position, September 30, 2024	$	4,081,160

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUND

YEAR ENDED SEPTEMBER 30, 2024

Cash flows from operating activities	
Receipts from benefits management	$ 13,243,450
Payments to suppliers and for claims	(11,691,873)
Transfers to others for benefits	(1,551,577)
Net cash provided by (used in) operating activities	-
Net change in cash and cash equivalents	-
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	$ -
Reconciliation of change in net position to net cash provided by (used in) operating activities	2,418,020
Changes in assets and liabilities:	
(Increase) decrease in amounts held by others for benefits	(1,551,577)
(Decrease) increase claims incurred but not reported	(866,443)
Net cash provided by (used in) operating activities	$ -

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2024

ASSETS		
Cash and cash equivalents	$	269,125
Total assets		269,125
LIABILITIES		
Due to defendant		14,146
Due to Clerk		12,056
Total liabilities		26,202
NET POSITION		
Restricted for:		
Employee events		8,417
Evidence		234,506
Total net position	$	242,923

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF CHANGES IN FIDUCIARY NET POSTION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

ADDITIONS		
Evidence collected	$	502,968
Civil process fees		381,884
Contributions from employees		11,083
Total additions		895,935
DEDUCTIONS		
Evidence returned to defendant		192,608
Paid to BOCC LET		407,211
Paid to BOCC per F.S.		299,831
Paid to Clerk for contempt		78,640
Credit card fees		3,413
Payments for employee events		20,532
Total deductions		1,002,235
Net change in fiduciary net position		(106,300)
Net position, October 1, 2023		349,223
Net position, September 30, 2024	$	242,923

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida, Sheriff (the "Sheriff") is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Sheriff's budget is submitted to the Escambia County Board of County Commissioners (the "Board") for approval. The Board appropriates and distributes to the Sheriff, on a monthly basis, funds necessary to operate the Sheriff's office.

For financial reporting purposes, the Sheriff is deemed to be a part of the primary government of Escambia County, Florida (the "County") and therefore, is included as such in the Escambia County, Florida, Annual Comprehensive Financial Report.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with *Rules of the Auditor General, State of Florida*, which require presentation of fund-level-only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Sheriff and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Sheriff's financial records and accounts are maintained in accordance with the principles of fund accounting, whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Sheriff's major funds are the General Fund and the Sheriff's Programs Fund.

The ***General Fund*** is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in other funds.

Additionally, the Sheriff reports the following fund types:

The ***Special Revenue Funds*** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The ***Sheriff's Programs Fund*** is used to account for various grant and federal forfeiture activities.

The ***Proprietary Fund – Internal Service Fund*** is used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

The ***Custodial Funds*** are used to account for assets received and held by the Sheriff as a fiduciary for individuals, private organizations and other governments. The Sheriff has several custodial funds for varying purposes.

C. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000, with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in the County's government-wide financial statements. It is not appropriate to report capital assets and the related depreciation in the governmental fund financial statements.

D. Fund Balance and Flow Assumptions

Government funds - Fund balance at September 30, 2024, consists of the following:

Nonspendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable fund balance at the Sheriff consists of $740,290 for inventory.

Remaining fund balances are classified as following, depending upon the Sheriff's ability to control the spending of these balances:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation. As of September 30, 2024, the restricted fund balance at the Sheriff consists of $242,923 in Custodial Funds.

Committed fund balances can only be used for specific purposes imposed internally by the Sheriff's formal action of highest level of decision-making authority. As of September 30, 2024, the Sheriff had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2024, the Sheriff had no assigned fund balances.

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been assigned to other funds and has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances. As of September 30, 2024, the Sheriff had no unassigned fund balances because all excess revenues within the General Fund are required to be remitted to the Board, and there were no negative residual balances in the Special Revenue Fund.

Periodically, the Sheriff will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

E. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned, but unused, sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested, accumulated, compensated absences payable, based upon the Sheriff's paid-time-off (PTO) policy, is reported as a liability in the statement of net position in the County's government-wide financial statements. That liability also includes earned, but unused sick leave, annual leave and compensatory time, as well as FICA taxes and retirement contributions related thereto.

F. Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements and also refers to the timing of the measurements made, regardless of the measurement focus applied.

Measurement Focus – The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period. The Sheriff considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Compensated absences are paid from the General Fund. Capital asset acquisitions are recorded as expenditures in the governmental funds.

The proprietary fund financial statements are reported using the economic resources measurement focus. Under this measurement focus, all assets and all liabilities associated with the operation of the fund are included on the balance sheet. The statement of revenue, expenses and changes in net position reports revenues and expenses. The proprietary funds are reported using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. The principal operating revenues for the proprietary funds are fees and charges for funding the self-insurance program. Operating expenses for the internal service fund include the cost of providing services and administrative expenses.

Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. On an accrual basis, revenue from interest is recorded when earned.

G. Funding Provided by the Board of County Commissioners

The Board funds the majority of the operating budget of the Sheriff. Payment by the Board to fund the operations of the Sheriff is recorded as a "transfer out" in the basic financial statements of the County and as an operating "transfer in" on the financial statements of the Sheriff.

In accordance with Florida Statutes, the General Fund's excess of revenues over expenditures is returned to the Board at the end of the fiscal year. Repayments to the Board are recorded as a "transfer out" in the financial statements of the Sheriff and the amount of undistributed excess appropriations at the end of the fiscal year is reported as amounts due the Board.

2. Deposits and Investments

Cash and cash equivalents are highly liquid investments with original maturities of three months or less when purchased. Investments, if any, are recorded at fair value. The Sheriff has an investment policy governed by the provisions of Florida Statute 218.415 as to the type of investments that can be made. Authorized investments include the Local Government Surplus Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969; Security and Exchange registered money market funds with the highest credit quality rating from a recognized rating agency; savings accounts or certificates of deposit in state-certified depositories; notes, bonds or treasury bills or other direct obligations of the United States Treasury, federal agencies and instruments; and repurchase agreements.

Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure. The Sheriff manages custodial credit risk by maintaining its deposits in financial institutions designated as "Qualified Public Depositories" by the State Treasurer.

The Sheriff's cash deposits are held by a bank that qualifies as a public depository under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. All of the Sheriff's deposits are fully insured by the Public Deposit Trust Fund.

At September 30, 2024, the reported amount of the Sheriff's deposits was approximately $2.7 million, and the bank balance was approximately $5.2 million, consisting entirely of cash and deposit accounts.

3. Interfund Receivables and Payables

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. Transfers consist of $85,461,813 of "transfers in" from the Board and "transfers out" of unspent appropriations in the amount of $90,402.

4. Inventory

Inventory is valued at cost using the first-in/first out (FIFO) method and consists of expendable supplies. The costs of such inventory are recorded as expenditures when purchased and also reported as inventory assets based on a physical inventory of supplies on hand at year end.

5. Retirement Plan

The Sheriff participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report may be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (the "Pension Plan"), a multiple-employer, cost-sharing, defined benefit retirement plan, or the defined contribution plan (the "Investment Plan"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 96 months (120 months under certain circumstances) after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class.

Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings, less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the Deferred Retirement Option Program.

The contribution requirements of the Sheriff and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Sheriff's contributions to FRS for the years ended September 30, 2024, 2023 and 2022, were approximately $12.0 million, $10.5 million and $8.9 million, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2024, 2023 and 2022, were as follows:

	2024	2023	2022
Regular Class Members not qualifying for other classes.	13.63%	13.57%	11.91%
Senior Management Class Members of senior management who do not elect the optional annuity retirement program.	34.52%	34.52%	31.57%
Elected Officials Class Certain elected county officials.	58.68%	58.68%	57.00%
Deferred Retirement Option Program (DROP) Members enrolled in DROP from FRS.	21.13%	21.13%	18.60%
Special Risk Class Members employed as law enforcement officers, firefighters or correctional officers that meet the criteria to qualify for this class.	32.79%	32.67%	27.83%

Net Pension Obligation – Proportionate Share

The Sheriff has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the annual comprehensive financial report of the County.

6. Other Postemployment Benefit (OPEB) Obligations, Other Than Pensions

The Sheriff offers postemployment health care benefits to all retired employees and their dependents. Participating retirees are required to reimburse the Sheriff for 100% of the premium cost, which is netted against the premium payment, so that no net expenditure is initially recorded in the financial statements. However, these retirees are receiving an “implicit subsidy” because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability is measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole, and not separately for the Sheriff. Accordingly, these calculations and disclosures can be found in the County’s annual comprehensive financial report.

7. Risk Management

The Sheriff is exposed to risk of loss for claims and judgments for public liability, workers' compensation, and other special risks. Public liability and special risks are covered by commercial insurance policies which are accounted for in the Sheriff's general fund. The Sheriff bears no risk of loss under this type of coverage. There has been no significant reduction in insurance coverage from the prior fiscal year. Insurance coverage has been sufficient to cover all claims made in the prior three fiscal years. The Sheriff participates in the Florida Sheriffs Workers' Compensation Self Insurance Program. It is a fully insured, guaranteed cost program with a deductible trust fund and insurance with a commercial carrier that is managed by the Florida Sheriffs' Risk Management Fund. The Sheriff retains no risk.

The Sheriff utilizes a self-funded health plan to provide comprehensive medical benefits to the employees, retirees, and their dependents by participating in the Florida Sheriffs Employee Benefit Trust (FSEBT). The FSEBT was established in 1984 by several Florida Sheriffs for the main purpose of providing group health, life, and disability insurance benefits for all classes of employees of Florida Sheriffs' offices and associated governmental entities. The Sheriff's plan is self-funded coverage up to an agreed upon retention limit. Should a claim reach the retention limit, the Sheriff is covered through excess coverage and aggregate stop-loss reinsurance offered by the FSEBT. The limits are $150,000 on an individual basis in a plan year and $450,000 on an aggregate basis. The Sheriff's incurred but not reported health claims are separately calculated under the plan, however, all other financial information is pooled with the FSEBT. The amounts attributable to the Sheriff are reflected in the amounts held by the FSEBT for benefits at September 30, 2024. Participation in the FSEBT generally requires a 36-month commitment period. The commitment period ends in September 2024. The FSEBT provides annual audited financial statements to its members.

The Sheriff uses an internal service fund to account for risks from medical benefit claims. Claim expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. On September 30, 2024, the amount of these liabilities was $743,164. This liability has been determined based on an actuarial valuation of all claims reported and all claims incurred but not reported (IBNR) as of September 30, 2024. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

	2024	2023
Claims liability at beginning of year	$ 1,609,607	$ 591,184
Current year claims and estimated changes	9,484,371	10,005,297
Claim payments	(10,350,814)	(8,986,874)
Claims liability at end of year	$ 743,164	$ 1,609,607

8. Subscription-Based Information Technology Arrangements

SBITAs entered into by the Sheriff's Office are included as other financing sources and capital outlay expenditures in the statement of revenues, expenditures and changes in fund balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the statement of revenues, expenditures and changes in fund balance as they are incurred. Detailed information about the Sheriff's SBITAs can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

9. Federal and State Financial Assistance

The following programs are presented in the schedules of expenditures of federal and state awards within the Escambia County financial report under the *Uniform Guidance*.

Coach Aaron Feis Guardian Program
Escambia County Gun Violence Reduction – Shot Spotter Grant Program
Edward Byrne Memorial – Justice Assistance Grant Program
FDLE Drone Replacement Program
High Intensity Drug Trafficking Area Program
Homeland Security Grant Program
Local Firearms Safety Training Program
Port Security Grant – Homeland Security
State Assistance for Fentanyl Eradication (SAFE) In Florida Grant Program

10. Fund Expenditure Details

The following is a schedule of the General Fund's expenditures for the year ended September 30, 2024:

Account Description	Law Enforcement	Court Security	Totals
Salary and benefits	$ 68,512,023	$ 4,474,187	$ 72,986,210
Operating expenditures	11,228,591	6,796	11,235,387
Debt service	125,000	-	125,000
Capital outlay	1,024,814	-	1,024,814
Totals	$ 80,890,428	$ 4,480,983	$ 85,371,411

11. Litigation

The Sheriff is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding, which will have a material adverse effect on the financial position of the Sheriff's Office.

12. Commitments and Contingencies

The Sheriff receives financial assistance from federal and state agencies primarily in the form of operating grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Disallowed claims, if any, resulting from such audits, may become liabilities of the Sheriff.

13. Subsequent Events

The Sheriff has evaluated events and transactions that occurred between September 30, 2024, and January 27, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Public safety:				
Salaries and benefits	76,095,855	76,095,855	72,986,210	3,109,645
Operating expenditures	8,998,073	9,265,958	11,235,387	(1,969,429)
Capital outlay	100,000	100,000	1,024,814	(924,814)
Debt service	-	-	125,000	(125,000)
Total expenditures	85,193,928	85,461,813	85,371,411	90,402
Deficiency of revenues over expenditures	(85,193,928)	(85,461,813)	(85,371,411)	90,402
Other financing sources and uses:				
Transfers in	85,193,928	85,461,813	85,461,813	-
Transfers out	-	-	(90,402)	(90,402)
Total other financing sources and uses	85,193,928	85,461,813	85,371,411	(90,402)
Net change in fund balance	-	-	-	-
Fund balance, October 1, 2023	-	-	485,723	485,723
Change in inventory	-	-	254,567	254,567
Fund balance, September 30, 2024	$ -	$ -	$ 740,290	$ 740,290

See accompanying notes to the required supplementary information.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

The Sheriff's Office operates under budget procedures pursuant to Florida Statutes. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget for the Sheriff's General Fund is a "legally adopted" budget, whereas the budget for the Sheriff's Programs Fund is prepared and used solely as an internal management tool and is not considered "legally adopted." The legal level of budgetary control is at the fund level.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – SHERIFF'S PROGRAMS FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Grant revenue:				
FBI Cyber Crime	$ 7,230	$ 7,230	$ 2,836	$ (4,394)
US Marshall's	25,000	25,000	24,538	(462)
HIDTA	20,708	20,708	19,413	(1,295)
OCDETF	75,000	75,000	486	(74,514)
ATF	20,708	20,708	12,280	(8,428)
Guardian	213,670	213,670	210,859	(2,811)
PED Bike HVE	53,036	106,036	103,985	(2,051)
FED Jag 2021	1,700	1,700	1,700	-
Stone Garden	119,400	119,400	106,272	(13,128)
Shot Spotter	850,000	850,000	420,000	(430,000)
Port Security	881,259	881,259	788,514	(92,745)
FDLE Drone Grant	-	16,916	16,916	-
Firearm Safety Training	-	68,878	30,211	(38,667)
SAFE Fentanyl Grant	-	210,050	201,700	(8,350)
FED Jag 2023	-	137,684	41,255	(96,429)
FED Jag 2022	-	124,745	118,078	(6,667)
VOCA	-	3,215	3,213	(2)
Judgments, fines and forfeitures:				
Law Enforcement Trust Fund	-	-	149,804	149,804
Total revenues	2,267,711	2,882,199	2,252,060	(630,139)
EXPENDITURES				
Public safety:				
Salaries and benefits	2,267,711	770,673	456,180	314,493
Operating expenditures	-	997,804	207,459	790,345
Debt service	-	-	420,000	(420,000)
Capital outlay	-	1,113,722	1,168,421	(54,699)
Total expenditures	2,267,711	2,882,199	2,252,060	630,139
Excess (Deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, October 1, 2023	-	-	-	-
Fund balance, September 30, 2024	$ -	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
SHERIFF

COMBINING STATEMENT OF FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2024

	Evidence Trust Fund	Civil Trust Fund	General Employee Events Fund	TOTAL
ASSETS				
Cash and cash equivalents	$ 248,652	$ 12,056	$ 8,417	$ 269,125
Total assets	248,652	12,056	8,417	269,125
LIABILITIES				
Due to defendant	14,146	-	-	14,146
Due to Clerk	-	12,056	-	12,056
Total liabilities	14,146	12,056	-	26,202
NET POSITION				
Restricted for:				
Employee events	-	-	8,417	8,417
Evidence	234,506	-	-	234,506
Total net position	$ 234,506	$ -	$ 8,417	$ 242,923

ESCAMBIA COUNTY, FLORIDA
SHERIFF

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	Evidence Trust Fund	Civil Trust Fund	General Employee Events Fund	TOTAL
ADDITIONS				
Evidence collected	$ 502,968	$ -	$ -	$ 502,968
Civil process fees	-	381,884	-	381,884
Contributions from employees	-	-	11,083	11,083
Total additions	502,968	381,884	11,083	895,935
DEDUCTIONS				
Evidence returned to defendant	192,608	-	-	192,608
Paid to BOCC LET	407,211	-	-	407,211
Paid to BOCC per F.S.	-	299,831	-	299,831
Paid to Clerk for contempt	-	78,640	-	78,640
Credit card fees	-	3,413	-	3,413
Payments for employee events	-	-	20,532	20,532
Total deductions	599,819	381,884	20,532	1,002,235
Net change in fiduciary net position	(96,851)	-	(9,449)	(106,300)
Net position, October 1, 2023	331,357	-	17,866	349,223
Net position, September 30, 2024	$ 234,506	$ -	$ 8,417	$ 242,923

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDITOF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chip Simmons, Sheriff
Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of each major fund and the aggregate remaining fund information of the Office of the Sheriff of Escambia County, Florida (hereinafter referred to as "Sheriff"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated January 27, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Pensacola, Florida
January 27, 2025

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Chip Simmons, Sheriff
Escambia County, Florida

We have examined the Office of the Sheriff of Escambia County, Florida's (hereinafter referred to as "Sheriff"), compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2024. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination agreement.

Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Warren Averett, LLC

Pensacola, Florida
January 27, 2025

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MANAGEMENT LETTER

Honorable Chip Simmons, Sheriff
Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements of the Office of the Sheriff of Escambia County, Florida (hereinafter referred to as "Sheriff"), as of and for the year ended September 30, 2024, and have issued our report thereon dated January 27, 2025.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 Rules of the Florida Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 27, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial report.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not note any such findings.

Additional Matters
Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Sheriff, and the Escambia County Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 27, 2025

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF FINDINGS AND RESPONSES

There were no comments which require management's written response.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SEPTEMBER 30, 2024

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The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SEPTEMBER 30, 2024

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INDEPENDENT AUDITORS' REPORT

Honorable Robert Bender
Escambia County, Florida, Supervisor of Elections

Opinions

We have audited the accompanying financial statements of the general fund and the grant fund of the Escambia County, Florida, Supervisor of Elections, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Supervisor of Elections as of September 30, 2024, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Supervisor of Elections, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida. In conformity with the rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor of Elections' ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor of Elections' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules and related notes, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion nor provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Supervisor of Elections' internal control over financial reporting, and on our tests of its compliance, with certain provisions of laws, regulations, contracts, grant agreements and other matters included under the heading: *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.* The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 5, 2025

Financial Statements

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Grant Fund
Assets		
Due from other governments	$ 164,141	$ -
Total assets	$ 164,141	$ -
Liabilities		
Accounts payable	$ 129,009	$ -
Accrued liabilities	35,132	-
Due to the other governmental units	-	-
Total liabilities	164,141	-
Fund Balance		
Restricted for:		
Grants	-	-
Total fund balance	-	-
Total liabilities and fund balance	$ 164,141	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Grant Fund
Revenues:		
Grant revenue	$ -	$ 19,052
Charges for services	9,172	-
Total Revenues	9,172	19,052
Expenditures:		
Current:		
General government:		
Salaries and benefits	1,737,625	-
Operating expenditures	1,320,958	-
Capital outlay	-	19,052
Total Expenditures	3,058,583	19,052
Deficiency of Revenues Under Expenditures	(3,049,411)	-
Other Financing Sources and Uses:		
Transfers in	3,049,411	-
Transfers out	-	-
Total Other Financing Sources and Uses	3,049,411	-
Net Change in Fund Balance	-	-
Fund Balance, October 1, 2023	-	-
Fund Balance, September 30, 2024	$ -	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting entity

The Escambia County, Florida, Supervisor of Elections is an elected constitutional officer, as provided by Article VIII, Section 1 (d) of the Constitution of the State of Florida. The Supervisor of Elections' budget is submitted to the Escambia County Board of County Commissioners (the Board) for approval. The Board appropriates and provides funding necessary to operate the Supervisor of Elections' office.

For financial reporting purposes, the Supervisor of Elections is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Annual Comprehensive Financial Report.

B. Basis of presentation – fund financial statements

These financial statements have been prepared for the purpose of complying with Rules of the Auditor General, State of Florida, which require presentation of *fund level* only financial statements, and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Supervisor of Elections and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Supervisor of Elections' financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Supervisor of Elections maintains two governmental funds as follows:

General Fund – Accounts for all financial resources except those required to be accounted for in other funds.

Grant Fund – Accounts for activities of various federal and state grants.

C. Basis of accounting and measurement focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements and also refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period. The Supervisor of Elections considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Compensated absences are paid from the general fund. Capital asset acquisitions are recorded as expenditures in the governmental funds.

1. Summary of Significant Accounting Policies (Continued)

C. Basis of accounting and measurement focus (continued)

The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or “financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of available spendable resources during a period.

D. Funding from the Board of County Commissioners

Appropriations from the Board are recorded as “transfers in” on the statement of revenues, expenditures and changes in fund balance.

In accordance with Florida Statutes, the general fund’s excess of revenues and transfers in over expenditures and interfund transfers out is returned to the Board at year end and is reported as a “transfer out” on the statement of revenues, expenditures and changes in fund balance. This amount was zero for the year.

E. Fund balance and flow assumptions

Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending. Fund balance at September 30, 2024, consists of the following:

Non-spendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. As of September 30, 2024, the Supervisor of Elections had no non-spendable fund balance.

Remaining fund balances are classified as follows, depending upon the Supervisor of Elections’ ability to control the spending of these balances:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation. As of September 30, 2024, the Supervisor of Elections had no restricted fund balances.

Committed fund balances can only be used for specific purposes imposed internally by the Supervisor of Elections’ formal action of highest level of decision-making authority. As of September 30, 2024, the Supervisor of Elections had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2024, the Supervisor of Elections had no assigned fund balances.

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been assigned to other funds and has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances. As of September 30, 2024, the Supervisor of Elections had no unassigned fund balances because all excess revenues within the General Fund are required to be remitted to the Board, and there were no negative residual balances in the special revenue fund.

1. Summary of Significant Accounting Policies (Continued)

E. Fund balance and flow assumptions (continued)

Periodically, the Supervisor of Elections will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Supervisor of Elections' policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

F. Capital assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in Escambia County's government-wide financial statements.

G. Accumulated compensated absences

Employees may accumulate, subject to limitations, amounts of earned, but unused paid time off, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable based upon the Supervisor of Elections' paid-time-off (PTO) policy is reported as a liability in the statement of net position in the County's basic financial statements. That liability includes earned but unused PTO, as well as FICA taxes and retirement contributions related thereto. Compensated absences are paid from the General Fund.

2. Cash Deposits with Financial Institutions

The Supervisor of Elections does not maintain a separate cash account. The Escambia County Clerk of the Circuit Court and Comptroller, serving as the accountant for the Supervisor of Elections, records all cash activity using a pooled cash account of the Board. The "due from" reflected on the Supervisor of Elections' balance sheet represents the amount of cash held by the Board on behalf of the Supervisor of Elections.

The Board manages custodial credit risk by maintaining its deposits in financial institutions designated as "Qualified Public Depositories" by the State Treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

3. Due To/From Other Governments

At September 30, 2024, the amounts due from other governmental units totaled $164,141 and was receivable from the Board.

4. Retirement Plan

Plan Description — The Supervisor of Elections participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The state of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report maybe be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer, cost-sharing defined benefit retirement plan or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Members in the Investment Plan decide how their funds are allocated between various investment accounts and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the Deferred Retirement Option Program.

The contribution requirements of the Supervisor of Elections and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Supervisor of Elections' contributions to FRS for the years ended September 30, 2024, 2023 and 2022, were $216,935, $177,704 and $156,357, respectively, equal to the required contributions for each year.

4. Retirement Plan (Continued)

The contribution rates in effect during the period ended September 30, 2024, 2023 and 2022, were as follows:

	2024	2023	2022
Regular Class: Members not qualifying for other classes.	13.63%	13.57%	11.91%
Senior Management Class: Members of senior management who do not elect the optional annuity retirement program.	34.52%	34.52%	31.57%
Elected Officials Class: Certain elected county officials.	58.68%	58.68%	57.00%
Deferred Retirement Option Program (DROP): Members are enrolled in DROP from FRS	21.31%	21.13%	18.60%

Net Pension Obligation – Proportionate Share

The Supervisor of Elections has a net FRS pension liability determined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the Comprehensive Annual Financial Report of Escambia County, Florida.

5. Other Post-Employment (OPEB) Benefits, Other Than Pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Supervisor of Elections' Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability are measured as the portion of the actuarial present value of the projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Supervisor of Elections' Office. Accordingly, these calculations and disclosures can be found in the County's Comprehensive Annual Financial Report.

6. Risk Management

The County has a risk management program to insure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 - $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

The Supervisor of Elections participated in the County's insurance program during the fiscal year. There were no significant reductions in insurance coverage from the prior year, and there have been no settlements which exceeded the Supervisor of Elections' insurance coverage in any of the past three fiscal years.

7. Commitments and Contingencies

The Supervisor of Elections receives federal and state financial assistance primarily in the form of capital and operating grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Disallowed costs, if any, resulting from such audits may become liabilities of the Supervisor of Elections. However, in the opinion of management, disallowed costs, if any, will not have a material effect on the financial statements.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$ -	$ -	$ 9,172	$ 9,172
Total Revenues	-	-	9,172	9,172
Expenditures:				
Current:				
General government:				
Salaries and benefits	2,020,084	2,105,177	1,737,625	367,552
Operating expenditures	1,926,717	1,926,717	1,320,958	605,759
Capital outlay	12,300	20,986	-	20,986
Total Expenditures	3,959,101	4,052,880	3,058,583	994,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,959,101)	(4,052,880)	(3,049,411)	1,003,469
Other Financing Sources and Uses:				
Transfers in	3,959,101	4,052,880	3,049,411	(1,003,469)
Total Other Financing Sources	3,959,101	4,052,880	3,049,411	(1,003,469)
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2023	-	-	-	-
Fund Balance, September 30, 2024	$ -	$ -	$ -	$ -

See accompanying notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – SPECIAL REVENUE FUND – GRANT FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Grant revenue	$ -	$ 35,779	$ 19,052	$ (16,727)
Total Revenues	-	35,779	19,052	(16,727)
Expenditures:				
Current:				
General government:				
Operating expenditures grants	-	16,438	-	16,438
Capital outlay	-	19,341	19,052	289
Total Expenditures	-	35,779	19,052	16,727
Excess (Deficiency) of Revenues	-	-	-	-
Other Financing Sources and Uses:				
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2023	-	-	-	-
Fund Balance, September 30, 2024	$ -	$ -	$ -	$ -

See accompanying notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Supervisor of Elections operates under budget procedures pursuant to Florida Statutes. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level.

Warren Averett
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Robert Bender
Supervisor of Elections, Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of the general fund and the grant fund of the Supervisor of Elections of Escambia County, Florida (hereinafter referred to as "Supervisor of Elections"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated January 5, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Supervisor of Elections' financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Supervisor of Elections' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Pensacola, Florida
January 5, 2025

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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Robert Bender
Supervisor of Elections, Escambia County, Florida

We have examined the Office of the Supervisor of Elections of Escambia County, Florida's (hereinafter referred to as the "Supervisor of Elections") compliance with Florida Statute 218.415, regarding investments for the year ended September 30, 2024.

Management is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Warren Averett, LLC

Pensacola, Florida
January 5, 2025

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MANAGEMENT LETTER

Honorable Robert Bender
Supervisor of Elections of Escambia County

Report on the Financial Statements
We have audited the financial statements of the general fund and the grant fund of the Office of the Supervisor of Elections of Escambia County, Florida (hereinafter referred to as the "Supervisor of Elections"), as of and for the year ended September 30, 2024, and the related notes to the financial statements and have issued our report thereon dated January 5, 2025.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 Rules of the Florida Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 5, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Supervisor of Elections was established by Article VIII, Section 1(d) of the Constitution of the State of Florida. There are no component units related to the Supervisor of Elections.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Supervisor of Elections, Escambia County Board of County Commissioners and applicable management, and is not intended to be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 5, 2025

ANNUAL AUDIT REPORT

SUPERVISOR OF ELECTIONS
ESCAMBIA COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND REPONSES

SEPTEMBER 30, 2024

There were no comments which require management's written response.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA TAX COLLECTOR

SEPTEMBER 30, 2024

Warren Averett
CPAs AND ADVISORS
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The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR
SEPTEMBER 30, 2024

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Warren Averett
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INDEPENDENT AUDITORS' REPORT

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

Opinions

We have audited the accompanying financial statements of the general fund and the aggregate remaining fund information of the Office of the Tax Collector of Escambia County, (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund and the aggregate remaining fund information of the Tax Collector as of September 30, 2024, and the respective changes in financial position, where applicable, thereof and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* (Rules) of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, and the aggregate remaining fund information, only for the portion of each major fund, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Tax Collector. They do not purport to and do not present fairly the financial position of Escambia County, Florida, as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for 12 months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. According, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule and related notes, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tax Collector's financial statements. The combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of these financial statements. The combining statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters included under the heading *"Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."* The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
December 18, 2024

Financial Statements

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

BALANCE SHEET – GOVERNMENTAL FUND

SEPTEMBER 30, 2024

	General Fund
Assets	
Cash and cash equivalents	$ 2,154,462
Due from other governmental units	213
Total assets	$ 2,154,675
Liabilities	
Accounts payable	$ 228,336
Accrued liabilities	143,156
Due to Board of County Commissioners	1,539,008
Due to other governmental units	52,997
Unearned revenue	191,178
Total liabilities	2,154,675
Fund Balance	-
Total liabilities and fund balance	$ 2,154,675

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	General Fund
REVENUES	
Charges for services	$ 4,045,262
Miscellaneous revenue	334,840
Total revenues	4,380,102
EXPENDITURES	
Current:	
General government:	
Salaries and benefits	6,999,083
Operating expenditures	1,262,199
Debt service - principal	621,401
Debt service - interest	7,408
Capital outlay	295,289
Total expenditures	9,185,380
DEFICIENCY OF REVENUES OVER EXPENDITURES	(4,805,278)
OTHER FINANCING SOURCES (USES)	
Transfers in	6,344,286
Transfers out	(1,539,008)
Total other financing sources	4,805,278
NET CHANGE IN FUND BALANCES	-
FUND BALANCES, OCTOBER 1, 2023	-
FUND BALANCES, SEPTEMBER 30, 2024	$ -

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2024

Assets	
Cash and cash equivalents	$ 6,156,964
Accounts receivable	674,212
Total assets	6,831,176
Liabilities	
Due to individuals	903,019
Due to other governments	5,928,157
Total liabilities	6,831,176
Net Position	
Restricted	-
Total net position	$ -

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2024

Additions	
Collections of taxes on behalf of other entities	$ 436,094,157
Collections of fees on behalf of other entities	31,533,052
Total additions	467,627,209
Deductions	
Payments of taxes to other entities	436,300,773
Payments of fees to other entities	30,986,554
Other	339,882
Total deductions	467,627,209
Net Change in Fiduciary Net Position	-
Net Position, October 1, 2023	-
Net Position, September 30, 2024	$ -

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida Tax Collector (Tax Collector) is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Tax Collector's budget is approved by the Florida Department of Revenue and submitted to the Escambia County Board of County Commissioners (the Board). The Board pays a monthly fee to the Tax Collector for collection of property taxes based on a statutory formula. The remainder of the budget is funded by fees earned for providing services for other governmental agencies.

For financial reporting purposes, the Tax Collector is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Annual Comprehensive Financial Report.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with *Rules of the Auditor General, State of Florida*, which require presentation of *fund level* only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Tax Collector and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Tax Collector's financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Tax Collector's funds are defined as follows:

Governmental Funds:

The g*eneral fund* is the general operating fund of the Tax Collector. It is used to account for all financial resources except those required to be accounted for in other funds.

Fiduciary Funds:

The *custodial funds* are used to account for assets held for individuals, private organizations or other governments and consist primarily of taxes and fees collected, but not distributed to other governments.

Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending.

C. Measurement Focus and Basis of Accounting

The general fund is accounted for using the *current resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they become susceptible to accrual—that is when they are both measurable and available to finance expenditures of the current period. The Tax Collector considers receivables collected within 60 days after year-end to be available and recognizes them as revenues of the current year. Expenditures generally are recorded when the related fund liability is incurred. However, expenditures for compensated absences are recognized when payments are made to employees.

Fiduciary fund financial statements are reported using the accrual basis of accounting.

D. Funding from Board of County Commissioners

Commissions from the Board are recorded as “transfers in” on the statement of revenues, expenditures and changes in Fund Balance.

In accordance with Florida Statutes, the general fund’s excess of revenues and transfers over expenditures is returned to the Board at year end and is reported as a “transfer out” on the Statement of Revenues, Expenditures and Changes in Fund Balance.

E. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in Escambia County’s government-wide financial statements.

F. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned but unused paid time off, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable is reported as a liability in the statement of net position in the County’s basic financial statements. That liability includes earned but unused paid time off, as well as FICA taxes and retirement contributions related thereto.

2. Deposits and Investments

The investment of surplus funds is governed by the provisions of Florida Statute 218.415 as to the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Tax Collector manages custodial credit risk by maintaining its deposits in a financial institution designated as “Qualified Public Depository” by the State Treasurer.

All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2024, the reported amount of the Tax Collector's deposits was approximately $8.30 million, and the bank balance was approximately $8.24 million, consisting entirely of deposits in checking and saving accounts.

3. Interfund Receivables, Payables and Transfers

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. At September 30, 2024, there were no interfund receivables or payables within the Tax Collector's funds. Transfers in consist of $6,344,286 from the Board and transfers out (excess budget and fees to the Board) totaled $1,539,008.

4. Due to the Board of County Commissioners

At September 30, 2024, the due to the Board totals $1,539,008 and is comprised of excess fees over expenditures.

5. Retirement Plan

The Tax Collector participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The state of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report maybe be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer cost-sharing defined benefit retirement plan or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years of service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 96 months after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class. Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the DROP.

The contribution requirements of the Tax Collector and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Tax Collector's contributions to FRS for the years ended September 30, 2024, 2023 and 2022, were $746,363, $716,919 and $658,644, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2024, 2023 and 2022, were as follows:

	2024	2023	2022
Regular Class:			
Members not qualifying for other classes.	13.63%	13.57%	11.91%
Senior Management Class:			
Members of senior management who do not elect the optional annuity retirement program.	34.52%	34.52%	31.57%
Elected Officials Class:			
Certain elected county officials.	58.68%	58.68%	57.00%
Deferred Retirement Option Program (DROP):			
Members are enrolled in DROP from FRS	21.13%	21.13%	18.60%

Net Pension Obligation – Proportionate Share

The Tax Collector has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the annual comprehensive financial report of Escambia County, Florida.

6. Other Post-Employment Benefits (OPEB), Other Than Pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Tax Collector's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability are measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Tax Collector's Office. Accordingly, these calculations and disclosures can be found in the annual comprehensive financial report of Escambia County, Florida.

7. Risk Management

The County has a risk management program to insure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 – $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

The Tax Collector participated in the County's insurance program. There also were no significant reductions in insurance coverage from the prior year, and there have been no settlements, which exceeded the Tax Collector's insurance coverage in any of the past three fiscal years.

8. Subscription-Based Information Technology Arrangements (SBITA)

SBITAs
The Tax Collector's Office has one agreement that meets the definition of a SBITA under GASB Statement No. 96. Detailed information about the SBITA can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

SBITAs entered into by the Tax Collector's Office are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred.

9. Leases

The Tax Collector's Office leases office space under certain agreements that meet the definition of a lease under GASB Statement No. 87, *Leases*. Detailed information about the Tax Collector's leases can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

Leases entered into by the Tax Collector's Office are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred.

10. Litigation

The Tax Collector is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding which will have a material adverse effect on the financial position of the Tax Collector's Office.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GAAP BASIS – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Revenues:				
Charges for services	$ 3,953,785	$ 3,953,785	$ 4,045,262	$ 91,477
Miscellaneous revenue	118,500	118,500	334,840	216,340
Total Revenues	4,072,285	4,072,285	4,380,102	307,817
Expenditures:				
Current:				
General government:				
Salaries and benefits	8,110,480	7,815,190	6,999,083	816,107
Operating expenditures	2,064,946	2,064,946	1,262,199	802,747
Debt service - principal	-	-	621,401	(621,401)
Debt service - interest	-	-	7,408	(7,408)
Capital outlay	-	295,290	295,289	1
Total Expenditures	10,175,426	10,175,426	9,185,380	990,046
Deficiency of Revenues Under Expenditures	(6,103,141)	(6,103,141)	(4,805,278)	(1,297,863)
Other Financing Sources and Uses:				
Transfers in	6,344,286	6,344,286	6,344,286	-
Transfers out	(241,145)	(241,145)	(1,539,008)	1,297,863
Total Other Financing Sources	6,103,141	6,103,141	4,805,278	1,297,863
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2023	-	-	-	-
Fund Balance, September 30, 2024	$ -	$ -	$ -	$ -

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Tax Collector's Office operates under budget procedures pursuant to Florida Statutes. An annual budget is adopted for the general fund on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

COMBINING STATEMENT OF FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2024

	Custodial Funds		
	Tax Fund	Tag Fund	TOTAL
Assets			
Cash and cash equivalents	$ 5,482,717	$ 674,247	$ 6,156,964
Accounts receivable	251	673,961	674,212
Total assets	5,482,968	1,348,208	6,831,176
Liabilities			
Due to individuals	734,075	168,944	903,019
Due to other governments	4,748,893	1,179,264	5,928,157
Total liabilities	5,482,968	1,348,208	6,831,176
Net Position			
Restricted	-	-	-
Total net position	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2024

	Custodial Funds		
	Tax Fund	Tag Fund	TOTAL
Additions			
Collections of taxes on behalf of other entities	$ 421,658,087	$ 14,436,070	$ 436,094,157
Collections of fees on behalf of other entities	1,014,201	30,518,851	31,533,052
Total additions	422,672,288	44,954,921	467,627,209
Deductions			
Payments of taxes to other entities	422,011,947	14,288,826	436,300,773
Payments of fees to other entities	660,341	30,326,213	30,986,554
Other	-	339,882	339,882
Total deductions	422,672,288	44,954,921	467,627,209
Net Change in Fiduciary Net Position	-	-	-
Net Position, October 1, 2023	-	-	-
Net Position, September 30, 2024	$ -	$ -	$ -

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of the general fund and aggregate remaining fund information of the Tax Collector of Escambia County, Florida (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated December 18, 2024.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Tax Collector's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Tax Collector's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
December 18, 2024

Warren Averett
CPAs AND ADVISORS

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warrenaverett.com

INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550,
RULES OF THE AUDITOR GENERAL

Honorable Scott Lunsford
Escambia County Tax Collector

We have examined the Office of the Tax Collector of Escambia County, Florida's (hereinafter referred to as "Tax Collector") compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2024. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Warren Averett, LLC

Pensacola, Florida
December 18, 2024

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
warrenaverett.com

MANAGEMENT LETTER

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements of the general fund and the aggregate remaining fund information of the Office of the Tax Collector of Escambia County, Florida (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2024, and have issued our report thereon dated December 18, 2024.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 *Rules of the Florida Auditor General.*

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated December 18, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1, *Rules of the Auditor General*, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter unless disclosed in the notes to the financial statements. The Tax Collector was established by Article VIII, Section 1(d) of the Constitution of the State of Florida. There are no component units related to the Tax Collector.

Financial Management
Section 10.554(1)(i)2, *Rules of the Auditor General,* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3, *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Tax Collector, the Escambia County Board of County Commissioners and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida
December 18, 2024

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2024

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA



Escambia County, Florida

Annual Comprehensive Financial Report

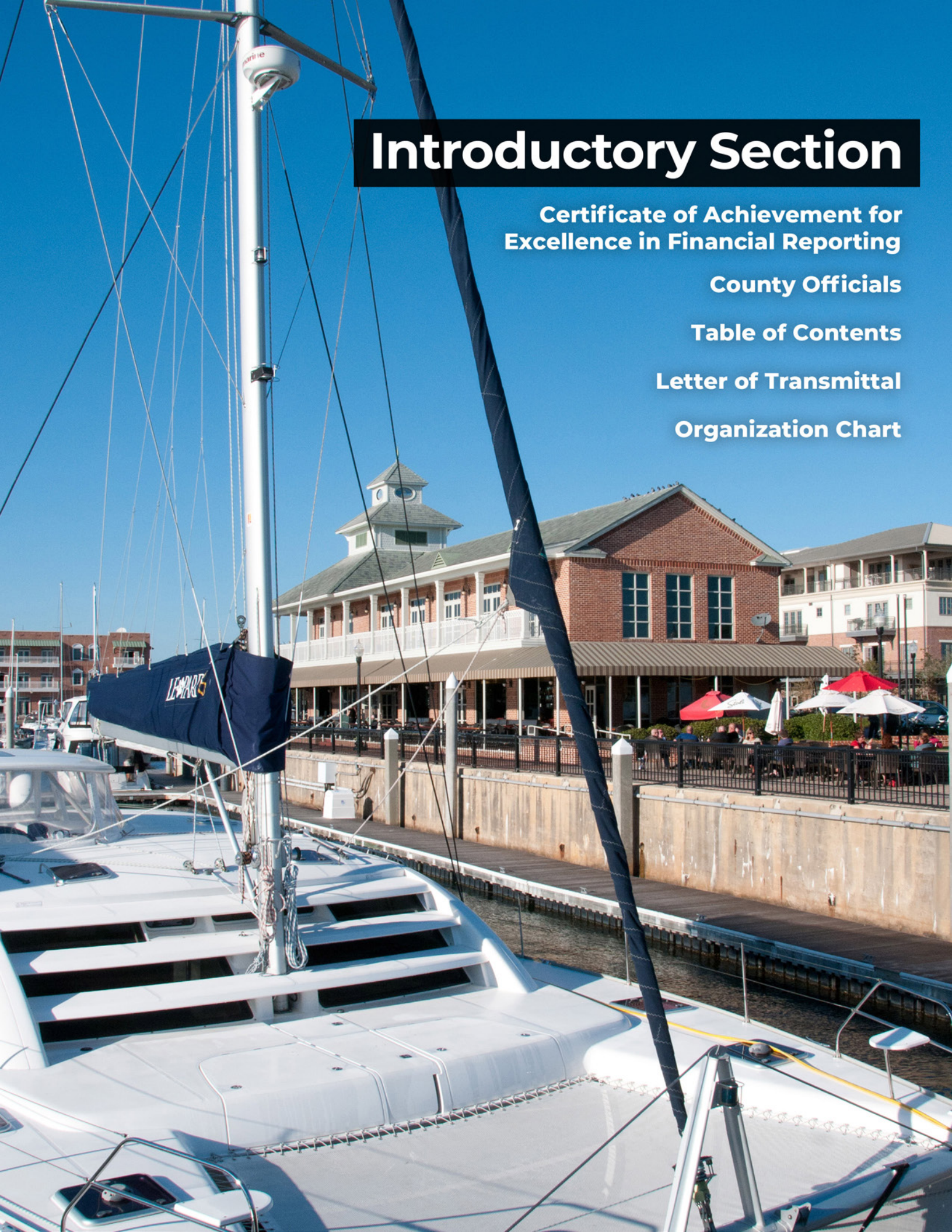
Fiscal Year Ended
September 30, 2023

ESCAMBIA COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2023

Prepared by:
Pam Childers, CPA
and the Finance Staff
Office of the Clerk of
the Circuit Court and
Comptroller



Introductory Section

Certificate of Achievement for Excellence in Financial Reporting

County Officials

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Escambia County
Florida

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

ESCAMBIA COUNTY, FLORIDA
COUNTY OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Lumon J. May.....Chair – District 3
Steven L. Barry .....Vice Chair – District 5
Mike Kohler.....Commissioner – District 2
Jeff Bergosh.....Commissioner – District 1
Robert Bender.....Commissioner – District 4

ELECTED COUNTY OFFICERS

Pam Childers ..... Clerk of the Circuit Court and Comptroller
Chris Jones.....Property Appraiser
Chip Simmons .....Sheriff
David Stafford .....Supervisor of Elections
Scott Lunsford ..... Tax Collector

OTHER OFFICIALS

Wes Moreno ..... County Administrator
Alison Rogers .....County Attorney

ESCAMBIA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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Escambia County Clerk of the Circuit Court and Comptroller
Escambia County Property Appraiser
Escambia County Sheriff
Escambia County Supervisor of Elections
Escambia County Tax Collector

Pam Childers
Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

February 21, 2024

To the Honorable Members of the
Board of County Commissioners and
Citizens of Escambia County, Florida

Florida Statutes require that all general-purpose local governments publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby submit the Annual Comprehensive Financial Report of the County of Escambia (County), Florida for the fiscal year ended September 30, 2023, fulfilling this requirement.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive framework of internal controls designed both to protect the government's assets from unauthorized use or disposition, loss or theft, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by an independent firm of certified public accountants, Warren Averett CPAs and Advisors. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2023, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent audit firm of Warren Averett CPAs and Advisors has issued an unmodified ("clean") opinion on the Escambia County, Florida financial statements for the year ended September 30, 2023. The independent auditor's report is located at the front of the Financial Section of this report.

The independent audit of the financial statements of the County was also designed to meet the requirements of the Office of Management and Budget (OMB) Single Audit Act; and the requirements of the Code of Federal Regulations Subpart F of 2 C.F.R. part 200 (Uniform Guidance). The standards governing single audit engagements require the independent auditor to report on the government's internal controls and compliance with legal requirements with special emphasis on the administration of federal awards and state financial assistance. These reports are in the Compliance Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). The MD&A complements this Letter of Transmittal and the two should be read in conjunction with each other. Escambia County's MD&A can be found immediately following the Independent Auditors' Report.

Profile of the County of Escambia, Florida

Escambia County, located in the northwestern part of the state, was established July 21, 1821, as a non-charter government when the Provisional Governor Andrew Jackson signed an ordinance making the County one of the first two counties in Florida. Escambia County is bordered on the west and north by Alabama, on the east by Santa Rosa County and on the south by the Gulf of Mexico. The county encompasses approximately 661 square miles with 64,000 acres of water area and serves a population of approximately 324,768. There are two municipalities within the County, the City of Pensacola, the County seat, and the Town of Century which is located 38 miles from the County seat.

Escambia County is a political subdivision of the State of Florida. As such, it is governed by and derives its operating authority from the constitution and laws of the State of Florida. The County operates under a commission/administrator form of government, with a governing board consisting of five elected County Commissioners who are elected by district to staggered four-year terms. The Chairman presides over the Board and the chair is rotated annually in sequential order by district. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: The Clerk of the Circuit Court and Comptroller (Clerk), Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Clerk serves the function of "Clerk to the Board" for County Commissioners. The Clerk also performs the duties of auditor, accountant, recorder and custodian of County funds. Such duties are set forth in the Florida Constitution.

The financial reporting entity (the County) includes all the funds of the primary government (Escambia County Board of County Commissioners) as well as its component unit. Component units are legally separate entities for which the primary government is financially accountable. The County provides a full range of services including fire protection, conservation and resource management, parks and recreation facilities, planning and zoning, transportation, and general administrative services.

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County.

The Santa Rosa Island Authority (SRIA) is reported separately as a discrete component unit within Escambia County's financial statements. SRIA operations include management services and leasing activities for County owned property on Santa Rosa Island, better known as Pensacola Beach. For additional information, please refer to the Notes Section of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

Escambia County is located in Florida's Panhandle, along the emerald shores of the Gulf Coast, wherein approximately 780 establishments in the accommodations and food services industry employs an average of 17,648 workers, representing 12% of the area workforce. The largest major industry sector is health care and social assistance with 17% of the area workforce. There are four major hospitals located in Escambia County, all of which have surgical centers; Baptist Hospital, West Florida Regional Medical Center, Navy Hospital and Sacred Heart Hospital. There are approximately 23,978 employed in health care and other health related services.

The military is a large factor in the area's economy. Navy and Air Force expenditures, including construction, have historically accounted for nearly half the total payroll in the Pensacola metro area. Navy installations include Pensacola Naval Air Station, Saufley Field and Corry Station. Whiting Field is located in Milton Florida, about 30 miles northeast of Pensacola. In neighboring Okaloosa County, Eglin Air Force Base and Hurlburt Field have a favorable economic impact, as well as serving as magnets for high-tech businesses.

Escambia County has several commercial/industrial parks; Heritage Oaks Commerce Park, Central Commerce Park, and Tech Park. Heritage Oaks Commerce Park, home to Navy Federal Credit Union, continues to stimulate growth in the local economy by increasing job creation and expanding operations in the area. Navy Federal Credit

Union continues to add regional jobs with the expected total number of jobs increasing to 10,000 by the year 2026.

Escambia County's unemployment rate has increased from 2.7%in the previous year to 3.3% in the current fiscal year.

Long-term Financial Planning and Major Initiatives

The vision statement of the county is "Exceeding expectations and leading the way through excellence in service and quality of life."

The mission statement of the county is "To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community."

The adopted budget is developed around the framework set by the County's strategic planning initiative. The primary themes of the strategic initiative are to improve customer service, restore public trust and confidence, economic development, maintenance of infrastructure, and fiscal responsibility.

Unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the General Fund at year end exceeded 2 months of operating expenditures and transfers out. This amount is favorable based on the policy guidelines set by the County for budgetary and planning purposes.

A long term goal is to adopt process improvement methodology to assess our public services; adopting process improvement is key to improving customer service. If problems arise in processes, the county will undertake a thorough review of the process to determine ways to change and improve them.

The County's commitment to customer service and quality is promoted by the continuation of equipping county vehicles with real-time tracking systems. Communication efforts continue to emphasize the fraud-waste-abuse hotline which will provide continuous accountability with the community and employees. These initiatives will provide ways for employees and citizens to become more involved in their government. Transparency initiatives are part of the plan to improve service levels to exceed expectations in the future.

The County's long term goal to restore public trust and confidence includes enhancing the relationship between Escambia County government, its citizens and the media through positive public media relations.

The County has a long term goal of promoting activities and programs that improve the quality of life and to build a sustainable, livable community. This includes reviewing the Land Development Code (LDC) with the intent of eliminating inconsistencies and streamlining multiple processes; and, subsidizing the Pensacola Bay Center which is

located in downtown Pensacola, adjacent to the I-110 interchange. The Bay Center has approximately 10,000 seats for concerts and other entertainment including the Pensacola Ice Flyers hockey team and the 2023-2025 Sunbelt Basketball Conference.

A long term goal of the county is to foster economic growth and development. The County uses Tax Increment Financing (TIF) Districts to fund a variety of Community Redevelopment Areas (CRA) in the County. For the upcoming fiscal year, the TIF increment was maintained at 75% while the number of budgeted districts remained at 22. These funds are used to pay for infrastructure improvements, neighborhood programs, safety initiatives, and street lighting intended to alleviate blight as well as increase property values in these communities.

Visit Pensacola is the County's Direct Marketing Organization (DMO). As such, it is Visit Pensacola's role to continue to facilitate consolidated marketing and tourism efforts for the greater Pensacola area.

On March 6, 2014, Escambia County entered an Interlocal agreement with the City of Pensacola relating to the funding of VT Mobile Aerospace and Engineering, Inc. at the Pensacola International Airport for new hangars. This agreement was amended and restated on February 7, 2019. The initial agreement entailed that VT Mobile Aerospace and Engineering create and maintain 300 (three-hundred) full-time equivalent jobs at Hangar 1. The amended and restated agreement entailed that Escambia County and the City of Pensacola contribute to the funding of the Expansion Project to further their collective local economic development goals. In return, VT Mobile Aerospace and Engineering are to create and maintain an additional 1,325 (one-thousand three-hundred and twenty-five) full-time equivalent jobs at the Expansion Project.

Escambia County continues to work with the Federal government and the State of Florida for project and grant funds associated with the Restore Act, Natural Resource Damage Assessment (NRDA), and the National Fish and Wildlife Federation (NFWF). There is a total of $166 million in direct and indirect benefit potential to Escambia County as projects are submitted and approved for these funds.

Between 2018 and 2028, the County expects to invest more than $552 million in infrastructure with the third and fourth cent allocations of the One Cent Local Option Sales Tax (LOST). On November 14, 2014, the citizens of Escambia voted to extend the one-cent local option sales tax for infrastructure for an additional 10 years beginning January 1, 2018; extending the tax to December 2028. The proceeds from this tax will make large investments in infrastructure, road construction, dirt road paving, drainage improvements, and vehicle replacement for EMS, Fire, and the Sheriff's office.

The fiscal year 2024 adopted budget increased by $64.2 million over the prior year to $718 million. While the total direct millage rate for property tax remained unchanged at 7.661 mills, property values increased an average of 15% over the prior year for both the County-wide and unincorporated areas of Escambia County.

Relevant Financial Policies

The County has established a fund balance policy in accordance with GASB Statement No. 54 *"Fund Balance Reporting and Governmental Fund Type Definitions"*. The adopted policy outlines the County's goal to maintain an unrestricted general fund balance of at least 2 months of regular operating expenditures and transfers out, to mitigate risks of either natural or man-made disasters and to provide for revenue shortfalls.

The County has implemented GASB Statement No 68 "*Accounting and Financial Reporting for Pensions"* and GASB Statement No 71 "*Pension Transition for Contributions Made Subsequent to the Measurement Date"* to recognize its unfunded portion of the statewide plan as a liability. The County provides pension benefits for all employees through a statewide plan managed by the Florida Department of Management Services, Division of Retirement. The statewide plan is a contributory plan. The liability has been recorded in accordance with GASB requirements. The County obligation to fund employee pension benefits offered through FRS is based on payments to the Division of Retirement calculated using prescribed contribution rates that include normal cost and the unfunded actuarial liability (UAL).

The County has implemented GASB Statement No 75 "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pension"* to recognize its unfunded liability. The County provides postemployment benefits at the same rate as active participants. While a liability has been recorded in accordance with GASB requirements, there is no requirement for a funded plan. All approved benefits are budgeted and paid when due.

The County has implemented GASB Statement No 87 *"Leases"*; as amended. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right-to-use and underlying asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources. The County also implemented GASB Statement No 96 which accounts for subscription based technology arrangements.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Escambia County for its annual comprehensive financial report for the fiscal year ended September 30, 2022. This was the 27th consecutive year that Escambia County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, Escambia County must publish an easily readable and efficiently organized annual

comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another Certificate.

Escambia County also received the GFOA's Distinguished Budget Presentation Award for its Annual Budget Document for fiscal year beginning October 1, 2022. This is the 27th consecutive year that Escambia County has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communication device.

The preparation of this annual comprehensive financial report would not have been possible without the skill, effort, and dedication of the entire financial staff of the Clerk of the Circuit Court and Comptroller. I would like to express my appreciation to the Financial Reporting and Audit Department: Sharon Harrell, Finance Director; Hannah Aviles, Manager; Beth Parker, Kara Cowen, Harold Coats, Ashley Dodds. I also wish to thank all government departments for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,

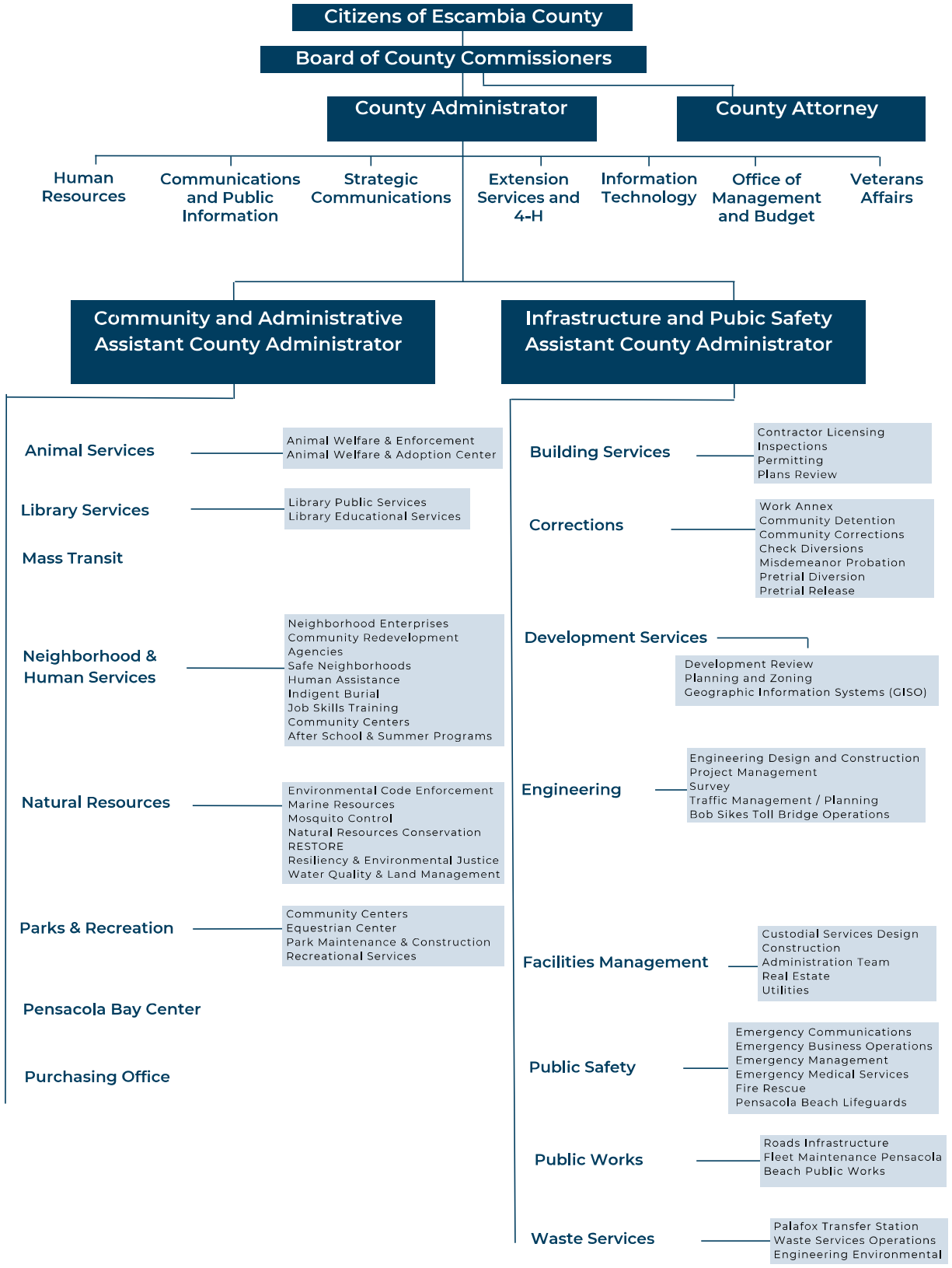
Pam Childers

_____

Pam Childers
Honorable Pam Childers
Clerk of the Circuit Court & Comptroller

Escambia County Board of County Commissioners

Organizational Chart





Financial Section

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
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INDEPENDENT AUDITORS' REPORT

The Honorable Board of County Commissioners
Escambia County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Escambia County, Florida, (hereinafter referred to as "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position, where applicable, cash flows thereof, the respective budgetary comparison for the General Fund, COVID Escambia Fund, Disaster Recovery Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Santa Rosa Island Authority, a business type activities-discretely presented component unit, as of September 30, 2023, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Santa Rosa Island Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relation to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exits.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the County's proportionate share of the net pension liability, the schedule of the County's contributions, and schedule of changes in the County's total OPEB liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and individual budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

This Management's Discussion and Analysis ("MD&A") presents the readers of the financial statements a narrative overview of the financial activities of Escambia County, Florida (the "County") for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that has been furnished in the Letter of Transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $883,893,753 (net position). Of this amount, ($111,993,595) represents unrestricted deficit net position.

- The County's total net position increased by $28,862,748, governmental activities increased by $30,361,306, and business-type activities decreased by $1,498,558.

- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $363,694,798, an increase of $9,284,530 in comparison with the prior year.

- At the end of the current fiscal year, unassigned fund balance available for spending at the government's discretion for the General Fund was $31,517,573, or 12% of total general fund expenditures and transfers out.

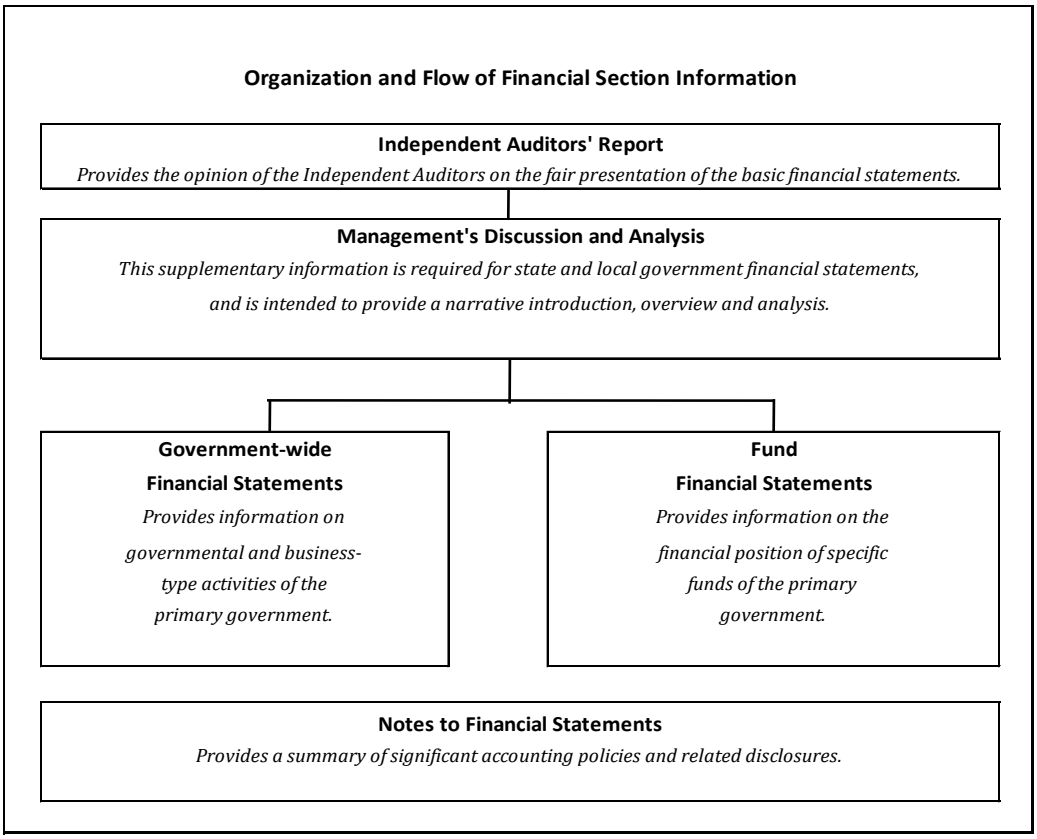
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was $72,511,976, or approximately 27.6% of total general fund expenditures and transfers out.

- Governmental funds revenues decreased $11,426,804 or 2.2 % from the prior fiscal year primarily due to decreases in Intergovernmental revenue offset by increases in Ad Valorem Tax revenue, Tourist Development Tax revenue, and Local Option Sales Tax revenue. Intergovernmental revenue decreases were attributed to a decrease in FEMA reimbursements for repair of damages resulting from Hurricane Sally. Revenue from interest increased during the fiscal year.

- At the end of the current fiscal year, the net pension liability increased $42,044,710 for governmental funds and $4,127,742 for business-type activities for an ending net pension liability of $272,681,015, an approximate increase of 20.38% from the prior fiscal year end. These liabilities are actuarially determined and provided by the State of Florida Retirement System (FRS). The change in the actuarial liability primarily relates to the market performance of investments for outpacing projected investment growth. The County's actual contributions to FRS are located in the required supplementary information.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.



Government-wide financial statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Additionally, nonfinancial factors, such as a change in the County's property tax base or the condition of County facilities and infrastructure, should be considered to assess the overall health of the County.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities)*. The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, culture/recreation, and court related activities. The business-type activities of the County include solid waste disposal/landfill operations, emergency medical/ambulance services, building inspections, and the Pensacola Bay Center (Bay Center).

The government-wide financial statements include not only the County itself (known as the primary government) but also the legally separate entity of the Santa Rosa Island Authority (SRIA) for which the County is financially accountable and has a financial benefit/burden relationship. This entity is known as a "component unit". Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The County's component unit will not be addressed in this MD&A.

Fund financial statements

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

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

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

The County maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Disaster Recovery Fund, Covid Escambia Fund, and Local Option Sales Tax (LOST) Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the other supplementary information section of this report.

The County adopts an annual appropriated budget for its general, special revenue, debt service, and capital projects funds. Budgetary comparison statements have been provided for the General Fund and major special revenue funds to demonstrate budgetary compliance. Due to the nature of the Disaster Recovery Fund, the original budget is generally adopted with an appropriation of zero.

The County maintains two different types of *proprietary funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to solid waste disposal/landfill operations, emergency medical/ambulance services, building inspections, and the Bay Center. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses the internal service fund to account for fleet and fuel activities, insurance activities and for certain costs related to the Clerk of Circuit Court and Comptroller's compensated absences policy. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste and Emergency Medical Service (EMS) funds, which are considered to be major funds of the County. Non-major funds include the Inspection and Bay Center funds, which are combined into a single, aggregated presentation

in the proprietary fund financial statements. Individual fund data for each of these non-major enterprise funds are provided in the form of combining statements in the other supplementary information section of this report. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds are also provided in the form of combining statements in the other supplementary information section of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds. The County only has custodial funds.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, *required supplementary information* is presented concerning the County's changes in total OPEB liability and related ratios for providing other post employment benefits (OPEB) to its employees; and for the County's proportionate share of the net pension liability and contributions for employee participation in the Florida Retirement System pension plan and health insurance subsidy program.

The *other supplementary information* section contains the combining statements referred to earlier in connection with nonmajor governmental funds, proprietary and internal service funds, and fiduciary funds, along with budgetary comparison schedules for the County's major capital project fund, LOST, and for all nonmajor governmental funds.

Government-wide Financial Analysis

Net position over time may serve as a useful indicator of a government's financial position. For the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $883,893,753 at the close of the most recent fiscal year.

At the end of fiscal year 2023, the County is able to report positive balances in restricted categories of net position, for the government as a whole, as well as for its separate governmental and business-type activities. Negative unrestricted net position was reported for governmental activities. The same situation held true for the prior fiscal year.

The County's restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position is primarily for capital projects and other special revenue purposes. The largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, and equipment); less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining balance ($111,993,595) is unrestricted net position. Unrestricted net position is primarily negative due to the effect of the recognition of the net pension liability in accordance with GASB 68.

Escambia County, Florida
Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
Current and Other Assets	$ 498,384,314	$ 482,494,417	$ 97,333,378	$ 96,731,712	$ 595,717,692	$ 579,226,129
Capital Assets (Net)	800,591,876	$ 757,046,032	$ 70,579,937	$ 50,280,921	871,171,813	807,326,953
Total Assets	1,298,976,190	1,239,540,449	167,913,315	147,012,633	1,466,889,505	1,386,553,082
Total Deferred Outflow of Resources	65,363,801	60,163,816	5,510,388	4,941,903	70,874,189	65,105,719
Current and Other Liabilities	100,954,002	99,878,354	6,543,063	5,612,336	107,497,065	105,490,690
Long-term Liabilities	458,373,918	423,835,996	62,235,743	40,122,173	520,609,661	463,958,169
Total Liabilities	559,327,920	523,714,350	68,778,806	45,734,509	628,106,726	569,448,859
Total Deferred Inflow of Resources	25,027,394	26,366,544	735,821	812,393	25,763,215	27,178,937
Net Position:						
Net Investment in Capital Assets	653,391,086	603,172,837	62,175,408	50,280,921	715,566,494	653,453,758
Restricted	280,320,854	264,879,406	-	-	280,320,854	264,879,406
Unrestricted	(153,727,263)	(118,428,872)	41,733,668	55,126,713	(111,993,595)	(63,302,159)
Total Net Position, Restated	$ 779,984,677	$ 749,623,371	$ 103,909,076	$105,407,634	$ 883,893,753	$ 855,031,005

*As restated for change in Accounting Principle.

The County's total net position increased $28,862,748 from the prior year. Key reasons for the overall increase are presented in the following pages for governmental and business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
REVENUES						
Program Revenues:						
Charges for Services	$ 96,478,155	$ 102,730,801	$ 52,381,005	$ 51,753,449	$ 148,859,160	$ 154,484,250
Operating Grants and Contributions	32,357,687	97,828,444	-	-	32,357,687	97,828,444
Capital Grants and Contributions	24,725,844	13,977,791	654,528	2,224,192	25,380,372	16,201,983
General Revenues:						
Property Taxes	175,987,746	151,003,488	-	-	175,987,746	151,003,488
Other Taxes	150,932,959	149,465,944	-	-	150,932,959	149,465,944
Other	42,915,252	21,854,913	3,698,569	(364,000)	46,613,821	21,490,913
Total Revenues	523,397,643	536,861,381	56,734,102	53,613,641	580,131,745	590,475,022
EXPENSES						
General Government	109,556,162	82,812,479	-	-	109,556,162	82,812,479
Public Safety	238,576,851	197,588,995	-	-	238,576,851	197,588,995
Physical Environment	7,789,948	6,098,389	-	-	7,789,948	6,098,389
Transportation	62,259,304	53,725,827	-	-	62,259,304	53,725,827
Economic Environment	32,694,250	20,994,760	-	-	32,694,250	20,994,760
Human Services	6,203,050	6,575,581	-	-	6,203,050	6,575,581
Culture/Recreation	13,799,022	10,954,824	-	-	13,799,022	10,954,824
Court-Related	16,523,505	14,650,738	-	-	16,523,505	14,650,738
Interest on Long-term Debt	5,460,079	5,677,434	-	-	5,460,079	5,677,434
Solid Waste	-	-	22,275,406	13,762,955	22,275,406	13,762,955
Emergency Management Services	-	-	23,170,696	19,256,473	23,170,696	19,256,473
Inspection Fund	-	-	3,940,003	3,571,537	3,940,003	3,571,537
Bay Center	-	-	9,020,721	7,437,900	9,020,721	7,437,900
Total Expenses	492,862,171	399,079,027	58,406,826	44,028,865	551,268,997	443,107,892
Excess (Deficiency) Before Transfers	30,535,472	137,782,354	(1,672,724)	9,584,776	28,862,748	147,367,130
Transfers	(174,166)	(494,166)	174,166	494,166	-	-
Change in Net Position	30,361,306	137,288,188	(1,498,558)	10,078,942	28,862,748	147,367,130
Beginning Net Position, Restated	749,623,371	612,335,183	105,407,634	95,328,692	855,031,005	707,663,875
Ending Net Position	$ 779,984,677	$ 749,623,371	$103,909,076	$ 105,407,634	$ 883,893,753	$ 855,031,005

* As restated for change in Accounting Principle.

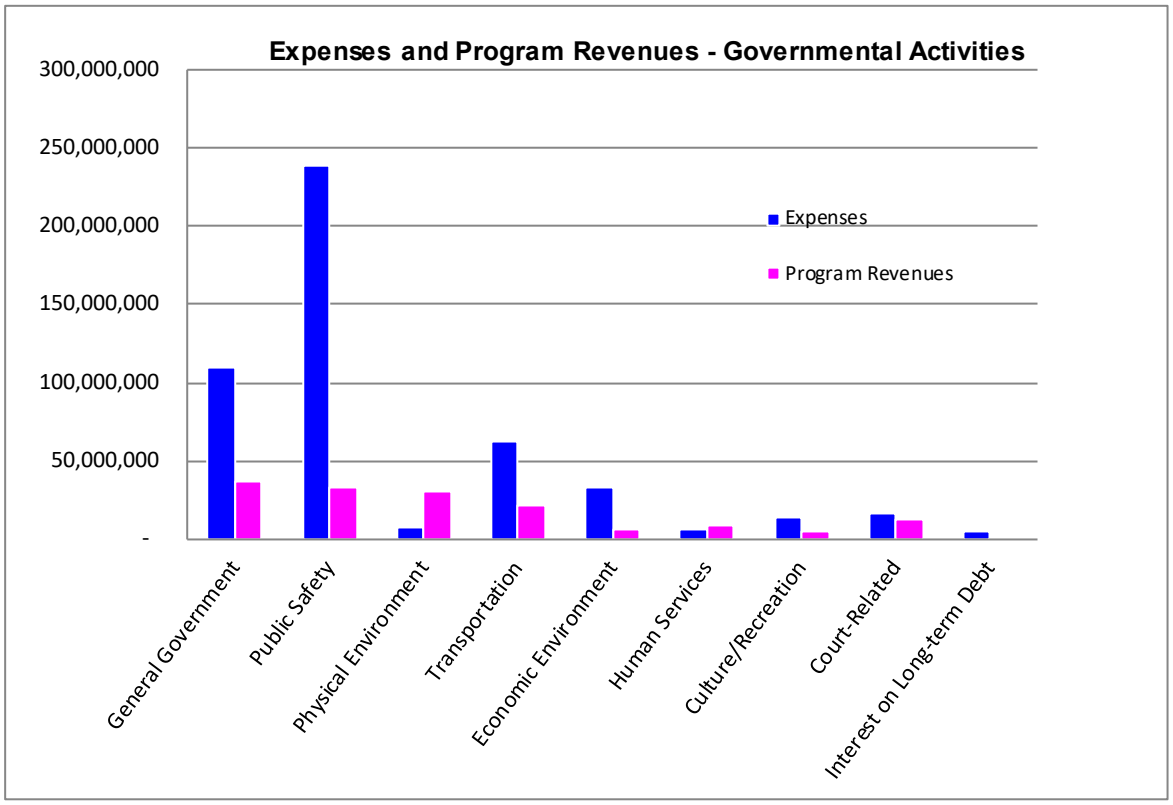
Governmental Activities

Governmental activities increased the County's net position by $30,361,306 from the prior fiscal year for an ending balance of $779,984,677. Although millage rates remained the same, property tax revenue increased due to rising taxable assessed values. Tourist Development Tax and Local Optional Sales Tax revenues also increased. Operating grants and revenues decreased $60 million primarily due to FEMA reimbursements received in prior year. Capital grants and contributions increased $10 million primarily due to the Lake Charlene project and various RESTORE grant projects.

The Public Safety function expenses increased $40,987,856 primarily due to salary increases for Public Safety staff in addition to changes in the actuarial estimates and an increase in the projection of the net pension liability, thus causing increased current year expenses. Hurricane Sally expenditures account for approximately $13.2 million of the Public Safety function. Expenditures under the General Government increased $26,743,683 primarily due to salary and insurance increases.

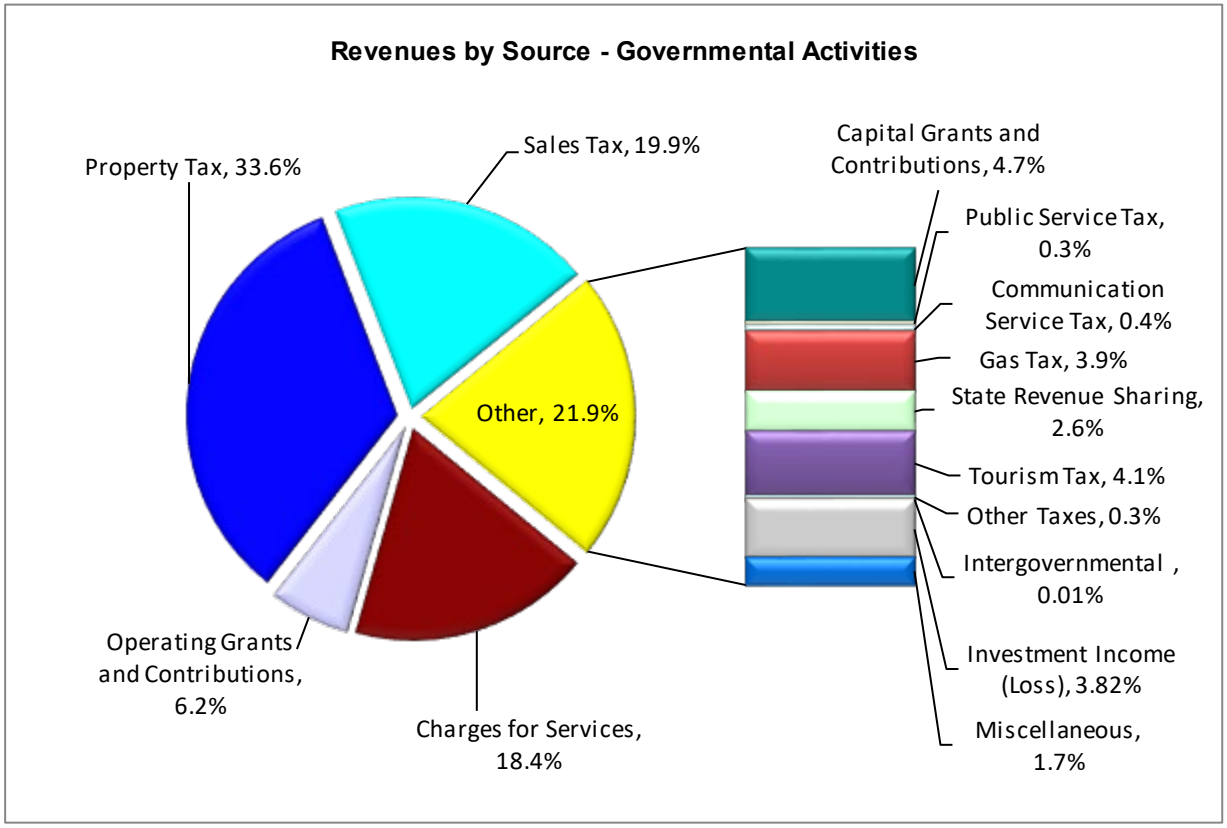
Expenses and Program Revenues – Governmental

Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
General Government	$ 109,556,162	22.2%	$ 36,844,463	24.0%	$ (72,711,699)
Public Safety	238,576,851	48.4%	33,423,921	21.8%	(205,152,930)
Physical Environment	7,789,948	1.6%	29,811,573	19.4%	22,021,625
Transportation	62,259,304	12.6%	21,297,533	13.9%	(40,961,771)
Economic Environment	32,694,250	6.6%	5,786,569	3.8%	(26,907,681)
Human Services	6,203,050	1.3%	8,129,007	5.3%	1,925,957
Culture/Recreation	13,799,022	2.8%	5,368,299	3.5%	(8,430,723)
Court-Related	16,523,505	3.4%	12,900,321	8.4%	(3,623,184)
Interest on Long-term Debt	5,460,079	1.1%	-	-	(5,460,079)
	$ 492,862,171	100.0%	$ 153,561,686	100.0%	$ (339,300,485)



Revenue by Source – Governmental Activities

Description	Revenues	% of Total
Charges for Services	$ 96,478,155	18.4%
Operating Grants & Contributions	32,357,687	6.2%
Capital Grants & Contributions	24,725,844	4.7%
Property Tax	175,987,746	33.6%
Sales Tax	104,048,284	19.9%
Public Service Tax	1,560,177	0.3%
Communication Service Tax	2,154,192	0.4%
Gas Tax	20,274,945	3.9%
State Revenue Sharing	13,781,012	2.6%
Tourist Development Tax	21,582,470	4.1%
Other Taxes	1,312,891	0.3%
Intergovernmental Revenues	42,122	0.01%
Investment Income (Loss)	19,987,260	3.82%
Miscellaneous	9,104,858	1.7%
	$ 523,397,643	100.0%

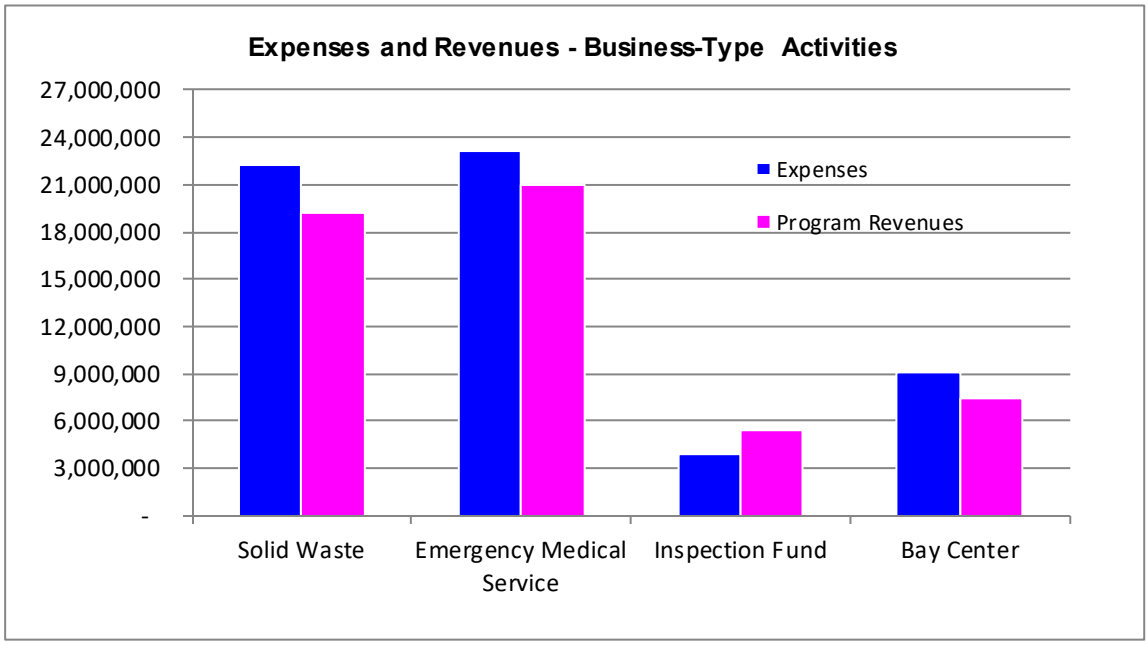


Business-type Activities

Business-type activities decreased the County's net position by $1,498,558, a 1.42% decrease from the prior fiscal year, for an ending balance of $103,909,076. Charges for services contributed 98.77% of the total program revenues for the County's business-type activities. Solid Waste's increase in revenue was due to interest gains; however offset by reduced charges for service following Hurricane Sally clean-up efforts in fiscal year 2022. A change in engineering estimate for the useful life of the Perdido Landfill increased landfill closure and post closure costs $8.3 million for 2023. EMS program expenses exceeded revenues primarily due to the addition of 28 full-time positions and a new lease of emergency medical equipment. The Inspection Fund revenues exceeded expenses for the year, resulting in an increase of net position. The Bay Center expenses exceeded program revenues, and operations were subsidized by a transfer from the Tourist Promotion Fund.

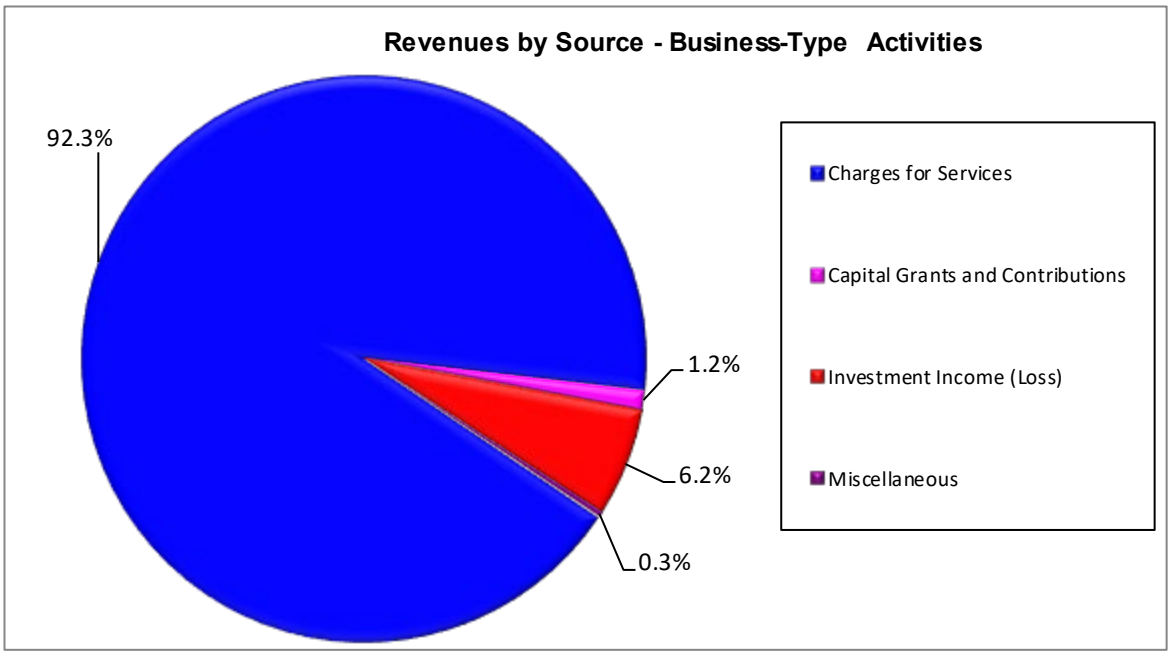
Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
Solid Waste	$ 22,275,406	38.1%	$ 19,214,762	36.2%	$ (3,060,644)
Emergency Medical Service	23,170,696	39.7%	21,024,483	39.6%	(2,146,213)
Inspection Fund	3,940,003	6.7%	5,415,293	10.2%	1,475,290
Bay Center	9,020,721	15.4%	7,380,995	13.9%	(1,639,726)
	$ 58,406,826	100.0%	$ 53,035,533	100.0%	$ (5,371,293)

% Revenue over Expenses	
Solid Waste	-13.7%
Emergency Medical Service	-9.3%
Inspection Fund	37.4%
Bay Center	-18.2%



Revenues by Source – Business-type Activities

Description	Revenues	% of Total
Charges for Services	$ 52,381,005	92.3%
Capital Grants and Contributions	654,528	1.2%
Investment Income (Loss)	3,520,461	6.2%
Miscellaneous	178,108	0.3%
	$ 56,734,102	100.0%



Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

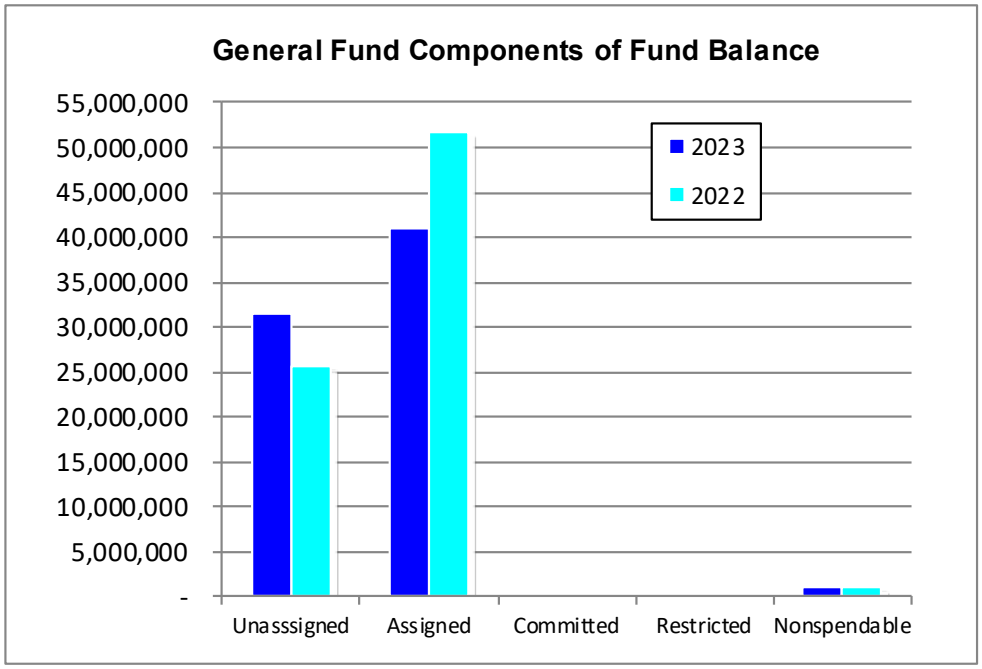
Governmental funds

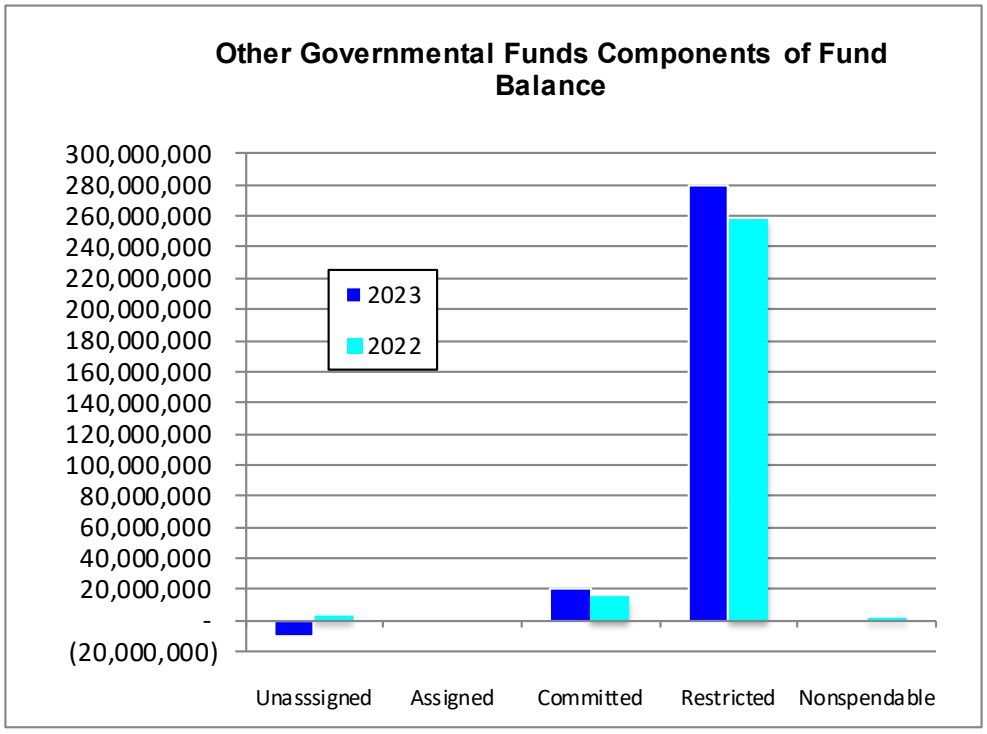
The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable resources.* Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Board of County Commissioners.

At the end of fiscal year 2023, the County's governmental funds reported combined fund balances of $363,694,798, an increase of $9,284,530 in comparison with the prior year. Approximately 6% of this amount, $22,078,884 constitutes *unassigned fund balance*. This increase is primarily due to positive changes in fund balance in the COVID Escambia Fund of $2.4 million, the Local Option Sales Tax Fund of $4.4 million, and the increase of Transfers in to non-major special revenue funds. The remainder of the fund balance is either nonspendable, restricted, committed or assigned. *Restricted* fund balances of $279,073,966 represent amounts that can only be spent for specific purposes as stipulated by external resource providers either constitutionally or through enabling legislation such as Florida Statutes, laws and regulations or grantors. *Committed fund balances* of $19,840,760 represent amounts committed by County ordinance, whereas *assigned fund balances* of $40,994,403 consists of funds budgeted in the subsequent year to balance the 2024 budget. *Nonspendable fund balances* are not available for spending because they are not in spendable form, or are legally required to be maintained intact. The ending *nonspendable fund balances* consists of $1,706,785 for inventories.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $31,517,573 while total fund balance decreased to $73,457,596. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 13.4% of the total General Fund expenditures, while total fund balance represents 31.3% of that same amount.

The following graphs represent the components of fund balance in the General Fund, and the components of fund balance in the other governmental funds:





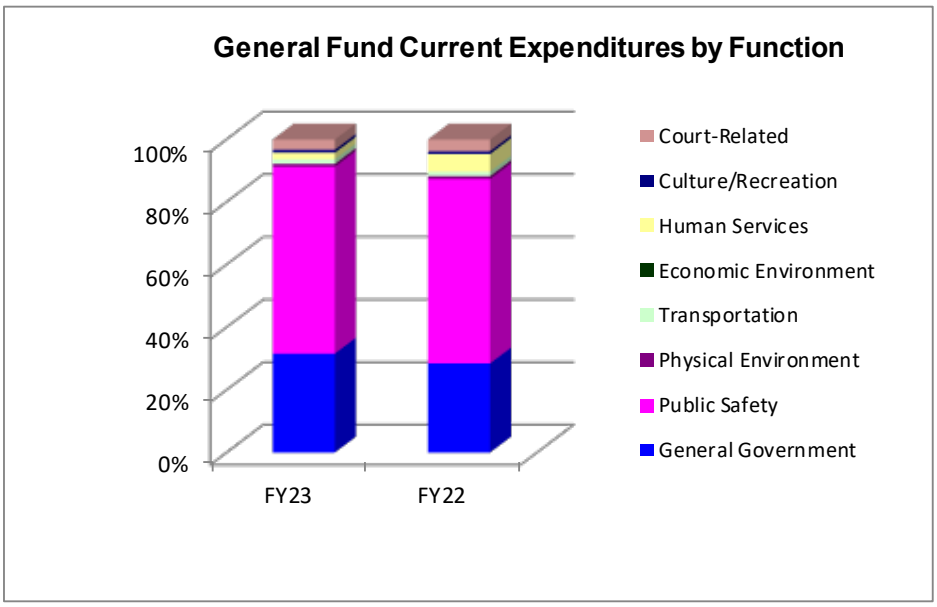
The decrease in fund balance of the County's General Fund was $4,858,817 during the current fiscal year. This is a change of ($1,000,734) when compared to the prior year decrease.

Key factors affecting this are as follows:

- The overall increase in revenues and transfers in over fiscal year 2022 were primarily attributable to increases in property tax revenues due to higher certified property values, and increases in sales/fuel taxes and state revenue sharing.

- There was an overall increase in expenditures and transfers out over fiscal year 2022. The majority increase in transfers out were to the Transportation Trust Fund. Public Safety personnel expenditures increased for all members of the Police Benevolent Association, as a result of union negotiations. The General Fund and the Transportation Trust Fund were both affected. General government expenditures increased due to increase of insurance, legal fees, and capital improvements.

The following graph displays the General Fund's current expenditures by function for FY23 and FY22 (it does not include debt service or other financing uses).



The Disaster Recovery Fund was established to account for the costs and related funding assistance from state and federal sources for hurricane or other major disaster events. The fund deficit of $6,386,044 is the result of costs incurred without reimbursements from FEMA for damage repairs resulting from Hurricane Sally and for the April 2014 Flood. We are waiting on additional FEMA reimbursements to resolve the deficit. An advance from the LOST Fund provided the initial resources to pay for these costs and the advance will be paid off as reimbursements are received. In 2023, the County collected approximately $2.2 million from federal sources.

The Covid Escambia Fund was established to account for the costs and related funding assistance from federal sources collected and disbursed pursuant to the American Recovery Plan Act of 2021 in response to the COVID-19 Pandemic. The County recorded $4 million in revenue and $53 million in unearned grants in 2023. The county intends to complete more projects in fiscal year 2024.

The Local Option Sales Tax Fund's primary revenue is a 1% local option sales tax imposed by Escambia County, which was restricted by voter referendum primarily for capital projects and public safety expenditures. At the end of the current fiscal year, restricted fund balance was $178,193,111 or 218% of the fund's total expenditures and transfers out. Intergovernmental revenues includes a $6 million increase in the capital grants revenue, driven by capital grant reimbursements; fund balance increased by $4,491,974. Capital expenditures increased $32,289,912 or 113.9% over the prior year for infrastructure, transportation, and drainage projects.

Even though the revenue source is stable and predictable, the planning, budgeting, and execution of large projects results in variances from year to year in the amount of actual expenditure for projects.

Proprietary funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste and the Emergency Medical Service Funds are reported as major enterprise funds. The Inspection and Bay Center Funds are reported as non-major enterprise funds. As previously discussed, the internal service fund is combined with governmental funds to arrive at governmental activities.

Unrestricted net position of proprietary funds at the end of the year amounted to:

	Unrestricted Net Position	
	2023	2022
Solid Waste	$ 33,164,045	$ 45,061,680
Emergency Medical Service	(4,124,490)	(141,376)
Inspection	10,752,094	8,912,399
Bay Center	1,942,019	1,294,010
	$ 41,733,668	$ 55,126,713

Unrestricted net position for proprietary funds decreased $13,393,045, which is a 24.3% decrease from the prior fiscal year. The total change in net position for proprietary funds for the Solid Waste, Emergency Medical Services, Inspection and Bay Center funds was ($957,442), ($2,589,499), $2,142,191 and ($93,808), respectively. Solid Waste decreases were due to decrease in franchise fees and dumping fees, which were attributable to decreased tonnage from debris, construction, and demolition waste. Emergency Medical Services reported increased expenditures for personnel.

General Fund Budgetary Highlights

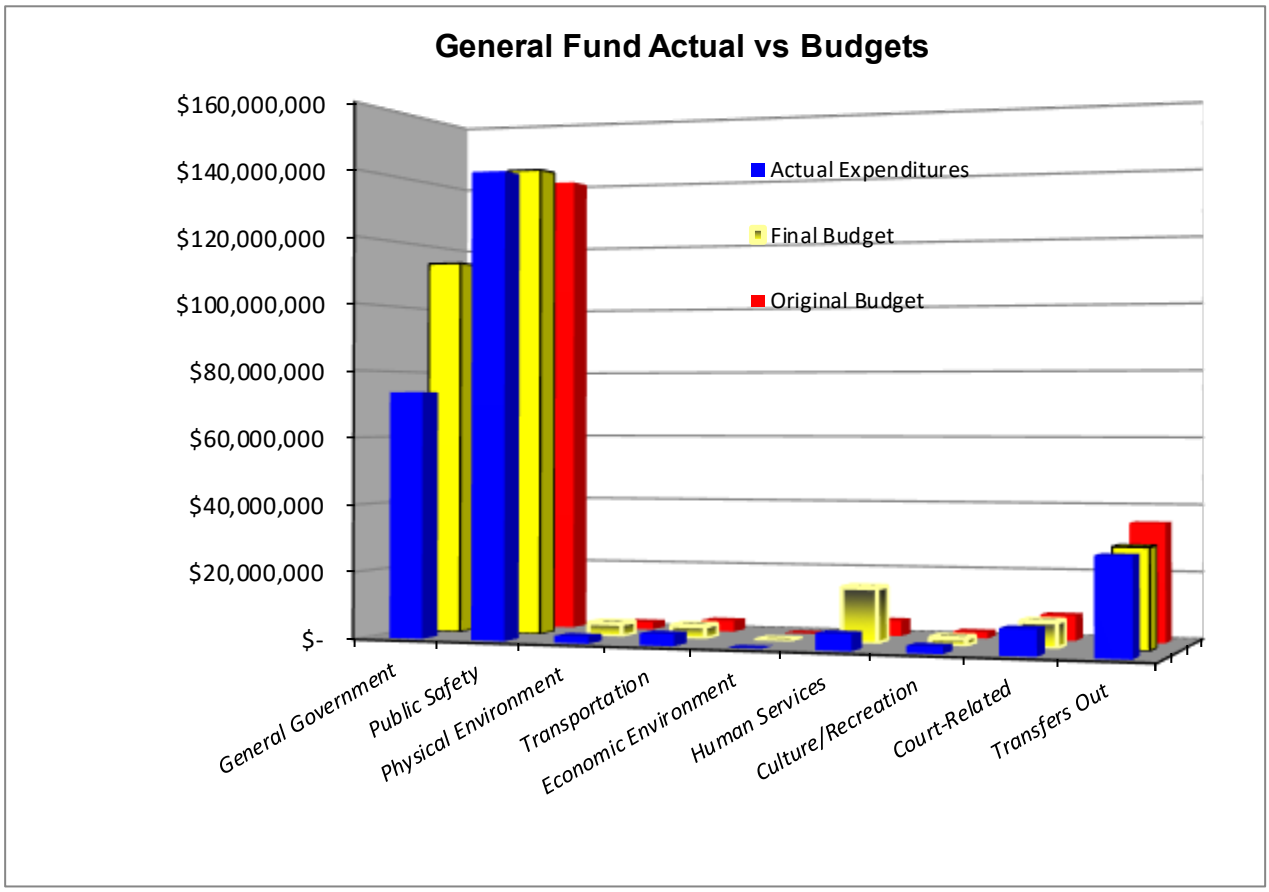
The General Fund's original budget was increased by $21,287,317, to arrive at the final amended budget for expenditures and transfers out. During the year, there was a need to make an amendment to reallocate appropriations among departments when the prior year fund balances were finalized and purchase commitments were approved for re-budgeting. Generally, the movement between departments was not significant. The largest changes were within the general government and human services due to delayed budgeting of unrestricted fund balance, primarily derived from reimbursements of prior year CARES Act expenditures. The changes within functions are summarized in the following table.

	Original Budget	Final Budget	Change
General Government	$ 101,630,679	$ 113,390,022	$ 11,759,343
Public Safety	139,895,105	141,477,805	1,582,700
Physical Environment	2,216,351	3,752,097	1,535,746
Transportation	3,311,979	3,665,529	353,550
Economic Environment	-	-	-
Human Services	4,638,475	16,137,469	11,498,994
Culture/Recreation	1,855,512	2,128,352	272,840
Court-Related	7,479,330	7,479,330	-
Transfers Out	35,051,886	29,336,030	(5,715,856)
	$ 296,079,317	$ 317,366,634	$ 21,287,317

The General Fund under spent the final budget by $54,701,905 or 17.24% for expenditures and transfers out. The variance within functions is summarized in the table below:

	Actual Expenditures	Final Budget	Variance	
General Government	$ 73,506,962	$ 113,390,022	$ 39,883,060	35.2%
Public Safety	138,784,183	141,477,805	2,693,622	1.9%
Physical Environment	2,061,880	3,752,097	1,690,217	45.0%
Transportation	3,464,009	3,665,529	201,520	5.5%
Economic Environment	-	-	-	
Human Services	4,894,812	16,137,469	11,242,657	69.7%
Culture/Recreation	2,099,969	2,128,352	28,383	1.3%
Court-Related	7,648,242	7,479,330	(168,912)	-2.3%
Transfers Out	28,306,638	29,336,030	1,029,392	3.5%
	$ 260,766,695	$ 317,366,634	$ 56,599,939	17.8%

General Fund actual expenditures were less than anticipated expenditures by $56,599,939. A review of actual General Government expenditures compared to appropriations in the final budget yields a $28 million reserve for contingency. Principal and interest payments, $1,775,239 and $122,795 respectively, are not presented in the budget to actual comparison above, but are included in actual expenditures. Additionally, approximately $10 million in CARES reimbursements designated as Human Services were budgeted but not yet disbursed. Cost and fuel allocation in the amount of $3.7 million in General Government are budgeted, but eliminated expenditures. The remainder of unspent budget is primarily due to unspent budgeted contingency and reserves.



Capital Asset and Debt Administration

Capital assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounts to $871,171,813 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, improvements other than buildings (including leasehold improvements), equipment, software, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 9.1%.

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

- Building projects include renovations and new constructions to the new tax collector Brentwood office, the 9th Ave Community Center, Brownsville Library, and Juvenile Justice Center.

- Ongoing transportation infrastructure projects include paving, drainage, and sidewalks throughout the County, Lake Charlene, Cone Creek Bridge, and Eleven Mile Creek sewer improvement.

- Net construction in progress (CIP) increased to $37,968,183 primarily due to the construction in progress on the Sheriff Perdido Shooting House-Range, Sheriff Office Leonard St. Building, and new construction of the Beulah Fires Station, the Ashton Brosnaham Locker Rooms, Longleaf West drainage with bridge, Perdido River boat ramp, and Lee St. sidewalks and drainage.

- The net increase of $1,114,824 in land includes the purchase of drainage easements and blighted property.

- Equipment increases are due to multiple firetrucks, generators, and Mack dump trucks. Purchase of various vehicles and heavy equipment for both the County and Sheriff.

Escambia County, Florida
Capital Assets (Net)

	Governmental Activities		Business-type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
Land	$ 82,181,660	$ 82,077,410	$ 6,806,793	$ 5,796,219	$ 88,988,453	$ 87,873,629
Construction in Progress	23,609,007	6,986,806	14,359,176	3,833,612	37,968,183	10,820,418
Equipment	164,658,592	153,600,765	34,992,730	33,284,921	199,651,322	186,885,686
Buildings and Improvements	383,692,756	380,476,376	38,790,075	38,596,264	422,482,831	419,072,640
Intangible Computer Software	8,960,004	8,960,004	176,255	176,255	9,136,259	9,136,259
Infrastructure	1,058,325,208	1,004,658,839	56,806,144	56,806,144	1,115,131,352	1,061,464,983
Right to use Equipment	-	-	10,707,902	-	10,707,902	-
Right to use Subscriptions	10,186,068	8,756,738	-	-	10,186,068	8,756,738
Leased Buildings	996,410	996,410	-	-	996,410	996,410
	$ 1,732,609,705	$ 1,646,513,348	$ 162,639,075	$ 138,493,415	$ 1,895,248,780	$ 1,785,006,763
Less: Accumulated Depreciation	(932,017,829)	(889,467,316)	(92,059,138)	(88,212,494)	(1,024,076,967)	(977,679,810)
Capital Assets, net	$ 800,591,876	$ 757,046,032	$ 70,579,937	$ 50,280,921	$ 871,171,813	$ 807,326,953

* As restated for change in Accounting Principle.

Additional information on the County's capital assets, including major construction commitments, can be found in Note 3 of this report.

Long-term debt

At the end of the current fiscal year, the County had total notes and bonded debt outstanding of $128,005,000. Of this amount, $26,060,000 consists of debt backed by Non-Ad valorem tax revenue. The remainder of the debt, $101,945,000 represents bonds and notes secured solely by specified revenue sources (i.e., sales tax). The unamortized bond issue premium for the Series 2017 Sales Tax Revenue Bond and Series 2018 Capital Improvement Refunding Revenue Bond is $11,729,383.

Escambia County, Florida
Outstanding Notes and Bonded Debt

	Governmental Activities	
	2023	**2022**
Revenue Bonds	$ 101,945,000	$ 105,660,000
Revenue Notes	26,060,000	28,350,000
	$ 128,005,000	$ 134,010,000
Unamortized Bond Issue Premium	11,729,383	12,510,637
	$ 139,734,383	$ 146,520,637

The County's outstanding debt, including the unamortized bond issue premium, had a net decrease of $6,786,254 or 4.63% during fiscal year 2023. Decreases were attributable to normal debt service principal reductions for revenue notes and revenue bonds.

Additional information on the County's debt, including any major changes to the County's credit ratings, can be found in Note 6 of this report.

There is no outstanding notes and bonded debt for Business-type activities.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect Escambia County and were considered in developing the 2023-2024 fiscal year budget.

- The annual average unemployment rate for the County for 2023 was 3.3%. The average adjusted rate for 2022 was 2.7%.
- The taxable assessed value increased 14.6% in the 2023 fiscal year.
- Population was to 324,768 at September 30, 2023, increased 0.6% from the adjusted prior year. Population may be adjusted subsequent to the Annual Comprehensive Financial Report release.
- American Rescue Plan Act (ARPA) spending in 2024 will impact next year's budget. $22.8 million has been budgeted for ARPA State and Local Fiscal Recovery Funds for 2024. In 2023, a $6.3 million contract was awarded to Escambia River Electric Cooperative in partnership with Conexon Connect for the Escambia Broadband project. $5.7 million of that contract obligation is remaining. The Ferry Pass Community Center project has started with the purchase of property from UWF with an estimated cost of $2.2 million. Additional drainage and sidewalk improvement projects are in progress.

During the current fiscal year, unassigned fund balance in the General Fund increased to $31,517,573. The County has budgeted $324,680,484 for spending in the 2024 fiscal year budget, and assigned $40,994,403 of the ending 2023 fund balance to the subsequent year's budget. The total ad valorem tax rate remained the same at 7.661 mills for the 2024 fiscal year budget.

In an effort to help stimulate job creation and the economy, the County continues to work with the Greater Pensacola Chamber of Commerce and the City of Pensacola to recruit new industry to the area and stimulate job growth.

Requests for information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Escambia County Clerk of the Circuit Court and Comptroller, Finance Department, 221 Palafox Place Suite 130 Pensacola Florida 32502; 850-595-4825. This report is also available at the following web address: https://www.escambiaclerk.com.

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities	Business-type Activities	Total	Component Unit
ASSETS				
Cash and Cash Equivalents	$ 369,806,209	$ 71,779,435	$ 441,585,644	$ 12,810,230
Investments	76,333,599	15,340,160	91,673,759	562,715
Accounts Receivable, Net	4,965,566	9,409,819	14,375,385	527,698
Accrued Interest Receivable	1,776,844	-	1,776,844	-
Due from Other Governments	27,802,007	-	27,802,007	107,200
Inventories	2,103,637	756,175	2,859,812	-
Assets Held for Investment	315,072	-	315,072	-
Prepaid Items & Assets Held by Others	3,272,747	47,789	3,320,536	-
Other Assets	12,008,633	-	12,008,633	45,726
Capital Assets Not Being Depreciated	105,790,667	21,165,969	126,956,636	-
Capital Assets Net of Accumulated Depreciation	694,801,209	49,413,968	744,215,177	598,638
Total Assets	1,298,976,190	167,913,315	1,466,889,505	14,652,207
DEFERRED OUTFLOW OF RESOURCES				
Deferred Charge on Refunding	1,248,160	-	1,248,160	-
Pension Costs and Subsequent Contributions	60,657,562	5,429,114	66,086,676	234,653
OPEB Costs and Subsequent Contributions	3,458,079	81,274	3,539,353	15,793
Total deferred outflow of resources	65,363,801	5,510,388	70,874,189	250,446
LIABILITIES				
Accounts Payable	28,759,585	2,625,090	31,384,675	237,650
Contracts Payable	2,963,449	453,254	3,416,703	-
Accrued Liabilities	9,499,018	598,216	10,097,234	70,657
Lease Payable	-	1,201,227	1,201,227	-
Compensated Absences Payable	-	156,072	156,072	-
Due to Other Governments	4,541,174	18,894	4,560,068	-
Deposits	989,288	48,715	1,038,003	-
Unearned Revenue	54,108,262	-	54,108,262	-
Other Current Liabilities	93,226	1,002,248	1,095,474	-
Escrow Deposits - restricted	-	340,991	340,991	-
Noncurrent Liabilities:				
Due Within One Year	16,107,096	98,356	16,205,452	-
Due in More Than One Year	442,266,822	62,235,743	504,502,565	1,228,674
Total Liabilities	559,327,920	68,778,806	628,106,726	1,536,981
DEFERRED INFLOW OF RESOURCES				
Deferred Revenue	-	-	-	706,171
Leases	5,132,241	-	5,132,241	-
Pension Costs	15,037,003	321,434	15,358,437	149,018
OPEB Costs	4,858,150	414,387	5,272,537	25,678
Total deferred inflow of resources	25,027,394	735,821	25,763,215	880,867
NET POSITION				
Net Investment in Capital Assets	653,391,086	62,175,408	715,566,494	598,638
Restricted for:				
Debt Service	615,166	-	615,166	-
Capital	178,708,090	-	178,708,090	1,695,344
Law Enforcement	20,273,803	-	20,273,803	-
Economic & Community	17,616,196	-	17,616,196	-
Transportation	15,038,348	-	15,038,348	-
Tourism	27,068,273		27,068,273	-
Other Purposes	21,000,978	-	21,000,978	-
Unrestricted	(153,727,263)	41,733,668	(111,993,595)	10,190,823
Total Net Position	$ 779,984,677	$ 103,909,076	$ 883,893,753	$ 12,484,805

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 109,556,162	$ 36,808,463	$ 36,000	$ -
Public Safety	238,576,851	21,644,121	5,745,779	6,034,021
Physical Environment	7,789,948	19,236,618	2,648,612	7,926,343
Transportation	62,259,304	7,838,468	7,822,345	5,636,720
Economic Environment	32,694,250	986,319	4,446,296	353,954
Human Services	6,203,050	-	8,129,007	-
Culture/Recreation	13,799,022	379,582	213,911	4,774,806
Court-Related	16,523,505	9,584,584	3,315,737	-
Interest on Long-Term Debt	5,460,079	-	-	
Total Governmental Activities	492,862,171	96,478,155	32,357,687	24,725,844
Business-type Activities:				
Solid Waste	22,275,406	19,214,762	-	-
Emergency Medical Services	23,170,696	20,469,955	-	554,528
Inspection Fund	3,940,003	5,415,293	-	-
Bay Center	9,020,721	7,280,995	-	100,000
Total Business-type Activities	58,406,826	52,381,005	-	654,528
Total Primary Government	$ 551,268,997	$ 148,859,160	$ 32,357,687	$ 25,380,372
Component Unit:				
Santa Rosa Island Authority	4,413,793	6,247,780	81,846	56,650
Total Component Unit	$ 4,413,793	$ 6,247,780	$ 81,846	$ 56,650

General Revenues:
Property Tax
Sales Tax
Public Service Tax
Communication Service Tax
Gas Tax
Unrestricted State Revenue Sharing
Tourist Development Tax
Other Taxes
Unrestricted Intergovernmental Revenues
Investment Gain (Loss)
Miscellaneous
Transfers In (Out)
Total General Revenues and Transfers
Special Item - SRIA Transfer of Operations/Capital
Extraordinary Item - Capital Asset Disposal
Change in Net Position
Beginning Net Position (as restated)
Ending Net Position

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Component Unit
$ (72,711,699)	$ -	$ (72,711,699)	
(205,152,930)	-	(205,152,930)	
22,021,625	-	22,021,625	
(40,961,771)	-	(40,961,771)	
(26,907,681)	-	(26,907,681)	
1,925,957	-	1,925,957	
(8,430,723)	-	(8,430,723)	
(3,623,184)	-	(3,623,184)	
(5,460,079)	-	(5,460,079)	
(339,300,485)	-	(339,300,485)	
-	(3,060,644)	(3,060,644)	
-	(2,146,213)	(2,146,213)	
-	1,475,290	1,475,290	
-	(1,639,726)	(1,639,726)	
-	(5,371,293)	(5,371,293)	
(339,300,485)	(5,371,293)	(344,671,778)	
			1,972,483
			1,972,483
175,987,746	-	175,987,746	-
104,048,284	-	104,048,284	-
1,560,177	-	1,560,177	-
2,154,192	-	2,154,192	-
20,274,945	-	20,274,945	-
13,781,012	-	13,781,012	-
21,582,470	-	21,582,470	-
1,312,891	-	1,312,891	-
42,122	-	42,122	-
19,987,260	3,520,461	23,507,721	10,392
9,104,858	178,108	9,282,966	-
(174,166)	174,166	-	-
369,661,791	3,872,735	373,534,526	10,392
-	-	-	-
-	-	-	-
30,361,306	(1,498,558)	28,862,748	1,982,875
749,623,371	105,407,634	855,031,005	10,501,930
$ 779,984,677	$ 103,909,076	$ 883,893,753	$ 12,484,805

ESCAMBIA COUNTY, FLORIDA

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2023

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund
ASSETS			
Cash and Cash Equivalents	$ 66,518,208	$ 23,322,767	$ 46,098,946
Investments	12,502,964	5,146,313	10,172,018
Accounts Receivable	1,221,262	-	-
Accrued Interest Receivable	1,776,844	-	-
Due from Other Funds	686,471	-	-
Advances Receivable from Other Funds	3,481,504	-	-
Due from Other Governments	4,483,630	995,882	-
Inventories	945,620	-	-
Assets held for investment	-	-	-
Other Assets	5,351,477	-	-
Total Assets	$ 96,967,980	$ 29,464,962	$ 56,270,964
LIABILITIES			
Accounts Payable	$ 5,176,555	$ 1,205,672	$ 405,416
Contracts Payable	633	480,085	35,242
Accrued Liabilities	7,666,188	-	-
Due to Other Funds	656,536	-	-
Advances Payable to Other Funds	-	34,118,800	-
Due to Other Governments	4,133,065	46,449	-
Deposits	398,328	-	-
Unearned Revenue	253,612	-	53,178,429
Other Current Liabilities	93,226	-	-
Total Liabilities	18,378,143	35,851,006	53,619,087
DEFERRED INFLOW OF RESOURCES			
Leases	5,132,241	-	-
Total Deferred Inflow of Resources	5,132,241	-	-
FUND BALANCES (deficits):			
Nonspendable:			
Inventories	945,620	-	-
Restricted for:			
Court Related Functions	-	-	-
Community Service	-	-	-
Debt Service	-	-	-
Economic & Community Development	-	-	-
Fire & Rescue	-	-	-
Health Services	-	-	-
Inmate Welfare	-	-	-
Jail Facility	-	-	-
Law Enforcement	-	-	-
Library	-	-	-
Mass Transit System	-	-	-
Parks & Recreation	-	-	-
Public Safety	-	-	2,651,877
Records Modernization Tech	-	-	-
Resource Conservation	-	-	-
Housing Assistance	-	-	-
Tourism	-	-	-
Transportation & Drainage Improvements	-	-	-
Committed to:			
Community Service	-	-	-
Infrastructure Maintenance	-	-	-
Public Safety	-	-	-
Transportation Maintenance	-	-	-
Assigned to:			
Subsequent Year's Budget	40,994,403	-	-
Unassigned	31,517,573	(6,386,044)	-
Total Fund Balances	73,457,596	(6,386,044)	2,651,877
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (deficit)	$ 96,967,980	$ 29,464,962	$ 56,270,964

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

Local Option Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 108,278,149	$ 103,585,273	$ 347,803,343
23,892,243	19,944,808	71,658,346
-	3,179,341	4,400,603
-	-	1,776,844
-	305,734	992,205
37,903,106	-	41,384,610
10,524,644	11,676,622	27,680,778
-	761,165	1,706,785
-	315,072	315,072
6,657,156	-	12,008,633
$ 187,255,298	$ 139,768,015	$ 509,727,219
$ 6,503,463	$ 12,794,212	$ 26,085,318
1,943,255	504,234	2,963,449
71,927	1,721,396	9,459,511
530,464	137,628	1,324,628
-	7,265,810	41,384,610
9,538	352,019	4,541,071
3,540	538,237	940,105
-	676,221	54,108,262
-	-	93,226
9,062,187	23,989,757	140,900,180
-	-	5,132,241
-	-	5,132,241
-	761,165	1,706,785
-	4,229,715	4,229,715
-	297,159	297,159
6,657,156	615,166	7,272,322
26,728,967	498,012	27,226,979
-	4,009,644	4,009,644
-	122,158	122,158
-	15,201,479	15,201,479
-	156,184	156,184
-	351,781	351,781
-	5,410,111	5,410,111
-	3,888,963	3,888,963
-	11,673	11,673
-	4,234,820	6,886,697
-	5,401,749	5,401,749
-	1,827,601	1,827,601
-	14,168,101	14,168,101
-	27,068,273	27,068,273
144,806,988	10,736,389	155,543,377
-	3,186,298	3,186,298
-	6,593,019	6,593,019
-	3,316,299	3,316,299
-	6,745,144	6,745,144
-	-	40,994,403
-	(3,052,645)	22,078,884
178,193,111	115,778,258	363,694,798
$ 187,255,298	$ 139,768,015	$ 509,727,219

ESCAMBIA COUNTY, FLORIDA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS

TO THE STATEMENT OF NET POSITION

as of September 30, 2023

Total fund balances of governmental funds			$ 363,694,798
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore, are not reported in governmental funds. The cost of assets is $1,731,103,566 Accumulated depreciation and amortization is $930,794,965. The difference does not include the net capital assets of the internal service funds $283,276 which are included below.			800,308,600
The internal service fund is used by management to charge the costs of risk management services to individual funds. The assets, liabilities, outflows/inflows of the internal service fund are included in activities in the Statement of Net Position.			17,702,613
Deferred inflows and outflows of resources related to debt:			
Deferred charge on refunding (to be amortized as interest expense)			1,248,160
Deferred outflows and inflows of resources related to pensions and other post employment benefits (OPEB) are applicable to future periods and not reported in governmental funds. The difference does not include certain amounts from the internal service fund which is included above.			
Deferred outflows of resources - Pensions	60,453,323		
Deferred inflows of resources - Pensions	(14,884,293)		
Deferred outflows of resources - OPEB	3,452,645		
Deferred inflows of resources - OPEB	(4,830,445)		
			44,191,230
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities --both current and long-term--are reported in the Statement of Net Position. The difference does not include the internal service funds $802,286 which is included above. Long-term liabilities at year-end consist of:			
Bonds payable	101,945,000		
Notes payable	26,060,000		
Bond issuance premiums	11,729,383		
Polution Remediation	26,645		
Lease Payable	442,913		
Subscription Payable	8,271,654		
Compensated absences	33,115,166		
Other post employment benefits	16,584,777		
Net pension liability proportionate share	248,985,186		
			(447,160,724)
Total net position of governmental activities			$ 779,984,677

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


ESCAMBIA COUNTY
FLORIDA

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund
REVENUES			
Taxes	$ 164,667,730	$ -	$ -
Permits and Fees	-	-	-
Franchise Fees	14,380,809	-	-
Special Assessments	1,046,629	-	-
Intergovernmental Revenues	52,014,606	2,297,160	4,103,585
Charges for Services	13,949,482	-	-
Judgments and Fines	1,593,514	-	-
Investment Gain (Loss)	4,610,309	1,198,538	2,453,098
Miscellaneous Revenues	2,304,426	1,800,000	-
Total Revenues	254,567,505	5,295,698	6,556,683
EXPENDITURES			
Current:			
General Government	73,506,962	-	-
Public Safety	138,784,183	17,780,821	-
Physical Environment	2,061,880	-	-
Transportation	3,464,009	-	-
Economic Environment	-	-	-
Human Services	4,894,812	-	4,103,585
Culture/Recreation	2,099,969	-	-
Court-Related	7,648,242	-	-
Debt Service:			
Principal Retirement	1,775,239	-	-
Interest and Fiscal Charges	122,795	-	-
Capital Outlay	-	-	-
Total Expenditures	234,358,091	17,780,821	4,103,585
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,209,414	(12,485,123)	2,453,098
OTHER FINANCING SOURCES (USES)			
Transfers In	2,638,436	-	-
Transfers (Out)	(28,306,638)	-	-
Issuance of Leases/SBITAs	599,971	-	-
Total Other Financing Sources and (Uses)	(25,068,231)	-	-
Net Change in Fund Balances	(4,858,817)	(12,485,123)	2,453,098
Fund Balances - Beginning	78,316,413	6,099,079	198,779
Fund Balances - Ending	$ 73,457,596	$ (6,386,044)	$ 2,651,877

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

Local Option Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 68,080,001	$ 50,792,123	$ 283,539,854
-	774,569	774,569
-	2,293,858	16,674,667
-	47,042,872	48,089,501
7,990,242	42,198,397	108,603,990
225,009	12,380,613	26,555,104
-	1,442,892	3,036,406
5,959,790	5,167,494	19,389,229
394,667	7,233,892	11,732,985
82,649,709	169,326,710	518,396,305
9,711	31,893,960	105,410,633
-	45,212,618	201,777,622
67,238	9,684,106	11,813,224
1,645,363	38,697,428	43,806,800
10,906,292	22,606,363	33,512,655
131,745	92,409	9,222,551
2,275,042	9,609,798	13,984,809
-	6,536,786	14,185,028
-	6,433,319	8,208,558
-	5,962,518	6,085,313
60,646,121	1,713,625	62,359,746
75,681,512	178,442,930	510,366,939
6,968,197	(9,116,220)	8,029,366
3,467,424	36,678,285	42,784,145
(5,943,647)	(8,708,026)	(42,958,311)
-	829,359	1,429,330
(2,476,223)	28,799,618	1,255,164
4,491,974	19,683,398	9,284,530
173,701,137	96,094,860	354,410,268
$ 178,193,111	$ 115,778,258	$ 363,694,798

ESCAMBIA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

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

Net change in fund balances - total governmental funds		$	9,284,530
Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions ($90,476,627) exceeds depreciation ($45,532,028) in the current period. Total capital additions consist of capital expenditures of $85,693,601 and non-cash contributions of $4,783,071 for primarily donated roads.			44,944,644
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts of the items that make up these differences in the treatment of long-term debt and related items are:			
Debt issued or repaid:			
Issuance of Leases/SBITAs	(1,429,330)		
Principal repayments	8,208,558		
Amortization of deferred charge on refunding	(156,020)		
Amortization of interest expense on bond premium	781,254		
			7,404,462

Continued

ESCAMBIA COUNTY, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - Continued

For the Year Ended September 30, 2023

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:		
Changes in compensated absences	(2,616,121)	
Changes in other post employment benefits	3,343,467	
Changes in pollution remediation	(26,645)	
		700,701
Governmental funds report County pension contributions as expenditures. In the statement of activities, the cost of the pension benefits earned net of contributions is reported as pension expense.		
Difference between pension contribution and net pension expense		(33,244,751)
Governmental funds report other post employment benefit contributions as expenditures. However, in the statement of activities, the actuarial cost of benefits earned net of employee contributions is reported as an expense.		(2,715,900)
In the statement of activities, only the loss on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold/disposed.		(1,337,815)
The internal service fund is used by management to charge the costs of risk management and other services to other funds. The net income of the internal service fund is reported with governmental activities.		5,325,435
Change in net position of governmental activities:		$ 30,361,306

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND - COUNTY WIDE
For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES				
Taxes	$ 167,027,422	$ 167,027,422	$ 164,667,730	$ (2,359,692)
Franchise Fees	13,347,690	13,347,690	14,380,809	1,033,119
Special Assessments	893,000	893,000	1,046,629	153,629
Intergovernmental Revenues	38,458,930	40,766,889	52,014,606	11,247,717
Charges for Services	13,230,125	13,401,019	13,949,482	548,463
Judgments and Fines	1,907,500	1,907,500	1,593,514	(313,986)
Investment Gain (Loss)	475,100	1,420,415	4,610,309	3,189,894
Miscellaneous Revenues	1,163,553	1,505,202	2,304,426	799,224
Total Revenues	236,503,320	240,269,137	254,567,505	14,298,368
EXPENDITURES				
Current:				
General Government	101,630,679	113,390,022	73,506,962	39,883,060
Public Safety	139,895,105	141,477,805	138,784,183	2,693,622
Physical Environment	2,216,351	3,752,097	2,061,880	1,690,217
Transportation	3,311,979	3,665,529	3,464,009	201,520
Economic Environment	-	-	-	-
Human Services	4,638,475	16,137,469	4,894,812	11,242,657
Culture/Recreation	1,855,512	2,128,352	2,099,969	28,383
Court-Related	7,479,330	7,479,330	7,648,242	(168,912)
Debt Service:				
Principal Retirement	-	-	1,775,239	(1,775,239)
Interest and Fiscal Charges	-	-	122,795	(122,795)
Total Expenditures	261,027,431	288,030,604	234,358,091	53,672,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,524,111)	(47,761,467)	20,209,414	67,970,881
OTHER FINANCING SOURCES (USES)				
Transfers In	1,763,436	(4,142,392)	2,638,436	6,780,828
Transfers (Out)	(35,051,886)	(29,336,030)	(28,306,638)	1,029,392
Total Other Financing Sources and (Uses)	(33,288,450)	(33,478,422)	(25,068,231)	8,410,191
Net Change in Fund Balance	(57,812,561)	(81,239,889)	(4,858,817)	76,381,072
Fund Balance - Beginning	57,812,561	81,239,889	78,316,413	(2,923,476)
Fund Balance - Ending	$ -	$ -	$ 73,457,596	$ 73,457,596

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

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

DISASTER RECOVERY FUND

For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES				
Intergovernmental Revenues	$ -	$ 54,353,848	$ 2,297,160	$ (52,056,688)
Investment Gain (Loss)	-	-	1,198,538	1,198,538
Miscellaneous Revenues	-	-	1,800,000	1,800,000
Total Revenues	-	54,353,848	5,295,698	(49,058,150)
EXPENDITURES				
Current:				
Public Safety	-	84,182,250	17,780,821	66,401,429
Transportation	-	15,346,553	-	15,346,553
Total Expenditures	-	99,528,803	17,780,821	81,747,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(45,174,955)	(12,485,123)	32,689,832
Net Change in Fund Balance	-	(45,174,955)	(12,485,123)	32,689,832
Fund Balance - Beginning	-	45,174,955	6,099,079	(39,075,876)
Fund Balance - Ending	$ -	$ -	$ (6,386,044)	$ (6,386,044)

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COVID ESCAMBIA FUND
For the Year Ended September 30, 2023

	Budgeted Amounts			
	Original	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES				
Intergovernmental Revenues	$ -	$ 26,367,440	$ 4,103,585	$ (22,263,855)
Investment Gain (Loss)	-	-	2,453,098	2,453,098
Total Revenues	-	26,367,440	6,556,683	(19,810,757)
EXPENDITURES				
Current:				
Human Services	-	26,566,219	4,103,585	22,462,634
Total Expenditures	-	26,566,219	4,103,585	22,462,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(198,779)	2,453,098	2,651,877
Net Change in Fund Balance	-	(198,779)	2,453,098	2,651,877
Fund Balance - Beginning	-	198,779	198,779	-
Fund Balance - Ending	$ -	$ -	$ 2,651,877	$ 2,651,877

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

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2023

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 31,925,926	$ 4,806,299	$ 14,150,393	$ 50,882,618	$ 22,002,866
Restricted Assets Available for Current Liabilities	439,347	-	-	439,347	-
Investments	11,655,025	1,072,012	2,613,123	15,340,160	4,675,253
Accounts Receivable, Net of Allowance for Uncollectable Accounts	2,324,301	6,877,117	208,401	9,409,819	564,963
Due from Other Funds	-	-	-	-	332,423
Due from Other Governments	-	-	-	-	121,229
Inventories	-	672,556	83,619	756,175	396,852
Prepaid Items & Assets Held By Others	-	-	47,789	47,789	3,272,747
Total Current Assets	46,344,599	13,427,984	17,103,325	76,875,908	31,366,333
Noncurrent Assets:					
Restricted Assets:					
Escrow Deposits - restricted	340,991	-	-	340,991	-
Saufley C&D - restricted	607,605	-	-	607,605	-
Landfill Escrow	19,948,221	-	-	19,948,221	-
Less: Portion Classified as Current	(439,347)	-	-	(439,347)	-
Total restricted assets	20,457,470	-	-	20,457,470	-
Capital Assets:					
Land	6,800,350	6,443	-	6,806,793	-
Buildings	10,555,899	1,100,349	27,133,827	38,790,075	399,564
Improvements Other than Buildings	53,625,406	86,275	3,094,463	56,806,144	937,373
Machinery, Equipment and Vehicles	21,118,542	11,336,868	2,537,320	34,992,730	169,203
Intangibles	-	176,255	-	176,255	-
Right to use Equipment	-	10,707,902	-	10,707,902	-
Construction in Progress	14,359,176	-	-	14,359,176	-
Less: Accumulated Depreciation	(51,862,145)	(9,968,342)	(30,228,651)	(92,059,138)	(1,222,864)
Total Capital Assets (Net)	54,597,228	13,445,750	2,536,959	70,579,937	283,276
Total Noncurrent Assets	75,054,698	13,445,750	2,536,959	91,037,407	283,276
Total Assets	121,399,297	26,873,734	19,640,284	167,913,315	31,649,609
DEFERRED OUTFLOW OF RESOURCES					
Pension Cost and Subsequent Contributions	643,234	4,240,140	545,740	5,429,114	204,239
OPEB Cost and Subsquent Contrib.	12,798	56,444	12,032	81,274	5,434
Total deferred outflow of resources	656,032	4,296,584	557,772	5,510,388	209,673

Continued

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF NET POSITION - Continued

PROPRIETARY FUNDS

September 30, 2023

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 1,507,457	$ 158,693	$ 958,940	$ 2,625,090	$ 2,674,267
Contracts Payable	453,254	-	-	453,254	-
Accrued Liabilities	93,549	397,713	106,954	598,216	39,507
Leases Payable	-	1,201,227		1,201,227	-
Compensated Absences Payable	35,789	74,666	45,617	156,072	80,229
Estimated Claims Payable	-	-	-	-	4,133,607
Due to Other Governments	12,902	5,827	165	18,894	103
Deposits	2,022	-	46,693	48,715	49,183
Other Current Liabilities	-	-	1,002,248	1,002,248	-
Current Liabilities Payable from Restricted Assets:					
Landfill Closure Costs Payable	98,356	-	-	98,356	-
Escrow Deposits - restricted	340,991	-	-	340,991	-
Total Current Liabilities	2,544,320	1,838,126	2,160,617	6,543,063	6,976,896
Noncurrent Liabilities:					
Compensated Absences Payable	322,103	671,998	410,553	1,404,654	722,057
Other Post Employment Benefits	149,932	661,245	140,956	952,133	63,657
Net Pension Liability	2,414,085	18,389,902	2,068,198	22,872,185	823,644
Estimated Claims Payable	-	-	-	-	5,390,000
Leases Payable	-	8,404,529	-	8,404,529	-
Landfill Closure Costs Payable	28,602,242	-	-	28,602,242	-
Total Noncurrent Liabilities	31,488,362	28,127,674	2,619,707	62,235,743	6,999,358
Total Liabilities	34,032,682	29,965,800	4,780,324	68,778,806	13,976,254
DEFERRED INFLOW OF RESOURCES					
Unamortized Pension Costs	196,121	-	125,313	321,434	152,710
Unamortized OPEB Costs	65,253	287,787	61,347	414,387	27,705
Total deferred inflow of resources	261,374	287,787	186,660	735,821	180,415
NET POSITION					
Net Investment in Capital Assets	54,597,228	5,041,221	2,536,959	62,175,408	283,276
Unrestricted	33,164,045	(4,124,490)	12,694,113	41,733,668	17,419,337
Total Net Position	$ 87,761,273	$ 916,731	$ 15,231,072	$ 103,909,076	$ 17,702,613

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Operating Revenues:					
Charges for Services	$ 19,214,762	$ 20,469,955	$ 12,696,288	$ 52,381,005	$ 59,978,124
Miscellaneous Revenues	63	15,639	162,406	178,108	-
Total Operating Revenues	19,214,825	20,485,594	12,858,694	52,559,113	59,978,124
Operating Expenses:					
Personal Services	3,404,501	16,954,132	3,376,011	23,734,644	1,632,564
Contracted Services	1,813,702	605,937	7,975,785	10,395,424	-
Claims Incurred and Change in Estimate	-	-	-	-	1,825,102
Supplies and Materials	809,293	801,632	17,140	1,628,065	-
Repairs and Maintenance	1,789,238	1,070,164	145,788	3,005,190	10,247
Other Services and Charges	1,511,760	1,909,874	448,002	3,869,636	8,793,522
Depreciation	2,752,548	1,405,986	785,226	4,943,760	60,635
Provision for Closure and Long Term Care	9,729,103	-	-	9,729,103	-
Premiums/Claims Expense	465,261	243,917	213,063	922,241	42,928,650
Total Operating Expenses	22,275,406	22,991,642	12,961,015	58,228,063	55,250,720
Operating Income (Loss)	(3,060,581)	(2,506,048)	(102,321)	(5,668,950)	4,727,404
Nonoperating Revenues (Expenses):					
Investment Gain (Loss)	2,749,139	220,909	550,413	3,520,461	598,031
Interest and Fiscal Charges Expense	-	(120,754)	-	(120,754)	-
Gain (Loss) on Disposal of Capital Assets	-	(58,300)	291	(58,009)	-
Total Nonoperating Revenues (Expenses)	2,749,139	41,855	550,704	3,341,698	598,031
Income (Loss) Before Transfers and Contributions	(311,442)	(2,464,193)	448,383	(2,327,252)	5,325,435
Transfer In	-	-	1,500,000	1,500,000	-
Transfer (Out)	(646,000)	(679,834)	-	(1,325,834)	-
Capital Contributions	-	554,528	100,000	654,528	-
Change in Net Position	(957,442)	(2,589,499)	2,048,383	(1,498,558)	5,325,435
Net Position - Beginning (as restated)	88,718,715	3,506,230	13,182,689	105,407,634	12,377,178
Net Position - Ending	$ 87,761,273	$ 916,731	$ 15,231,072	$ 103,909,076	$ 17,702,613

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities					
Receipts from customers and users	$ 19,505,860	$ 21,726,306	$ 12,546,341	$ 53,778,507	$ 2,775,384
Receipts from interfund risk/benefits management	-	-	-	-	51,450,532
Receipts from interfund fleet/fuel management	-	-	-	-	6,235,683
Payments to suppliers	(6,689,838)	(4,772,137)	(8,504,242)	(19,966,217)	(56,105,168)
Payments to employees	(3,186,029)	(14,016,214)	(2,988,816)	(20,191,059)	(1,377,157)
Tranfers to others for benefit	-	-	-	-	(3,272,747)
Net Cash Provided (Used) by Operating Activities	9,629,993	2,937,955	1,053,283	13,621,231	(293,473)
Cash Flows from Noncapital Financing Activities					
Transfers to other funds	(646,000)	(679,834)	-	(1,325,834)	-
Transfers from other funds	-	-	1,500,000	1,500,000	-
Advances due to/from other funds	-	-	-	-	(36,103)
Interest received (paid) on interfund advance	-	(120,754)	-	(120,754)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(646,000)	(800,588)	1,500,000	53,412	(36,103)
Cash Flows from Capital and Related Financing Activities					
Acquisition/construction of capital assets	(14,117,619)	-	(245,905)	(14,363,524)	351
Lease/Subscription costs paid	-	(1,102,146)	-	(1,102,146)	-
Proceeds from disposal of capital assets	424,878	-	291	425,169	-
Landfill closure costs paid	(81,446)	-	-	(81,446)	-
Net Cash (Used) by Capital and Related Financing Activities	(13,774,187)	(1,102,146)	(245,614)	(15,121,947)	351
Cash Flows from Investing Activities					
Sale (purchase) of investments	6,358,411	179,658	635,384	7,173,453	3,575,671
Interest received (loss)	2,749,139	220,909	550,413	3,520,461	598,031
Net Cash Provided (Used) by Investing Activities	9,107,550	400,567	1,185,797	10,693,914	4,173,702
Net Increase (Decrease) in Cash and Cash Equivalents	4,317,356	1,435,788	3,493,466	9,246,610	3,844,477
Cash and cash equivalents at beginning of year, Restated	48,505,387	3,370,511	10,656,927	62,532,825	18,158,389
Cash and cash equivalents at end of year	$ 52,822,743	$ 4,806,299	$ 14,150,393	$ 71,779,435	$ 22,002,866
Cash and Cash Equivalents Classified As:					
Current assets	$ 31,925,926	$ 4,806,299	$ 14,150,393	$ 50,882,618	$ 22,002,866
Current restricted assets	439,347	-	-	439,347	-
Noncurrent restricted assets	20,457,470	-	-	20,457,470	-
Total Cash and Cash Equivalents	$ 52,822,743	$ 4,806,299	$ 14,150,393	$ 71,779,435	$ 22,002,866

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ (3,060,581)	$ (2,506,048)	$ (102,321)	$ (5,668,950)	$ 4,727,404
Depreciation expense	2,752,548	1,405,986	785,226	4,943,760	60,635
Provision for closure and postclosure	9,729,103	-	-	9,729,103	-
Change in Assets and Liabilities:					
(Increase) Decrease in accounts receivable	289,650	1,240,712	(81,369)	1,448,993	718,754
(Increase) Decrease in inventories	-	18,552	22,478	41,030	61,454
(Increase) Decrease in prepaids	-	-	(18,532)	(18,532)	31,231
Increase (Decrease) in accounts payable	(640,584)	(162,781)	291,654	(511,711)	(2,937,815)
Increase (Decrease) in contracts payable	338,322	-	-	338,322	-
Increase (Decrease) in accrued liabilities	14,904	67,505	28,274	110,683	3,903
Increase (Decrease) in due to other governments	1,678	3,616	-	5,294	60
Increase (Decrease) in customer deposits	1,385	-	(7,081)	(5,696)	1,844
Increase (Decrease) in amounts held by others	-	-	-	-	(3,272,747)
Increase (Decrease) in other current liabilities	-	-	(223,903)	(223,903)	-
Increase (Decrease) in compensated absences	(40,915)	93,965	53,903	106,953	(116,591)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	(11,649)	63,324	(2,849)	48,826	(4,700)
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	256,132	2,713,124	307,867	3,277,123	135,672
Increase (Decrease) in claims payable	-	-	-	-	297,423
Total Adjustments	12,690,574	5,444,003	1,155,668	19,290,245	(5,020,877)
Net Cash Provided (Used) by Operating Activities	$ 9,629,993	$ 2,937,955	$ 1,053,347	$ 13,621,295	$ (293,473)
Schedule of non-cash capital activities:					
Contributions of capital assets	$ -	$ 554,528	$ 100,000	$ 654,528	$ -
Schedule of related financing activities:					
Leased Equipment initiated in the Current Year	$ -	$ 10,707,902	$ -	$ 10,707,902	$ -

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

ASSETS	
Cash and cash equivalents	$ 18,406,605
Accounts Receivable	671,805
Total Assets	19,078,410
LIABILITIES	
Accounts Payable:	
Cash bond payable	28,791
Court registry payable	565,020
Real auction payable	68,240
Due to defendants	3,117
Due to individuals	467,828
Due to other governments	6,039,287
Other liabilities	6,021
Total Liabilities	7,178,304
NET POSITION	
Restricted for individuals, organizations, and other governments:	
Cash bonds	1,726,696
Court registry	9,464,323
Witness/Jury	80,457
Restitution	12,385
General	1,229
Employee events	17,866
Evidence	331,357
Inmate	265,793
Total Net Fiduciary Positions	$ 11,900,106

The notes to the financial statements are an integral part of the financial statements

ESCAMBIA COUNTY, FLORIDA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For the Year Ended September 30, 2023

ADDITIONS	
Deposits in court registry	$ 28,900,785
Deposits for real auction	1,748,238
Deposits for tax deeds	13,545
Deposits for restitution	502,775
Payments from State	75,931
Deposits for bonds	1,935,508
Deposits for overpayments	678,805
Evidence collected	411,311
Civil process fees	336,454
Contibutions from employees	28,632
Collections of taxes on behalf of other entities	388,882,586
Collections of fees on behalf of other entities	30,933,838
Deposits from inmates	4,161,849
Total Additions	458,610,257
DEDUCTIONS	
Release of bonds	1,051,960
Refunds of overpayments	678,937
Payment for jurors and witnesses	45,294
Payments to victims	512,665
Auction refunds	2,088,863
Court ordered disbursements	27,823,377
Evidence returned to defendant	400,946
Payment to BOCC for law enforcement trust	30,175
Payment to BOCC per statutes	225,394
Payments of taxes to other entities	388,394,177
Payments of fees to other entities	30,887,284
Other payments	674,307
Payments to or on behalf of inmates	2,391,102
Disbursements to commissary vendor	1,842,856
Total Deductions	457,047,337
Changes in net position	1,562,920
Net position-beginning	10,337,186
Net position- ending	$ 11,900,106

The notes to the financial statements are an integral part of the financial statements

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION
COMPONENT UNIT
September 30, 2023

	Business-Type Activities
	Santa Rosa Island Authority
ASSETS	
Cash and Cash Equivalents	$ 5,493,882
Investments	562,715
Accounts Receivable	527,698
Due from Other Governments	107,200
Other Assets	45,726
Total Current Assets	6,737,221
Noncurrent Assets:	
Restricted Assets:	
Cash and Cash Equivalents	7,316,348
Capital Assets, Net of Depreciation	598,638
Total Noncurrent Assets	7,914,986
Total Assets	14,652,207
DEFERRED OUTFLOWS OF RESOURCES	
OPEB	15,793
Pension	234,653
Total deferred outflow of resources	250,446
LIABILITIES	
Accounts Payable	237,650
Accrued Liabilities	70,657
Total Current Liabilities	308,307
Noncurrent Liabilities:	
Compensated Absences	150,154
Other Post Employment Benefits	106,976
Net Pension Liability	971,544
Total Noncurrent Liabilities	1,228,674
Total Liabilities	1,536,981
DEFERRED INFLOW OF RESOURCES	
Deferred Revenues	208,390
Deferred Consideration Fees	497,781
Other Post Employment Benefits	25,678
Pension	149,018
Total Deferred Inflow of Resources	880,867
NET POSITION	
Invested in Capital Assets	598,638
Restricted for Capital Improvements	1,695,344
Unrestricted	10,190,823
Total Net Position	$ 12,484,805

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES - COMPONENT UNIT
For the Year Ended September 30, 2023

	Business-Type Activities
	Santa Rosa Island Authority
EXPENSES	
Governmental Activites:	
General Government	$ 4,413,793
Total Program Expenses	4,413,793
PROGRAM REVENUES	
Charges for Services	6,247,780
Operating Grants and Contributions	81,846
Capital Grants and Contributions	56,650
Total Program Revenue	6,386,276
Net Program (Revenue) Expenses	(1,972,483)
GENERAL REVENUES	
Investment Gain (Loss)	10,392
Total General Revenues	10,392
Change in Net Position	1,982,875
Net Position - Beginning	10,501,930
Net Position - Ending	$ 12,484,805

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The financial statements of Escambia County, Florida (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component unit for which the primary government is financially accountable. Significant County accounting policies are described below.

B. Financial Reporting Entity

Escambia County, Florida (the County) is a political subdivision of the State of Florida created pursuant to Chapter 7 of the Florida Statutes. The County is governed by a five member Board of County Commissioners (the Board), elected from single-member districts. The Board has no powers other than those expressly vested in it by State Statute. In addition to the Board, there are five elected Constitutional Officers: pursuant to Article 8, Section 1(d), of the Constitution of the State of Florida; the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Constitutional Officers maintain separate accounting records and budgets. The Board funds a portion or, in certain instances, all of the operating budgets of the County's Constitutional Officers.

The combining financial statements include the operations of the Board of County Commissioners, Clerk of the Circuit Court and Comptroller, Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections and those separately administered organizations for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Unit

Community Redevelopment Agency (CRA) – Pursuant to Florida Statutes section 163 Part III, the Community Redevelopment Act of 1969 authorized governments to use tax increment financing as a means for community redevelopment. The primary purpose of this act is to provide local governments with a source of funds to revitalize the deteriorated portions of their communities; thus establishing a financial benefit or burden relationship between the primary government and the CRA. The primary government also has operational responsibility for the Community Redevelopment Agency. In 1995, the Board of County Commissioners adopted Ordinance No. 95-6 which established the Community Redevelopment Agency (CRA) of Escambia County. Nine redevelopment areas are included under the CRA jurisdiction. The County Board serves as the CRA Board and has all rights, powers, duties, privileges and immunities authorized by the Act. The CRA issues a standalone financial report, and is reported as a non-major special revenue fund in the fund financial statements of the County; a copy of this report may be found at the Community Redevelopment Agency Office; 221 Palafox Place; Suite 305, Pensacola Florida 32502.

Discretely Presented Component Unit

Proprietary Fund Type:

Santa Rosa Island Authority (SRIA) – The Santa Rosa Island Authority (SRIA) was established by the provisions of Chapter 24-500, Laws of Florida, and Special Acts of 1947, as amended. The County appoints five (5) members of the Authority's six (6) member Board, and one (1) member is elected by the eligible voters who are full time residents of the Island. The County approves the SRIA's budget and issuance of debt. The County has veto power over decisions of the SRIA. The SRIA serves, as the County's leasing agent for property on Santa Rosa Island owned by the County. The operations of SRIA are reported in the SRIA Fund, a discrete component unit in this report. Financial statements for the SRIA can be obtained at 1 Via Deluna, Pensacola Beach, Florida 32561.

Joint Venture:

As defined in Governmental Accounting Standards Board (GASB) Statement No. 14, a joint venture is a separate legal entity or other organization that results from a contractual arrangement (or interlocal agreement) and that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an on-going financial interest or (b) an on-going financial responsibility. The County participates and provides financial support to the following non-equity joint venture:

Pensacola – Escambia County Promotion and Development Commission (PEDC) – This Commission was created in 1967 by Chapter 67-1365, Laws of Florida, amended in 1980 by Chapter 80-579, to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The nine (9) member Commission consists of the President of the Chamber of Commerce, two (2) members of the Pensacola City Council, two (2) members of the Escambia County Commission, one (1) member of the Century City Council, one (1) representative of the Committee of 100 or the Tourist Advisory Council, one (1) at-large member appointed by the Pensacola City Council and one (1) at-large member appointed by the Escambia County Commission. The County and the City of Pensacola each contribute funds annually for the operation of the Commission, but neither has control of the budget or finances of the Commission. Separate financial statements are available from the Pensacola – Escambia County Promotion and Development Commission at 117 West Garden Street, Pensacola, Florida 32593-0550.

Summary financial statements as of September 30, 2023, for the joint venture are as follows:

PEDC
STATEMENTS OF NET POSITION
SEPTEMBER 30, 2023

ASSETS:	$	17,562,137
LIABILITIES AND NET POSITION:		
Liabilities	$	10,475,014
Deferred Inflows of Resources		2,264,926
Net Position:		
Restricted:		61,198
Unrestricted:		
Committed		52,309
Unassigned		4,708,690
Total net position	$	4,822,197

PEDC
STATEMENTS OF ACTIVITIES
FISCAL YEAR ENDED SEPTEMBER 30, 2023

Revenues	$	1,300,158
Expenses		(1,046,224)
Change in net position		253,934
Net position - beginning		4,568,263
Net position - ending	$	4,822,197

C. Basis of Presentation – Government-wide and Fund Financial Statements

The basic financial statements consist of the government-wide (based on the County as a whole, including its component unit) and fund financial statements. Both sets of statements categorize primary activities as either governmental or business-type activities.

The government-wide financial statements include a statement of net position and a statement of activities which report on the government as a whole and provide a consolidated financial picture of the government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund activities are eliminated to avoid distorted financial results. The amounts reported as internal balances represent the residual amounts due between governmental and business-type activities. Fiduciary Funds of the government are also eliminated from this presentation since these resources are not available for general government funding purposes.

The statement of activities reports functional categories of programs provided by the County, and demonstrate how and to what degree those programs are supported by specific revenue. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on external fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given program are supported by specific revenues. *Direct expenses* are those that are clearly identifiable with a specific program. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. G*eneral revenues* consist of all taxes and other items collected that help support all functions of Escambia County government.

Individual fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund includes the Board of County Commissioners, Clerk of Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The *Disaster Recovery Fund* accounts for financing provided from various grants, or reimbursements to aid the County's recovery from either natural or man-made disasters. Due to the nature of this major fund, the County generally adopts an original appropriated budget of zero.

The *Covid Escambia Fund* accounts for monies collected and disbursed pursuant to the American Rescue Plan Act. The American Rescue Plan Act, signed into law on March 11, 2021, established the "Coronavirus State and Local Recovery Funds program" also to provide support to state, territorial, local, and tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents and businesses. Due to continued internal discussion pertaining to the use of these funds, the County adopted an original appropriated budget of zero in Fiscal Year 2023.

The *Local Option Sales Tax Fund (LOST)* accounts for monies collected pursuant to Florida Statutes 212.055, which authorizes the County to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, to provide for road and drainage projects and improvements, recreation projects, public safety, expansion of jail and court facilities, and community redevelopment projects. This tax approved by referendum on March 10, 1992 was originally set to expire on December 31, 2017. On November 4, 2014, this tax was extended by referendum through December 31, 2028, as permitted by law.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for solid waste disposal (landfill) operations, primarily financed through franchise fees and user charges.

The *Emergency Medical Service Fund* accounts for the cost of emergency medical services provided in Escambia County. All activities necessary to provide such services are accounted for in this fund.

Additionally, the government reports the following fund types:

The *Internal Service Fund* by definition operates on a cost-recovery basis; and intends to recover the full cost of providing services, including the cost of capital assets (depreciation, related debt service, or estimated replacement cost). This fund accounts for risk management activities, activities for garage and fuel services provided to County departments, and for administration of employee benefits. The Clerk's internal service fund is used to account for balances and activity related to compensated

absences policies of the Clerk of the Circuit Court and Comptroller, for court related activities. The Sheriff's internal service fund is used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

Fiduciary Funds are custodial in nature, and are therefore excluded from the governmental-wide financial statements. These funds are used to account for assets held by the County as custodian for individuals, private organizations and governments. Fiduciary and Custodial funds use the economic resources measurement focus. Custodial funds are utilized by the Clerk of the Circuit Court and Comptroller, the Tax Collector, the Sheriff, and Board of County Commissioners. Resources include fines, forfeitures, and filing fees collected for other governmental agencies, support payments, jury and witness services, posted bonds collected for individuals, inmate trust funds, confiscated monies held as evidence, property taxes and fees for licenses.

D. Measurement Focus and Basis of Accounting

The **government-wide financial statements** and the **proprietary fund and fiduciary fund financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting.* Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. State shared revenues, sales taxes, franchise taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except debt service expenditures and expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. Capital asset acquisitions are recorded as expenditures in governmental funds. Monies received from issuing long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

Escambia County allocates indirect costs comprised of administrative overhead costs to functional activities using various allocation charge methods. Therefore, expenses reported for functional activities include these allocated indirect costs. Elimination of these charges would distort the direct costs of the functions concerned.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, with the exception of administrative overhead components as discussed above.

Amounts reported as program revenue include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. All taxes, including those dedicated for specific purposes, and internally dedicated resources are reported as general revenues rather than as program revenue.

Proprietary fund financial statements are reported using economic resource measurement focus and the accrual basis of accounting, distinguishing *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

E. Budgetary Information

Annual budgets are adopted on a basis consistent with *generally accepted accounting principles* as required by Florida Statute 129 for all governmental funds. In fiscal year 2023, the Disaster Recovery Fund and Covid Escambia Fund adopted original budget appropriations of zero. These budgets were subsequently amended.

On or before May 1 of each year, the Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, Sheriff and Tax Collector each submit to the Board of County Commissioners a tentative budget for the ensuing fiscal year.

Within fifteen days after certification of the ad valorem tax roll by the Property Appraiser, the County's Office of Management and Budget submits to the Board of County Commissioners a proposed budget for the fiscal year commencing the following October 1st. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budgets as submitted contain balanced statements of estimated revenue and proposed appropriations for each fund required to be presented by law or sound financial practice, including the general, special revenue, debt service, and capital projects funds.

The Board holds public hearings and a final budget must be prepared and adopted no later than September 30. The County's budget is legally enacted through passage of a resolution.

The appropriated budget is prepared by fund, function and department. The Office of Management and Budget is authorized to transfer budgeted amounts within departments of a fund and between departments of a fund; however, the Board of County Commissioners must approve any revisions that alter the total expenditures of any fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The Board of County Commissioners approved supplemental budget amendments during the year that increased the original budget.

All appropriations lapse at the end of each fiscal year, although the county expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent year's budget.

F. Property Taxes

Under Florida law, the assessments of all properties and the collections of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and the County Tax Collector. The laws of the state regulating tax assessments are also designed to assure a consistent property valuation method statewide. Pursuant to the State Constitution, Florida Statutes permit counties to levy ad valorem taxes on real and tangible personal property taxes at a rate not to exceed 10 mills for countywide purposes, exclusive of taxes levied for the payments of bonds and taxes levied for periods of not longer than 2 years and approved by a vote of the electors. All property is assessed at 100% of just value. For fiscal year 2023, the County-wide operating millage rate was 6.6165 mills. The County-wide operating millage rate for the Library was .359 mills for a total of 6.9755 mills. The Law Enforcement MSTU rate is .685 for a total direct rate of 7.6605 mills.

The tax levy of the County is established by the Board of County Commissioners prior to October 1 of each year and the Tax Collector incorporates the millage into the total tax levy, which includes the municipalities, special districts, and the County School Board tax requirements and produces the tax bill.
All property is reassessed by the Property Appraiser, according to its fair market value on January 1 of each year. The certified assessment roll is delivered by the Property Appraiser to the Tax Collector.

All property taxes are billed in arrears and become due and payable on November 1 of each year. All unpaid taxes become delinquent on April 1 following the year which they are assessed. The legal lien date is January 1 of each year. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. Taxes paid in March are without discount. Tax certificates are sold for all delinquent taxes on real property. Virtually all unpaid taxes are collected via the sale of tax certificates prior to year-end. The County does not accrue its portion of the County-held tax sale certificates or personal property tax warrants because such amounts are not considered to be material.

G. Cash and Cash Equivalents

The County defines cash and cash equivalents as cash held at a depository and cash on hand for operating purposes and those investments which are short term and highly liquid. Generally, those investments have original maturities of three (3) months or less from the date of acquisition. The County maintains an equity in pooled cash fund. All monies which are not legally restricted to separate administration are pooled together for investment and are maintained on a daily transaction basis. Investment earnings are distributed in accordance with the participating funds' relative equity. The County's cash deposits are held by banks that qualify as public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. The County's cash deposits are fully insured by the Public Deposits Trust Fund.

H. Investments

Investments for the County are reported at fair value (generally based on quoted market prices) except for the Florida Prime Investment Pool, FL CLASS Investment Pool, and Florida Fixed Income Trust which are reported at amortized cost. The Florida Fixed income Trust Cash Pool has a floating Net Asset Value (NAV) however the investment pool is managed to maintain a constant NAV. Investments are pooled together for investment purposes with each individual fund and/or account maintained on a daily transaction basis. Investment earnings are distributed in accordance with the participating funds' relative equity. Such investments consist of Certificates of Deposit, U.S. Treasury Securities, Federal Instruments, Commercial Paper, Corporate Notes, and State and/or Local Government Debt.

I. Inventories and Prepaid Items

Inventories are valued at cost, using the first-in/first-out method. Annual inventory expenditures reflect supplies consumed. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. These payments are recorded as expenditures/expenses when consumed rather than when purchased.

J. Restricted Assets

The use of certain assets in business-type activities is restricted by resolution or ordinance. Assets are designated as restricted since their use is limited. Restricted assets reported represent escrow deposits for customers, funds held for the Saufley Construction and Demolition (C&D) project closure, and the Landfill Escrow held for landfill closure and post closure liability.

K. Accounts Receivable

Accounts Receivable are shown net of an allowance for uncollectible accounts. The Solid Waste Fund records an allowance for receivables older than 90 days, while the Internal Service Fund provides an allowance for receivables without collections during the past year. Employee training commitments are shown as uncollectable upon separation. All other County funds record an allowance on accounts older than 120 days. Accounts in the General Fund consist primarily of franchise fees receivable. The receivables at the end of the fiscal year include an estimated total allowance for uncollectable accounts in the amount of $6.768 million. This allowance is comprised of $5.775 million for ambulance receivables in the Emergency Medical Services Fund; $732,800 for the Internal Service Funds related to the self insurance third party receivables; $63,000 for the Local Option Sales Tax Fund; $58,300 for HUD-CDBG housing programs, $77,400 for the Mass Transit Fund, $53,700 for Article V detention officer training and $7,700 for the Solid Waste.

L. Interfund Transactions

Reimbursements to a fund for expenditures/expenses initially made from it, which are applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund, and reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. Interfund Payables and Receivables

Unpaid amounts of interfund transactions at year end are reflected as “due from other funds” or “due to other funds” in the related fund financial statements. Noncurrent portions of interfund payables and receivables are reported as advances. In governmental funds, advances are offset equally by nonspendable fund balance unless the funds are restricted or committed. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

N. Leases

The County’s lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee’s revenue. These variable payments based on future performance of the lessee or usage of the underlying asset should not be included in the measurement of lease receivable. Rather, those variable payments should be recognized as inflows of resources in the period to which those payments relate. However, any component of those variable payments that is fixed in substance should be included in the measurement of the lease receivable.

O. Subscription-Based Information Technology Arrangements - SBITAs

The County, Clerk of Circuit Court and Comptroller, and Sheriff entered into SBITAs for various terms under certain agreements that meet the definition of a SBITA under GASB Statement No. 96. SBITAs are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred. The SBITA payable is measured at the present value of subscription payments expected to pay over the course of the agreement terms.

P. Capital Assets

Capital Assets, which include property, plant, equipment, intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type

activities columns in the government-wide financial statements. Purchased or constructed assets are recorded at historical cost or at a price that would be paid to acquire the asset with equivalent service potential in an orderly market transaction at the acquisition date. Donated capital assets are recorded at acquisition value at the acquisition date.

The County capitalizes items costing $5,000 and having an estimated useful life in excess of one year. Buildings, public domain, and system infrastructure assets which represent major expenditures for such items as roads, water and sewer lines, landfill improvements, parks, and drainage systems are capitalized at historical cost. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital Assets are depreciated over their estimated useful lives unless they are inexhaustible or are intangible assets with indefinite useful lives. The term depreciation (and related forms of the term) includes amortization of intangible assets.

Depreciation has been provided using the straight-line method. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings	10 – 50 years
Improvements	20 – 50 years
Infrastructure	20 – 50 years
Equipment	3 – 10 years
Intangibles	3 – 5 years
Leased assets	3 – 10 years

Q. Unearned Revenues

Unearned revenues include amounts collected before revenue recognition criteria are met. Expenditure-driven grants and unearned revenue for exchange type transactions are reported as unearned at the end of the fiscal year.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

The County has three items that qualify for reporting as deferred outflows of resources. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the deferred outflow of resources related to pensions reported in the government-wide and proprietary statements of net position. The deferred outflows for pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These deferred outflows for pension will be recognized as pension expense or a reduction of the net pension liability in future reporting years. The third is the deferred outflow of resources related to OPEB reported in the government-wide and proprietary statements of net positon. The deferred outflows for OPEB are an aggregate of items related to changes in assumptions and other inputs as calculated in accordance with

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions.* These deferred outflows for OPEB will be recognized as benefit expense or a reduction of the net OPEB liability in future reporting years.

The County also reports deferred inflows of resources in the government-wide and proprietary statements of net position. The County has implemented GASB Statement No. 87 Leases; therefore, unavailable revenue for leases is deferred and recognized as an inflow of resources in the period that the amounts become available. The SRIA also has deferred inflows for fees collected prior to the time requirements being met. The deferred inflows for pensions are an aggregate of items related to pensions as calculated under the same principles as the deferred outflows for pensions, and will be recognized as a reduction to pension expense in future reporting years. The deferred inflows for OPEB are an aggregate of items related estimated benefits paid after the measurement date as calculated under the same principles as the deferred outflows for OPEB, and will be recognized as a reduction to benefit expense in future reporting years.

S. Self-Insurance Claims

Liabilities for reported claims and incurred but not reported claims (IBNR) are estimated based on an actuarial review of claims pending and historical experience.

T. Landfill Closure and Postclosure Care Payable

The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection agency and the GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs*. The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and postclosure are recognized in the Solid Waste Fund over the active life of the landfill, based on landfill capacity used to date.

U. Long Term Obligations

Payments on long term liabilities which are expected to be financed from governmental funds are accounted for as debt service expenditures. For proprietary fund types, long term debt and other obligations are reported as liabilities in the fund financing the obligation. In the government-wide and the proprietary fund financial statements these amounts are reported as liabilities in the statement of net position.

Debt issuance cost, except for prepaid insurance, are expensed in the period incurred. Prepaid insurance cost are reported as an asset and amortized in a systematic and rational manner over the duration of the related debt.

Legal debt margin for bond payments are governed by Florida Statutes 200.181. None of the provisions of this chapter limit or restrict the rate or amount of ad valorem taxes levied for the payment of the principal and the interest on any debt service secured by revenue certificates or by bonds for which the full faith and credit of any taxing district may be pledged.

The County reports pollution remediation obligations, in accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. The circumstances under which the County will have to estimate, record, and disclose its expected outlays for pollution remediation include: the pollution is an imminent danger to public health or welfare; the government is in violation of a pollution prevention-related permit or license; the government has been named as a responsible party under Superfund or similar state laws; the government is named in a lawsuit that would require participation in remediation activities; or the government legally commits itself to conduct remediation activities.

V. Compensated Absences

The County's reporting of accumulated compensated absences complies with GASB Statement No. 16, *Accounting for Compensated Absences.* The County's policy permits eligible employees to accumulate a limited amount of earned but unused leave based on years of employment. While employees are encouraged to use their annual leave in the year that it is earned, unused leave time is paid upon separation of service. Compensated absences are recorded as a liability when the benefits are earned in the government-wide and proprietary fund financial statements. The governmental funds recognize an expenditure at the time payments are made to employees.

X. Other Post Employment Benefits (OPEB)

Under the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), the government-wide and proprietary fund financial statements recognize the OPEB expense along with the related liability, deferred outflows and inflows of resources. The OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. The plan is currently unfunded. The government-wide financial statements include the liability of all plan participants for the Board of County Commissioners, the Constitutional Officers, and the Santa Rosa Island Authority.

Y. Net Pension Liability

The government-wide and proprietary fund financial statements net pension liability represents the County's proportionate share of the net pension liability of the cost-sharing pension plan in which it participates. The County participates in the Florida Retirement System (FRS) and the Health Insurance Subsidy Program (HIS) which are administered by the Florida Division of Retirement. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, additions/deductions, and information about the fiduciary's net position have been determined on the same basis as they are reported by this cost-sharing plan. Benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The government-wide financial statements include the liability of all plan participants for the Board of County Commissioners and the Constitutional Officers.

Z. Fund Balance Reporting and Governmental Fund-Type Definitions

GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* clarify governmental fund balance classifications and fund-type definitions. The Board of County Commissioners is the County's highest level of decision-making authority. Governmental fund balances are classified either as nonspendable or spendable. Spendable fund balances (restricted, committed, assigned, or unassigned) are further classified below in a hierarchy based on the extent to which there are external and internal constraints on spending of these fund balances. These classifications are described as follows:

Nonspendable fund balance - include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable types consist of inventories, prepaid amounts, long-term amounts of other assets, loans, notes, and advances receivable, and may include property acquired for resale.

Restricted fund balance – include amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action of an ordinance of the Board of County Commissioners, the highest level of decision making

authority. Commitments may be changed or lifted only by the Board of County Commissioners taking the same formal action of an ordinance that imposed the constraint originally.

Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. The Board of County Commissioners or management designee (via action by the Board of County Commissioners) has the authority as the official authorized to assign fund balance to a specific purpose as provided by the fund balance policy. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that the resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned fund balance – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned amounts are technically available for any purpose. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County has adopted a formal fund balance policy. It is the County's goal to maintain a targeted minimum unrestricted fund balance (the sum of the Committed, Assigned and Unassigned fund balance) equal to 2 months of the current fiscal year's operating expenditures and transfers out budgeted for the fund. This unrestricted fund balance is needed to cover short-term cash flow variations, economic downturns, or unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services.

Compliance with the provisions of the fund balance policy is reviewed as part of the annual budget adoption process and revisions to the levels of fund balance can be determined during this process. Budgeting of amounts of unassigned fund balance for the purpose of balancing the budget requires the Board of County Commissioners' approval.

When multiple categories of fund balance are available for expenditures, the County will start with the most restricted category, unless there are legal documents/contracts that prohibit this order, such as grant agreements requiring dollar for dollar spending. Unassigned fund balance is used when expenditures are incurred for purposes which amounts in any classification could be used.

AA. Net Position

The net positions of proprietary funds, governmental activities and business-type activities are made up of three components. *Net Investment in Capital Assets* which represents net capital assets less related long-term liabilities; unspent debt proceeds will increase this amount. The *Restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The restricted component represents assets that are legally restricted. They include reserve funds, special revenues restricted by statute or ordinance, bond proceeds, and other sources restricted for capital or improvements. The *unrestricted* component of net position is the balance not included in the determination of net investment in capital assets or the restricted component of net position.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

At September 30, 2023, the County's carrying value of cash and cash equivalents totaled $459,992,249, which is presented as $441,585,644 in the statement of net position and $18,406,605 in the statement of fiduciary net position.

Additionally, funds are placed with the State Board of Administration for participation in the Florida Prime Investment Pool, created by Section 218.405, Florida Statutes. This investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. The County's investment in the

Florida Prime Investment Pool, a Security and Exchange Commission (SEC) Rule 2a7-like external investment pool is reported at amortized cost, which is not materially different from fair value. Rule 2a-7 is the rule that permits money market funds to use amortized cost to maintain a constant Net Asset Value (NAV) of $1.00 per share, provided that such funds meet certain conditions. The Florida Prime Investment Pool has a dollar weighted average days to maturity "WAM" of 35 days as of September 30, 2023. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida Prime at September 30, 2023 is 75 days. There are no restrictions on redemptions. The Florida Prime Investment Pool is rated by Standard and Poors. The current rating is AAAm.

The County participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS). This investment pool is a stable NAV Government Investment Pool established under Section 218.415, Florida Statutes; and is an intergovernmental investment authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The County's investment in FLCLASS is reported at amortized cost, which is not materially different from fair value. FLCLASS has a dollar weighted average days to maturity "WAM" of 47 days as of September 30, 2023. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of FLCLASS at September 30, 2023 is 67 days. There are no restrictions on redemptions. FLCLASS is rated by Standard and Poors. The current rating is AAAm.

The County also participates in the Florida Fixed Income Trust (FL FIT). This investment pool is managed as a Floating NAV and managed to dollar in/dollar out Local Government Investment Pool authorized under Section 218.415, Florida Statutes; and is an intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The County's investment in the FL FIT cash pool is reported at net asset value. FL FIT has a dollar weighted average days to maturity "WAM" of 23 days as of September 30, 2023. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM to reset. The weighted average life (WAL) of FL FIT at September 30, 2023 is 94 days; this duration is equivalent to WAM to final. There are no restrictions on redemptions. FL FIT is rated by Standard and Poors. The current rating is AAAf.

The County also participates in the Florida Local Government Investment Trust (FL TRUST) Day to Day fund, as authorized under Section 218.415, Florida Statutes; and is an intergovernmental investment pool created by interlocal agreement under F.S. 163.01. The Day to Day fund is a "2a-7 like" fund. The fund is carried at amortized cost, which includes accrued income and is a method of calculating an investment's value by adjusting its acquisition cost for amortization of discount or premium over the period from purchase to maturity. The Day to Day fund is reported at fair value, determined by the fair value per share of the pool's underlying portfolio. The Day to Day fund is intended to be a more liquid fund; therefore does not advertise a dollar weighted average days to maturity "WAM", but rather average days to maturity of 37 days as of September 30, 2023. The FL Day to Day is rated by Fitch Ratings' Agency and the current rating is AAAm.

The County's cash deposits are held by banks that qualify as public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. At September 30, 2023 the carrying amount of the County's cash deposits totaled $123,494,237, cash in money market funds totaled $5,263,328, the County's investment in the Florida Prime Investment Pool totaled $170,917,375, the County's investment in FLCLASS totaled $79,631,228, the County's investment in FL FIT totaled $45,237,605, and the County's investment in FL TRUST Day to Day totaled $35,448,476.

B. Investment Portfolio

The Escambia County Board of County Commissioners and Escambia County Clerk of the Circuit Court and Comptroller (Clerk) formally adopted the comprehensive investment policy in January 2010. The policy was created pursuant to Section 218.415, Florida Statutes and established permitted investments, asset allocation limits, issuer limits, credit ratings requirements, and maturity limits to protect the County's cash and investment assets. The County maintains a common cash and investment pool for the use of all funds.

Section 218.415, Florida Statutes, limits the types of investments that a government can invest in unless specifically authorized in the County's investment policy. The Board adopted a list of permitted investments by ordinance, and updated the investment policy in May 2018. The policy allows for the following investments: US Government Securities, US Government Agencies, Federal Instruments, Interest Bearing Time Deposit or Savings Accounts, Agency Mortgage-Backed Securities, Asset-Backed Securities, Repurchase Agreements, Commercial Paper, Corporate Notes, Bankers' Acceptances, State and/or local government taxable and/or tax-exempt debt Registered Investment Companies (Money Market Mutual Funds), and Intergovernmental Investment Pools that contain no derivatives. Derivatives and reverse repurchase agreements are not permitted by the County's investment policy.

The County's investment policy provides asset allocation, issuer, and maturity limits to protect the County's cash and investments. The policy allows for a short-term strategy (maturities of 12 months or less) to provide for operating funds and a longer-term strategy (maturities not exceeding 5 years) for the "core" portion of the portfolio. As defined by GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, money market investments are reported at amortized costs rather than fair value. The County's investments as defined by GASB Statement No. 72, *Fair Value Measurement and Application* are reported at fair value based on level 2 inputs for quoted prices for identical investments in active markets.

The Constitutional Officers electing not to adopt a written investment policy are limited to investing funds pursuant to Section 218.415, Florida Statutes, and subsection (17). Those investments include the Local Government Surplus Trust Fund, or any authorized intergovernmental investment pool, SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits or savings accounts in qualified public depositories, and direct obligations of the U.S. Treasury.

The County's investment portfolio consists of $91,673,759 in direct obligations of United States Treasury Securities, Federal Instruments, Commercial Paper, Corporate Notes, State and/or Local Government debt, which are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and GASB Statement No. 72, *Fair Value Measurement and Application*.

As of September 30, 2023, interest receivable on the County's investment portfolio amounted to $1,776,844.

The County had the following investment types by issuer and effective duration presented in terms of years:

Security Type		Fair Value	Weighted Average Duration (Years)	Credit Rating	Percentage of Portfolio
Short Term Investments:					
United States Treasury Securities	$	1,238,859	0.96	AA+	1.35%
State and/or Local Government Debt		749,658	0.67	AA-	0.82%
Corporate Notes		6,869,527	0.77	A	7.49%
Asset-Backed Security		4,634,072	0.70	AAA	5.05%
Total short term investments		13,492,116			14.72%
Long Term Investments:					
United States Treasury Securities	$	34,486,017	1.92	AA+	37.62%
Federal Instruments		5,004,810	2.07	AA+	5.46%
State and/or Local Government Debt		2,034,783	1.51	AA	2.22%
Corporate Notes		22,672,915	2.00	A+	24.73%
Asset-Backed Security		13,983,118	1.64	AAA	15.25%
Total long term investments		78,181,643			85.28%
Total Fair Value	$	91,673,759			100.00%
Portfolio Weighted Average Duration			1.73		

C. Fair Value of Investments

Escambia County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1*: Quoted prices for identical investments in active markets;
- *Level 2*: Observable inputs other than quoted market prices; and
- *Level 3*: Unobservable inputs.

Escambia County uses the market approach method as a valuation technique in the application of GASB Statement No. 72. Security values are derived from pricing sources Refinitiv or Bloomberg provided by the County's third party vendor, PFM Asset Management.

At September 30, 2023, the Escambia County had the following recurring fair value measurements.

	9/30/2023	Level 1	Level 2	Level 3
Investments by fair value level				
Debt Securities				
Corporate Notes - Long Term	$ 22,672,915	$ -	$ 22,672,915	$ -
Corporate Notes - Short Term	6,869,527	-	6,869,527	-
United States Treasury Securities - Long Term	34,486,017	-	34,486,017	-
United States Treasury Securities - Short Term	1,238,859	-	1,238,859	-
Federal Instruments - Long Term	5,004,810	-	5,004,810	-
State and/or Local Government Debt - Long Term	2,034,783	-	2,034,783	-
State and/or Local Government Debt - Short Term	749,658	-	749,658	-
Asset Backed Securities - Long Term	13,983,118	-	13,983,118	-
Asset Backed Securities - Short Term	4,634,072	-	4,634,072	-
Total debt securities	$ 91,673,759	$ -	$ 91,673,759	$ -
Investments (cash equivalents) measured at the net asset value (NAV)				
LGIP - FL Prime	170,917,375			
LGIP - FL CLASS	79,631,228			
LGIP - FL FIT	45,237,605			
LGIP - FL TRUST	35,448,476			
Total investments measured at the NAV	331,234,684			
Total investments measured at fair value	**$ 422,908,443**			

D. Interest Rate Risk

The County's investment policy sets limits for investment maturities to match known cash needs and anticipated cash flow requirements. Investments of current operating funds have maturities no longer than twelve (12) months. Core funds, investments of reserves, project funds, debt proceeds, and other non-operating funds have a term appropriate for the needs of the funds in accordance with debt covenants, with a maximum term of five (5) years, and the average duration of the funds as a whole may not exceed three (3) years.

The County utilizes "weighted average duration" as a measurement of interest rate risk; as of September 30, 2023, the investments had a weighted average duration of 1.73 years.

The County had $8,475,019 of securities with embedded options consisting of the option at the discretion of the issuer to call their obligation or pay a stated increase in the interest rate as follows:

CUSIP	Description	Maturity Date	Market Value	Call Schedule	Call Date
808513BN4	Charles Schwab Corp (Callable) Notes	3/18/2024	185,511	Continuous	2/18/2024
025816CG2	American Express Co Corp Notes (Callable)	7/30/2024	437,741	Continuous	6/30/2024
904764BN6	Unilever Capital Corp Notes (Callable)	8/12/2024	95,726	Continuous	Unspecified
38141GYE8	Goldman Sachs Group Inc Notes (Callable)	9/10/2024	458,881	Continuous	8/10/2024
641062AU8	Nestle Holdings Inc Corp Notes (Callable)	9/14/2024	501,059	Continuous	Unspecified
06406RAX5	Bank of NY Mellon (Callable) Notes	10/25/2024	393,760	Continuous	9/25/2024
172967MT5	CitiGroup Inc (Callable) Corp Notes	10/30/2024	467,842	Continuous	10/30/2023
77196BT8	Roche Holdings Inc (Callable) Note	3/10/2025	734,390	Continuous	2/10/2025
437076CM2	Home Depot Inc (Callable) Corp Note	4/15/2025	67,252	Continuous	3/15/2025
61747YEA9	Morgan Stanley Corp Notes (Callable)	5/30/2025	365,169	Continuous	5/30/2024
46647PCH7	JPMorgan Chase & Co Corporate (Callable) Notes	6/1/2025	459,174	Continuous	6/1/2024
46647PCH7	JPMorgan Chase & Co Corporate (Callable) Notes	6/1/2025	570,342	Continuous	6/1/2024
025816CY3	American Express Co Corp Notes (Callable)	8/1/2025	212,760	Continuous	7/1/2025
437076CR1	Home Depot Inc (Callable) Corp Note	9/15/2025	78,084	Continuous	8/15/2025
539830BU2	Lockheed Martin Corp Notes (Callable)	10/15/2025	143,839	Continuous	9/15/2025
857477BE2	State St Bank & Tr Corp Notes (Callable)	11/1/2025	431,701	Continuous	11/1/2024
53522KAB9	Linde Inc/CT Corporate Notes (Callable)	12/5/2025	680,938	Continuous	11/5/2025
17327CAN3	CitiGroup Inc (Callable) Corp Notes	1/25/2026	306,676	Continuous	1/25/2025
06051GKM0	Bank of America Corp Notes (Callable)	4/2/2026	191,704	Continuous	4/2/2025
06051GJD2	Bank of America Corp Notes (Callable)	6/19/2026	420,874	Continuous	6/19/2025
06406RBJ5	Bank of NY Mellon (Callable) Notes	7/24/2026	140,834	Continuous	7/24/2025
857477CD3	State Street Corp Notes (Callable)	8/3/2026	256,917	Continuous	Unspecified
89788MAJ1	Truist Financial Corp Notes (Callable)	10/28/2026	341,611	Continuous	10/28/2025
857477BX0	State Street Corp Notes (Callable)	11/4/2026	139,713	Continuous	11/4/2025
38145GAH3	Goldman Sachs Group Inc Notes (Callable)	11/16/2026	348,749	Continuous	11/16/2025
693475BL8	PNC Financial Services Corp Notes (Callable)	1/26/2027	43,770	Continuous	1/26/2026
			$ 8,475,019		

The County's long term portfolio has no federal instrumentalities mortgage pass-through securities, but does contain asset-backed securities rated AAA.

The Local Government Investment Pool Short-Term Bond Fund contains asset-backed securities rated AAA, and collateralized mortgage obligations.

E. Credit Risk

The County's investment policy permits the following investments, which are limited to credit quality ratings from nationally recognized rating agencies as described below:

- U.S. Government Treasury Securities, U.S. Government Agency, and Federal Instruments.
- Commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).
- Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum "A" by Moody's and a minimum long-term debt rating of "A" by Standard & Poor's.
- Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, if at the time of purchase, the short-term paper is rated, at a minimum "P-1" by Moody's Investors Services and "A-1" by Standard & Poor's.
- Agency Mortgage Backed Securities that are issued or fully guaranteed as to principal and interest by a U.S. Federal agency or government sponsored enterprise; and asset backed securities with underlying collateral.
- State and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.
- Registered Investment Companies (Money Market Mutual Funds) rated "AAAm" by Standard & Poor's or the equivalent by another rating agency.
- Intergovernmental Investment Pool rated "AAAm, AAAf, S1" by Standard & Poor's or the equivalent by another rating agency.

As of September 30, 2023, the majority of the County's investment securities in the amount of $91,673,759 were all individually rated AAA, AA+, AA, A+ or A or by Standard & Poors Rating Services.

The County's $170,917,375 investment in the Florida State Board of Administration's Local Government Surplus Funds Trust Fund (FL PRIME) was rated by Standard and Poors. The current rating as of September 30, 2023 was AAAm. Additional information for the Florida Prime Investment Pool can be found at https://www.sbafla.com/prime.

The County's $35,448,476 investment in the Florida Local Government Investment Trust (FL TRUST) Day to Day Fund is rated by Fitch. The current rating as of September 30, 2023 was AAAmmf. Additional information for the fund can be found at http://www.floridatrustonline.com.

The County's $79,631,228 investment in Florida Cooperative Liquid Asset Securities System (FLCLASS) Local Government Investment Pool was rated by Standard and Poors. The current rating as of September 30, 2023 was AAAm. Additional information for FLCLASS can be found at https://www.flclass.com.

The County's $45,237,605 investment in Florida Fixed Income Trust (FL FIT) Local Government Investment Pool was rated by Standard and Poors. The current rating as of September 30, 2023 was AAAf. Additional information for FL FIT can be found at https://fl-fit.com.

F. Custodial Credit Risk

The County's investment policy requires securities, with the exception of certificates of deposits, to be held with a third party custodian; and all securities purchased by, and all collateral obtained by the County to be properly designated as an asset of the County. The securities must be held in an account separate and apart from the assets of the financial institution. Certificates of deposits are placed in the provider's safekeeping department for the term of the deposit.

As of September 30, 2023, the County's securities portfolio was held with a third-party custodian as required by the County's investment policy.

G. Concentration of Credit Risk

The County's investment policy establishes asset allocation and issuer limits on the following investments to reduce concentration of credit risk of the County's investment portfolio:

	Asset Allocation Maximum	Individual Issuer Limit
United States Government Securities	100%	N/A
United States Government Agencies (1)	100%	40%
Federal Instruments (1)	75%	40%
Interest Bearing Time Deposit or Saving Account	50%	15%
Repurchase Agreements	20%	10%
Commercial Paper	25%	5%
Corporate Notes	50%	5%
Agency Mortgage-Backed Securities	25%	25%
Asset-Backed Securities	25%	5%
Bankers' Acceptances	10%	5%
State and/or Local Government Taxable and/or Tax-Exempt Debt	25%	5%
Registered Investment Companies (Money Market Mutual Funds)	50%	25%
Intergovernmental Investment Pool (2)	75%	50%

(1) Treasury Strips are limited to 10% of available funds
(2) Fund may not contain derivatives

NOTE 3 – CAPITAL ASSETS

A. Changes in Capital Assets

The following show the changes in capital assets of governmental activities:

	Primary Government			
Governmental Activities	**Beginning Balance 9/30/2022***	**Increases**	**Decreases**	**Ending Balance 9/30/2023**
Capital Assets, Not Being Depreciated:				
Land	$ 82,077,410	$ 104,250		$ 82,181,660
Construction In Progress	6,986,806	16,622,201	-	23,609,007
Total Capital Assets, Not Being Depreciated	89,064,216	16,726,451	-	105,790,667
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	380,476,376	3,216,380	-	383,692,756
Equipment	153,600,765	15,438,142	(4,380,315)	164,658,592
Intangible Computer Software	8,960,004	-	-	8,960,004
Infrastructure	1,004,658,839	53,666,369	-	1,058,325,208
Right to use Buildings	996,410	-	-	996,410
Right to use Subscriptions	8,756,738	1,429,330	-	10,186,068
Total Capital Assets Being Depreciated	1,557,449,132	73,750,221	(4,380,315)	1,626,819,038
Less Accumulated Depreciation For:				
Buildings and Improvements	(152,379,980)	(10,405,355)	-	(162,785,335)
Equipment	(114,885,720)	(9,782,333)	3,042,150	(121,625,903)
Intangible Computer Software	(8,540,530)	(170,519)	-	(8,711,049)
Infrastructure	(613,374,536)	(23,426,204)	-	(636,800,740)
Right to use Buildings	(286,550)	(286,550)	-	(573,100)
Right to use Subscriptions	-	(1,521,702)	-	(1,521,702)
Total Accumulated Depreciation	(889,467,316)	(45,592,663)	3,042,150	(932,017,829)
Total Capital Assets, Being Depreciated, Net	667,981,816	28,157,558	(1,338,165)	694,801,209
Governmental Activities Capital Assets, Net	$ 757,046,032	$ 44,884,009	$ (1,338,165)	$ 800,591,876

* As restated for change in Accounting Principle.

The following is a summary of governmental activities depreciation and amortization expense by function. As used in this section, the term depreciation includes amortization of intangible assets:

Depreciation Governmental Activities:	
General Government	$ 5,582,831
Public Safety	12,709,485
Physical Environment	1,576,867
Transportation	19,456,523
Economic Environment	838,598
Human Services	356,044
Culture/Recreation	3,296,922
Court Related	1,714,758
Capital Assets held by the government's Internal Service Fund and charged to individual functions based on usage	60,635
Total Depreciation Expense - Governmental Activities	$ 45,592,663

The following shows the changes in capital assets of business type activities:

	Primary Government			
Business-type Activities	**Beginning Balance 9/30/2022**	**Increases**	**Decreases**	**Ending Balance 9/30/2023**
Capital Assets, Not Being Depreciated:				
Land	$ 5,796,219	$ 1,010,574	$ -	$ 6,806,793
Construction In Progress	3,833,612	10,525,564	-	14,359,176
Total Capital Assets, Not Being Depreciated	9,629,831	11,536,138	-	21,165,969
Capital Assets, Being Depreciated:				
Buildings and Improvement	38,596,264	193,811	-	38,790,075
Equipment	33,284,921	2,863,225	(1,155,416)	34,992,730
Intangible Computer Software	176,255	-	-	176,255
Infrastructure	56,806,144	-	-	56,806,144
Right to use Equipment	-	10,707,902	-	10,707,902
Total Capital Assets Being Depreciated	128,863,584	13,764,938	(1,155,416)	141,473,106
Less Accumulated Depreciation For:				
Buildings and Improvements	(32,609,058)	(954,260)	-	(33,563,318)
Equipment	(22,998,600)	(2,383,693)	1,097,116	(24,285,177)
Intangible Computer Software	(176,255)	-	-	(176,255)
Infrastructure	(32,428,581)	(1,127,776)	-	(33,556,357)
Right to use Equipment	-	(478,031)	-	(478,031)
Total Accumulated Depreciation	(88,212,494)	(4,943,760)	1,097,116	(92,059,138)
Total Capital Assets, Being Depreciated, Net	40,651,090	8,821,178	(58,300)	49,413,968
Total Business-Type Activities Capital Assets, Net	$ 50,280,921	$ 20,357,316	$ (58,300)	$ 70,579,937

The following is a summary of business-type activities depreciation expense by program:

Depreciation Business-type activities:	
Solid Waste Fund	$ 2,752,548
Inspections Fund	43,409
Emergency Medical Service Fund	1,405,986
Bay Center Fund	741,817
Total Depreciation Expense - Business-type Activities	$ 4,943,760

B. Summaries of Capital Assets

The following summarizes capital assets found on the statement of net position for governmental activities and business-type activities:

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Capital Assets, Not Being Depreciated:			
Land	$ 82,181,660	$ 6,806,793	$ 88,988,453
Construction In Progress	23,609,007	14,359,176	37,968,183
Total Capital Assets, Not Being Depreciated:	105,790,667	21,165,969	126,956,636
Capital Assets, Being Depreciated and Amortized, Net:			
Buildings	383,692,756	38,790,075	422,482,831
Equipment	164,658,592	34,992,730	199,651,322
Intangible Computer Software	8,960,004	176,255	9,136,259
Infrastructure	1,058,325,208	56,806,144	1,115,131,352
Right to use Buildings	996,410	-	996,410
Right to use Equpment	-	10,707,902	10,707,902
Right to use Subscriptions	10,186,068	-	10,186,068
Capital Assets, Being Depreciated:	1,626,819,038	141,473,106	1,768,292,144
Less: Accumulated Depreciation	(932,017,829)	(92,059,138)	(1,024,076,967)
Total Capital Assets, Being Depreciated, Net:	694,801,209	49,413,968	744,215,177
Total Capital Assets, Net	$ 800,591,876	$ 70,579,937	$ 871,171,813

C. Construction and Other Contractual Commitments

The following is a summary of major construction and other contractual commitments outstanding as of September 30, 2023:

Projects	Spent-to-Date	Remaining Commitment
Governmental Activities:		
Building Projects	$ 6,946,244	$ 14,102,007
Environmental Projects	1,446,364	155,646
Road & Bridge Projects	23,850,746	33,786,733
Pensacola Beach Projects	2,859,342	405,642
Economic Development Projects	7,345,607	1,626,239
Parks Projects	3,337,274	187,813
Vehicles and Equipment	1,204,744	8,494,060
Transit	602,989	234,216
Community Redevelopment Projects	223,257	297,688
Disaster Recovery	12,437,495	5,344,595
Total	$ 60,254,062	$ 64,634,639
Business Type Activities		
Solid Waste Landfill Projects	$ 10,802,837	$ 3,382,207
Solid Waste Landfill Equipment	148,347	653,890
Total	$ 10,951,184	$ 4,036,097

D. Discretely Presented Component Unit

Capital assets activity for the Santa Rosa Island Authority, a discretely presented component unit, for the year ended September 30, 2023, was as follows:

	Component Unit			
Santa Rosa Island Authority	**Beginning Balance 9/30/2022**	**Increases**	**Decreases**	**Ending Balance 9/30/2023**
Capital Assets, Being Depreciated:				
Buildings	$ 1,064,609	-	-	$ 1,064,609
Improvements other than Buildings	71,214	63,670	-	134,884
Equipment	210,767	83,198	(9,849)	284,116
Total Capital Assets Being Depreciated	1,346,590	146,868	(9,849)	1,483,609
Less Accumulated Depreciation For:				
Capital Assets	(838,440)	(56,380)	9,849	(884,971)
Capital Assets, Net	$ 508,150	$ 90,488	$ -	$ 598,638

The following is a summary of the component unit business-type activities depreciation expense by program:

Depreciation component unit:	
Santa Rosa Island Authority	$ 56,380
Total Depreciation Expense - Component Unit	$ 56,380

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, ADVANCES, AND TRANSFERS

The composition of interfund balances as of September 30, 2023 is as follows:

	Receivable From Other Funds	Payable to Other Funds
Major Funds:		
General Fund	$ 686,471	$ 656,536
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	-	530,464
Non-major Funds:		
Special Revenue Funds	305,734	137,628
Internal Service Fund	332,423	-
	$ 1,324,628	$ 1,324,628

	Advances Receivable from Other Funds	Advances Payable to Other Funds
Major Funds:		
General Fund:	$ 3,481,504	$ -
Major Special Revenue Funds:		
Disaster Recovery Fund	-	34,118,800
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	37,903,106	-
Non-major Funds:		
Special Revenue Funds	-	7,265,810.00
	$ 41,384,610	$ 41,384,610

Interfund receivables and payables resulted primarily from revenues accrued in certain funds that are transferred to other funds. Advances consist primarily of transactions between funds to finance operations, provide services, construction of assets and to service debt. An advance of $34 million was provided from the Local Option Sales Tax Fund (LOST) to the Disaster Recovery Fund to cover expenditures related to Hurricane Sally until pending FEMA reimbursements are realized. Additional advances will be made as expenditures are incurred.

	Transfers In	Transfers Out
Major Funds:		
General Fund	$ 2,638,436	$ 28,306,638
Major Capital Project Fund:		
Local Option Sales Tax (LOST)	3,467,424	5,943,647
Major Enterprise Fund:		
Solid Waste Fund	-	646,000
Emergency Medical Service Fund	-	679,834
Non-major Funds:		
Special Revenue Funds	24,852,990	5,240,602
Debt Service Funds	11,825,295	-
Capital Project Funds	-	3,467,424
Enterprise Funds	1,500,000	-
	$ 44,284,145	$ 44,284,145

Transfers to or from other funds are based on budgetary requirements as determined by the Office of Management and Budget. These transfers are primarily established during initial budget adoption. However, transfers may also be established through Supplemental Budget Amendments as necessary throughout the fiscal year. Transfers in to Special Revenue Funds consist primarily of $15.3 million to the Transportation Trust Fund from the General Fund to cover costs in excess of fuel tax revenue, and costs that are non-trust fund eligible expenditures. Fire Protection Fund received a transfer of $6.6 million. Transfers are also used to move pledged revenue for debt service from the funds collecting the revenue to the debt service fund as required for bond coverage.

NOTE 5 – OTHER ASSETS

A summary of other assets as of September 30, 2023 is as follows:

	General Fund	LOST Fund	Total
PEDC receivable	$ 13,545	$ 2,417,156	$ 2,430,701
Lease receivable	5,337,932	-	5,337,932
IHMC loan receivable	-	4,240,000	4,240,000
	$ 5,351,477	$ 6,657,156	$ 12,008,633

A. PEDC Receivable

The County has an interlocal agreement with the Pensacola Economic Development Commission (PEDC) To fund the development of the Downtown Technology Park Infrastructure. The majority of the funding source is from Local Option Sales Tax. There is no time limitation on the repayment; however, net proceeds from the sale of each Downtown Technology Park lot will be applied to the outstanding balance.

B. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee's revenue. These variable payments based on future performance of the lessee or usage of the underlying asset should not be included in the measurement of lease receivable. Rather, those variable payments should be recognized as inflows of resources in the period to which those payments relate. However, any component of those variable payments that is fixed in substance should be included in the measurement of the lease receivable.

The County leases land, building, and office space to third parties. As of September 30, 2023, the County's lease receivables were valued at $5,337,932 and the deferred inflow of resources associated with these leases that will be recognized as revenue over the term of the leases are $5,132,241. The lease receivables for Governmental Activities at September 30, 2023 were as follows:

Governmental Activities:	**Lease Receivable**
Land leases - lease payments totaling $42,420 plus interest at a rate of 1.96-2.45%, due dates ranging from October 1, 2023 to June 25, 2039.	$ 615,586
Building and office space leases - lease payments totaling $644,349 plus interest at a rate of 1.25-1.99%, due dates ranging from October 1, 2023 to January 1, 2026	4,722,346
Total Government Activities Lease Receivables	**$ 5,337,932**

The County's principal operations are not related to lessor activities, therefore, not considered necessary to disclosure future maturities.

C. IHMC Note Receivable

On November 14, 2013, the County and the Florida Institute for Human and Machine Cognition, Inc., (IHMC) entered into an agreement whereby the County's LOST Fund committed to loan up to $12 million to IHMC for paying off existing indebtedness and expansion of facilities in downtown Pensacola. During prior years IHMC borrowed $11,994,700, and the remaining $5,300 was utilized to pay debt service. On November 28, 2018, the County restructured the loan to an effective yield rate of 1.98%-3.25% payable to the County over the remaining 15 year period from the inception of the agreement. The principal balance owed at September 30, 2023 was $4,240,000. IHMC is committed to making the following payments to the County under the payment plan:

Year	Principal	Interest	IHMC Payment Schedule
2024	$ 780,000	$ 212,000	$ 992,000
2025	810,000	173,000	983,000
2026	845,000	132,500	977,500
2027	885,000	90,250	975,250
2028	920,000	46,000	966,000
	$ 4,240,000	$ 653,750	$ 4,893,750

NOTE 6 - LONG TERM LIABILITIES

A. Schedule of Changes in Long Term Liabilities

The County's outstanding long-term debt includes bonds payable, revenue notes payable, claims payable, compensated absences, other post employment benefits, net pension liability-proportionate share, claims and judgments, accrued landfill closure costs, and remediation costs.

The following is a schedule of changes in the County's long term liabilities for the fiscal year ended September 30, 2023:

	Balance 10/1/22**	Additions	Reductions	Balance 9/30/23	Due Within One Year
Governmental Activities:					
Revenue bonds payable	$ 105,660,000	$ -	$ (3,715,000)	$ 101,945,000	$ 3,875,000
Revenue notes payable	28,350,000	-	(2,290,000)	26,060,000	2,355,000
Bonds/notes payable	134,010,000	-	(6,005,000)	128,005,000	6,230,000
Unamortized Bond Issue Premium	12,510,637	-	(781,254)	11,729,383	-
Total bonds/notes payable	146,520,637	-	(6,786,254)	139,734,383	6,230,000
Claims payable	8,635,000	23,655,278	(24,376,278)	7,914,000	2,524,000
Claims payable Sheriff Trust	591,184	10,005,297	(8,986,874)	1,609,607	1,609,607
Lease payable	732,056	-	(289,143)	442,913	296,842
Subscriptions payable	8,756,739	1,429,330	(1,914,415)	8,271,654	2,028,257
Compensated absences	31,417,922	17,366,238	(14,866,708)	33,917,452	3,391,745
Other post employment benefits*	20,009,523	-	(3,361,089)	16,648,434	-
Net pension liability*	207,764,120	42,044,710	-	249,808,830	-
Pollution remediation obligation	-	26,645	-	26,645	26,645
Governmental activities long-term liabilities	$ 424,427,181	$ 94,527,498	$ (60,580,761)	$ 458,373,918	$ 16,107,096
Business-type Activities:					
Lease payable	$ -	$ 10,707,902	$ (1,102,146)	$ 9,605,756	$ 1,201,227
Compensated absences	1,453,773	684,833	(577,880)	1,560,726	156,072
Other post employment benefits*	1,108,869	-	(156,736)	952,133	-
Net pension liability*	18,744,443	4,127,742	-	22,872,185	-
Landfill closure costs	19,052,941	9,647,657	-	28,700,598	98,356
Pollution Remediation Costs	-	-	-	-	-
Business-type activities Long-term liabilities	$ 40,360,026	$ 25,168,134	$ (1,836,762)	$ 63,691,398	$ 1,455,655

* presented net increases (decreases)

** As restated for change in Accounting Principle.

Compensated absences, other net post employment benefits, and net pension liability will be liquidated in future periods primarily by the General Fund.

B. Bonds and Notes Payable

The County has revenue bonds and revenue notes payable outstanding at year end. There are no lines of credit issued for the County. There are no significant, finance-related consequences, or subjective acceleration clauses contained in the County debt issues. The Sales Tax Refunding Revenue Note, Series 2012 was modified on April 22, 2022, pursuant to Resolutions R22-43, to lower the interest rate to 2.48% effective October 1, 2022, and to eliminate the mandatory prepayment option. The County revenue bonds have been issued as public offerings. The County revenue notes are not issued directly to investors or lenders, but are issue issued through a financial intermediary; note terms are not directly negotiated by the County with the investor or lender. The County bonds and notes are not direct borrowing or direct placement debt. As of September 30, 2023, there are no business type-activity notes or bonds payable.

The following is a schedule of bonds and notes outstanding at September 30, 2023:

	Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rates	Final Maturity
Governmental Activities:					
Revenue Bonds:					
Sales Tax Revenue Bonds, Series 2017	Capital Project	$ 78,060,000	$ 74,800,000	2%-5%	10/1/2047
Capital Improvement Refunding Revenue Bond Series 2018	Capital Project	$ 41,545,000	$ 27,145,000	5.000%	10/1/2031
Total Revenue Bonds			101,945,000		
Revenue Notes:					
Sales Tax Refunding Revenue Note Series 2012	Refunding	$ 48,040,000	$ 26,060,000	2.480%	10/1/2032
Total Revenue Notes			26,060,000		
Total Bonds & Notes Payable - Governmental Activities			**$ 128,005,000**		

C. Pledged Revenues

Escambia County has pledged certain revenues to repay certain bonds and notes outstanding at September 30, 2023. There are no assets pledged as collateral for debt. The following table reports the revenues, sometimes net of related operating expenses, pledged for each debt issue, the amount of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue which is pledged to meet the debt obligation, the date through which the revenue is pledged under the debt agreement, and the total pledged future revenues for each debt, which is the amount of the remaining principal and interest on the bonds and notes at September 30, 2023:

Governmental Activities	Revenue Pledged	Current Year Total Revenue	Pledged Outstanding Principal & Interest	Estimated Revenue Percentage Pledged	Principal & Interest Paid	Maturity Calandar Year
Revenue Bonds and Notes:						
Sales Tax Revenue Bond Series 2017	Half Cent Sales Tax	$35,968,282	$133,736,950	15.5%	$ 4,199,700	2047
Capital Improvement Refunding Revenue Bond Series 2018	Non-Ad valorem	4,632,750	33,204,500	90%	4,622,750	2031
Sales Tax Refunding Revenue Note Series 2012	Half Cent Sales Tax	35,968,282	29,680,678	9.2%	3,001,972	2032
Total Revenue Bonds and Notes - Governmental Activities			$196,622,128		$11,824,422	

D. Leases

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County. The Tax Collector is a lessee for noncancellable leases of buildings and office space. The County is a lessee for a noncancellable lease of equipment. As of September 30, 2023, the County's lease payable of $10,048,669 was composed of the following:

Governmental Activities:	**Lease Payable**
Building and office space leases - payments totaling $289,142 plus interest at rates ranging from 2.61% to 2.64%, due dates ranging from October 1, 2023 to September 1, 2025.	$ 442,913
Total Government Activities Lease Payables	**$ 442,913**
Business-Type Activities:	
Eqipment Leases - payments totaling $1,198,870 plus interest at a rate of 3.04%, due dates ranging from October 1, 2023 to May 1, 2032.	$ 9,605,756
Total Business-Type Activities Lease Payables	**$ 9,605,756**

The future principal and interest lease payments as of September 30, 2023, were as follows:

Governmental Activities:			**Business-Type Activities:**		
Fiscal Year	Principal	Interest	Fiscal Year	Principal	Interest
2024	$ 296,842	$ 7,408	2024	$ 1,201,227	$ 21,672
2025	146,071	1,241	2025	1,203,658	19,241
2026	-	-	2026	1,206,162	16,737
2027	-	-	2027	1,208,744	14,155
2028	-	-	2028	1,211,406	11,493
2029-2033	-	-	2029-2033	3,574,559	17,675
	$ 442,913	**$ 8,649**		**$ 9,605,756**	**$ 100,972**

E. Subscription Based Information Technology Agreements

Although legally separate entities, the general funds of the Clerk, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are included as a General Fund component of the County. The Sheriff, Tax Collector, and the County have noncancellable right to use contracts for underlying IT assets. As of September 30, 2023, the County's subscription payable of $8,271,654 was composed of the following:

Governmental Activities:	**Subscription Payable**
Subscription payable - payments totaling $1,914,415 plus interest at rates ranging from 1.25% to 5.05%, due dates ranging from October 1, 2023 to September 1, 2030 .	$ 8,271,654
Total Government Activities Subscription Payables	**$ 8,271,654**

The future principal and interest subscription payments as of September 30, 2023, were as follows:

Governmental Activities:		
Fiscal Year	Principal	Interest
2024	$ 2,028,257	$ 7,443
2025	1,364,785	5,789
2026	1,074,111	4,449
2027	1,095,141	3,060
2028	977,326	2,078
2029-2030	1,732,034	1,057
	$ 8,271,654	**$ 23,875**

F. Compensated Absences

Compensated absences are accrued in proprietary funds at year end. The County does not accrue compensated absences in governmental funds; however, compensated absences paid in governmental funds are charged to the fund and function in which the employee was related and are reported as a liability on the governmental activities statement of net position. The following is a summary schedule of compensated absences as of September 30, 2023:

	Balance 10/1/22	Additions	(Reductions)	Balance 9/30/23
Governmental Activities:				
Board of County Commissioners	$ 13,588,782	$ 6,995,947	$ (5,182,805)	$ 15,401,924
Clerk	674,902	85,832	(164,431)	596,303
Property Appraiser	571,993	357,959	(311,287)	618,665
Supervisor of Elections	75,199	23,421	(30,530)	68,090
Sheriff	15,197,539	9,346,678	(8,489,387)	16,054,830
Tax Collector	390,630	380,042	(395,318)	375,354
Internal Service Fund - BCC	175,826	92,189	(78,120)	189,895
Internal Service Fund - Clerk	743,051	84,170	(214,830)	612,391
	$ 31,417,922	$ 17,366,238	$ (14,866,708)	$ 33,917,452
Business-type Activities:				
Solid Waste Fund	$ 398,807	$ 81,290	$ (122,205)	$ 357,892
Inspection Fund	402,267	129,487	(75,584)	456,170
Emergency Medical Service Fund	652,699	474,056	(380,091)	746,664
	$ 1,453,773	$ 684,833	$ (577,880)	$ 1,560,726

G. Other Post Employment Benefits (OPEB)

Other Post Employment Benefits (OPEB) are accrued in proprietary funds at year end. The County does not accrue OPEB in governmental funds; however, these benefits in governmental funds are charged to the fund and function in which the employee was related and are reported as a liability on the governmental activities statement of net position. The following is a summary schedule of OPEB as of September 30, 2023:

	Balance 10/1/22	Additions	(Reductions)	Balance 9/30/23
Governmental Activities:				
Governmental Activities	$ 20,009,523	$ -	$ (3,361,089)	$ 16,648,434
	$ 20,009,523	$ -	$ (3,361,089)	$ 16,648,434
Business-type Activities:				
Solid Waste Fund	$ 191,955	$ -	$ (42,023)	$ 149,932
Emergency Medical Service Fund	743,716	-	(82,471)	661,245
Inspections Fund	173,198	-	(32,242)	140,956
	$ 1,108,869	$ -	$ (156,736)	$ 952,133

H. Net Pension Liability (NPL)

The following is a summary schedule of the net pension liability as of September 30, 2023:

Net pension liability FRS

	Balance 10/1/22	Increase (Decrease)	Balance 9/30/23
Governmental Activities:			
Governmental Activities	$ 170,955,936	$ 21,919,978	$ 192,875,914
	$ 170,955,936	$ 21,919,978	$ 192,875,914
Business-type Activities:			
Solid Waste Fund	$ 1,625,012	$ 205,232	$ 1,830,244
Inspections Fund	1,381,294	202,168	1,583,462
Emergency Medical Service Fund	12,642,887	1,744,596	14,387,483
	$ 15,649,193	$ 2,151,996	$ 17,801,189
Total NPL FRS	**$ 186,605,129**	**$ 24,071,974**	**$ 210,677,103**

Net pension liability HIS

	Balance 10/1/22	Increase (Decrease)	Balance 9/30/23
Governmental Activities:			
Governmental Activities	$ 36,808,184	$ 20,124,732	$ 56,932,916
	$ 36,808,184	$ 20,124,732	$ 56,932,916
Business-type Activities:			
Solid Waste Fund	$ 395,418	$ 188,423	$ 583,841
Inspections Fund	299,126	185,610	484,736
Emergency Medical Fund	2,400,706	1,601,713	4,002,419
	$ 3,095,250	$ 1,975,746	$ 5,070,996
Total NPL HIS	**$ 39,903,434**	**$ 22,100,478**	**$ 62,003,912**

Governmental Activities:	$ 207,764,120	$ 42,044,710	$ 249,808,830
Business-type Activities:	18,744,443	4,127,742	22,872,185
Total NPL	**$ 226,508,563**	**$ 46,172,452**	**$ 272,681,015**

I. Debt Service Requirements

The following schedule shows debt service requirements to maturity for the County's bonds payable and notes payable:

Governmental Activities:

Fiscal Year	Revenue Bonds Payable		Revenue Notes Payable		Total
	Principal	Interest	Principal	Interest	
2024	3,875,000	4,921,700	2,355,000	657,059	11,808,759
2025	4,035,000	4,727,950	2,425,000	596,049	11,783,999
2026	4,225,000	4,526,200	2,490,000	535,074	11,776,274
2027	4,415,000	4,314,950	2,560,000	472,464	11,762,414
2028	4,600,000	4,094,200	2,635,000	409,212	11,738,412
2029-2033	16,165,000	17,484,000	13,595,000	950,820	48,194,820
2034-2038	18,465,000	13,523,250	-	-	31,988,250
2039-2043	23,155,000	8,828,750	-	-	31,983,750
2044-2047	23,010,000	2,575,450	-	-	25,585,450
Total	$ 101,945,000	$64,996,450	$ 26,060,000	$ 3,620,678	$ 196,622,128

The following schedule shows the minimum and maximum future principal installments:

Governmental Activities:	Annual Principal Installment Amounts		
Revenue Bonds:			
Sales Tax Revenue Bond, Series 2017	$ 635,000	to	$ 6,180,000
Capital Improvement Refunding Revenue Bond, Series 2018	$ 3,035,000	to	$ 3,830,000
Revenue Notes:			
Sales Tax Refunding Revenue Note, Series 2012	$ 2,355,000	to	$ 5,225,000

The following table sets forth the debt service requirements on the Bonds and other outstanding County indebtedness secured by a pledge of a portion of or a covenant to budget and appropriate Non-Ad Valorem Revenues for the Capital Improvement Revenue Refunding Bond, Series 2018:

Year	Capital Improvement Revenue Refunding Bond, Series 2018 Principal	Interest	Total Debt Service	Outstanding Other Non-Ad Valorem Debt Service (1)	Total Non-Ad Valorem Debt Service
10/1/2024	3,240,000	1,357,250	4,597,250	7,211,510	11,808,760
10/1/2025	3,370,000	1,195,250	4,565,250	7,218,749	11,783,999
10/1/2026	3,525,000	1,026,750	4,551,750	7,224,524	11,776,274
10/1/2027	3,680,000	850,500	4,530,500	7,231,914	11,762,414
10/1/2028	3,830,000	666,500	4,496,500	7,241,912	11,738,412
10/1/2029	3,035,000	475,000	3,510,000	7,251,039	10,761,039
10/1/2030	3,165,000	323,250	3,488,250	7,262,397	10,750,647
10/1/2031	3,300,000	165,000	3,465,000	7,269,744	10,734,744
10/1/2032	-	-	-	9,553,440	9,553,440
10/1/2033	-	-	-	6,394,950	6,394,950
10/1/2034	-	-	-	6,395,950	6,395,950
10/1/2035	-	-	-	6,398,950	6,398,950
10/1/2036	-	-	-	6,398,450	6,398,450
10/1/2037	-	-	-	6,399,200	6,399,200
10/1/2038	-	-	-	6,395,700	6,395,700
10/1/2039	-	-	-	6,398,300	6,398,300
10/1/2040	-	-	-	6,394,300	6,394,300
10/1/2041	-	-	-	6,394,800	6,394,800
10/1/2042	-	-	-	6,399,300	6,399,300
10/1/2043	-	-	-	6,397,050	6,397,050
10/1/2044	-	-	-	6,397,800	6,397,800
10/1/2045	-	-	-	6,395,800	6,395,800
10/1/2046	-	-	-	6,395,550	6,395,550
10/1/2047	-	-	-	6,396,300	6,396,300
Total	$ 27,145,000	$ 6,059,500	$33,204,500	$ 163,417,629	$ 196,622,129

(1) Includes debt service on the County's Sales Tax Refunding Revenue Note, Series 2012 and Sales Tax Revenue Bonds, Series 2017.

J. Long-Term Debt – Bonds and Notes

The **Sales Tax Refunding Revenue Note, Series 2012** in the aggregate amount of $48,040,000 was issued on August 1, 2012. The Note has a fixed interest rate of 2.820% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The 2012 Sales Tax Refunding Revenue Note was modified last April to lower the interest rate to 2.48% (from 2.82%) effective October 1, 2023. The modification also eliminated the mandatory prepayment option. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

The **Sales Tax Revenue Bond, Series 2017** for a par amount of $78,060,000 and a net premium of $10,682,424 was issued on June 22, 2017. The bonds have coupon rates ranging from 2% to 5%, with the yield ranging from .93% to 3.69% and a maturity date of October 1, 2047. The proceeds of this bond are reported in the 2017 Capital Projects fund and are being used for the construction of the new Jail Facility. The bond is secured by certain pledged revenues consisting of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.
Bond compliance updates for the Sales Tax Revenue Bond, Series 2017 consist of:

- Historical sales tax revenue, which can be found in the Statistical Section (schedule 12).
- Pro forma debt service coverage from sales tax revenue, which can be in the Statistical Section (schedule 13)

The **Capital Improvement Refunding Revenue Bond, Series 2018** for a par amount of $41,545,000 and a net premium of $5,318,882 was issued on November 28, 2018. The bonds have an average coupon rate 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031. The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues, and will use the same source of pledged revenue as the refunded issues. The proceeds of this bond are reported in the debt service fund and used to current refund the following three issues:

- The Sales Tax Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $29,535,000 on October 21, 2011. The proceeds of this bond were used to advance refund a portion of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond was secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.

- The Capital Improvement Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $19,345,000 on December 9, 2011. The proceeds of this 2011 Bond were used to advance refund all of the outstanding Capital Improvement Revenue Bonds Series 2002. The Bond was secured by a covenant to budget and appropriate from available Non-Ad Valorem revenues.

- The Capital Improvement Revenue Note, Series 2013 which was issued in the aggregate amount of $12,000,000 on November 14, 2013. The proceeds of this note reimbursed the LOST fund for acquisition and construction of certain transportation and drainage related capital improvements of the County. The Note was secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

Bond compliance updates for the Capital Improvement Refunding Revenue Bond, Series 2018 consist of:

- Historical Non-Ad Valorem Revenues, which can be found in the Statistical Section (schedule 14).
- Debt Service Requirements, which can be found in Note 6 of this financial statement.
- Compliance with Anti-Dilution Test, which can be found in the Statistical Section (schedule 15).

K. Conduit Debt Obligations

Conduit debt obligations have been established in the County's name by private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans and leases. Neither the County, nor the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2023, the outstanding conduit debt of Escambia County is $216,500,000.

L. Landfill Closure and Postclosure Care Liability

State and federal laws and regulations require the County to place a final cover on its landfill when closed and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The cost of closure and postclosure care is allocated based on landfill capacity used to date and the type of waste being collected. The Beulah, Klondike, Mobile Highway, and Camp Five landfills are closed. Perdido Landfill is the only currently open landfill. Perdido Landfill design life is 44 years and future landfill cells will provide disposal capacity through 2033.

As of September 30, 2023, Perdido Landfill's Class I capacity is at 77.27%, leaving an estimated life of ten (10) years remaining. The accrued cost for closure care and postclosure care as of September 30, 2023, is $28,700,598. The remaining closure and postclosure costs to be recognized, based upon the current engineering estimates are $21,247,344, and will be recognized as the remaining estimated capacity is used. All amounts recognized are based on an estimate by the County's engineers of the cost to perform all closure and postclosure care as of September 30, 2023. Actual costs may be different due to inflation, deflation, changes in technology, or changes in laws and regulations. The landfill is in the process of expansion to add additional capacity and useful life.

The County is required by state and federal laws and regulations to establish escrow accounts for closure and postclosure costs of the landfill. The County has complied with these requirements by depositing required amounts into a landfill management escrow account. Any balance in the account is reported as a restricted asset on the statement of net position of the Solid Waste Enterprise Fund. The restricted escrow balance as of September 30, 2023 is $19,948,221.

Closure and Postclosure Care Liability:

	2023	2022
Current	$ 98,356	$ 92,475
Long-term	28,602,242	18,960,466
Total Liability	$ 28,700,598	$ 19,052,941

NOTE 7 - RISK MANAGEMENT PROGRAM

A. County

The County maintains a risk management program whereby the County is responsible for specific workers' compensation, general property and casualty, and auto liability claims. The risk management program is additionally responsible for active employee and retiree medical, prescription drug, and dental plans. The Santa Rosa Island Authority and Escambia County Law Library Board are also covered through the County's risk management program. The following are the types of risks and coverage:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. The County was self-insured for workers compensation claims prior to 2008. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – The County is self-insured for liability. Limits, unless immunity is waived, are $100,000 per claim with a $300,000 aggregate limit pursuant to Florida's Sovereign Immunity Statute §768.28. Property limits are $75 million for all risks including flood and wind with a $25,000 deductible per occurrence.

Medical – The County offers medical and dental benefits to employees and retirees, under self-insured plans administered by Florida Blue and MetLife Dental. Effective January 1, 2016 medical limits are self-insured for $250,000 annually per covered individual, with annual $1,000,000 aggregate stop loss coverage

The County currently reports all of its risk management activities, including claims liabilities, in the Internal Service Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities on workers compensation, casualty and property claims prior to June 9, 2008 include an amount for claims that have been incurred but not reported (IBNR). The claims liabilities totaling $7,914,000 reported in the County's Internal Service Fund at September 30, 2023 are actuarially determined based on historical and current information regarding the Fund. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Changes in the estimated liability for self-insured losses for the past two years are as follows:

Workers compensation, casualty & property:

	2023	2022
Unpaid claims, beginning	$ 6,745,000	$ 6,920,000
Claims incurred and changes in estimates	651,495	2,105,435
Less: claims paid	(936,495)	(2,280,435)
Unpaid claims, ending	$ 6,460,000	$ 6,745,000
Estimated claims due within one year	(1,070,000)	(1,083,000)
Estimated claims due longer than one year	$ 5,390,000	$ 5,662,000

Medical:

	2023	2022
Unpaid claims, beginning	$ 1,890,000	$ 2,051,000
Changes in estmates	(436,000)	(161,000)
Claims incurred	23,003,783	22,876,594
Less: claims paid	(23,003,783)	(22,876,594)
Unpaid claims, ending	$ 1,454,000	$ 1,890,000
Estimated claims due within one year	(1,454,000)	(1,890,000)
Estimated claims due longer than one year	$ -	$ -

B. Sheriff

The Sheriff utilizes a self-funded health plan to provide comprehensive medical benefits to the employees, retirees, and their dependents by participating in the Florida Sheriffs Employee Benefit Trust (FSEBT).

The Sheriff uses an internal service fund to account for risks from medical benefit claims. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. On September 30, 2023, the amount of these liabilities was $1,609,607. This liability has been determined based on an actuarial valuation of all claims reported and all claims incurred but not reported (IBNR) as of September 30, 2023. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

Changes in the estimated liability for self-insured losses for the past two years are as follows:

Florida Sheriff Employee Benefits Trust:

	2023	2022
Unpaid claims, beginning	$ 591,184	$ 494,161
Claims incurred	10,005,297	12,975,673
Less: claims paid	(8,986,874)	(12,878,650)
Unpaid claims, ending	$ 1,609,607	$ 591,184
Estimated claims due within one year	(1,609,607)	(591,184)
Estimated claims due longer than one year	$ -	$ -

NOTE 8 - RETIREMENT SYSTEM

The County participates in the Florida Retirement System (FRS) which is a cost sharing multiple employer contributory retirement system administered by the State of Florida (State). The FRS was established in 1970 by Chapter 121, Florida Statutes. In 2002 the FRS was amended to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. Chapter 112, Florida Statutes established the Retiree Health Insurance Subsidy (HIS) Program, a cost–sharing multiple employer defined benefit pension plan to assist retired members of any state-administered retirement system in paying the cost of health insurance.

The State of Florida Retirement System issues a publicly available stand-alone financial report (CAFR) which includes financial statements and required supplementary information. Also available are the pension systems actuarial reports to support the schedules of employer allocations and schedules of pension amounts by employer. These reports are available on the division's website at:
http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The CAFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
Division of Retirement
Research and Education Section
P.O. Box 9000
Tallahassee, FL 32315-9000

850-488-5706 or toll free 844-377-1737

There are six classes of membership applicable to the County. Members are eligible for normal retirement when they have met the requirements listed below. Early retirement may be taken any time after vesting within 20 years of normal retirement age; however, there is a 5 percent benefit reduction for each year prior to the normal retirement age.

- ***Regular Class, Senior Management Service Class, and Elected Officers' Class Members –*** For members initially enrolled in the FRS before July 1, 2011, six or more years of creditable service and age 62, or the age after completing six years of creditable service if after age 62. Thirty years of creditable service regardless of age before age 62. For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of creditable service and age 65, or the age after completing eight years of creditable service if after age 65. Thirty-three years of creditable service regardless of age before age 65.

- ***Special Risk Class and Special Risk Administrative Support Class Members*** – For members initially enrolled in the FRS before July 1, 2011, six or more years of Special Risk Class service and age 55, or the age after completing six years of Special Risk Class service if after age 55. Twenty-five years of special risk service regardless of age before age 55. A total of 25 years of service including special risk service and up to four years of active duty wartime service and age 52. Without six years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class. For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of Special Risk Class service and age 60, or the age after completing eight years of Special Risk Class service if after age 60. Thirty years of special risk service regardless of age before age 60. Without eight years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class.

- **The Deferred Retirement Option Program (DROP)** is available under the FRS Pension Plan when the member first reaches eligibility for normal retirement. The DROP allows a member to retire while continuing employment for up to 60 months.

FRS Membership and Plan Benefits - The FRS Pension Plan provides retirement and disability benefits, death benefits and survivor's benefits. Members are also eligible for in-line-of-duty or regular disability benefits if permanently disabled and unable to work. Benefits are established by State Statutes. Retirement benefits are based on a formula comprised of age, average compensation, length of FRS service, and membership class. Average compensation is computed as the average of an individual's five highest years of earnings for members hired before July 1, 2011 or eight highest years of earnings for members hired on or after July 1, 2011. The amount of benefit payments is also affected by the retirement income option chosen by the plan participant.

Pension plan participants may choose to receive benefit in retirement under one of four options which will include a 3% cost-of-living adjustment each July (adjustments are only applicable for FRS service earned prior to July 1, 2011).

If a pension plan participant leaves FRS-covered employment, the pension plan benefit is frozen until the member returns to FRS-covered employment or begins receiving early or normal retirement benefit.

HIS Membership and Plan Benefits - The HIS membership is available to all members within the FRS and defined contribution Investment Plan. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363 Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Contribution Requirements -The County is required to contribute at an actuarially determined rate; these rates are a percent of annual covered payroll. Members are required to contribute 3% of their annual salary, while members participating in DROP are not required to make the 3% contribution. The County's contractually required contribution rate includes the HIS contribution, .06% administrative and educational fee and any applicable unfunded actuarial liability "UAL" rates. The HIS required contribution rate is 1.66% for both the 2023 and 2021 FRS plan years. This contribution when combined with the member contribution is expected to finance the cost of the benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability.

Descriptions and contribution rates in effect during the period ended September 30, 2023 and two preceding FRS fiscal years are as follows:

	07/01/23-09/30/23	07/01/22-06/30/23	7/1/21-6/30/22	7/1/20-6/30/21
Regular Class - Members not qualifying for other classes:	13.57%	11.91%	10.82%	10.00%
Senior Management:	34.52%	31.57%	29.01%	27.29%
Elected Officials Class:	58.68%	57.00%	51.42%	49.18%
Deferred Retirement Option Program (DROP):	21.13%	18.60%	18.34%	16.98%
Special Risk Class - Members employed as law enformement officers, firefighters, or correctional officers meet the criteria to qualify for this class:	32.67%	27.83%	25.89%	24.45%
Special Risk Administrative Support:	39.82%	38.65%	37.76%	35.84%

For the years ending September 30, 2023, 2022, 2021, the County contributed $33,706,334, $27,489,402, and $23,557,561, respectively, equal to 100% of the required contributions for each year.

The Florida Legislature has the authority for establishing or amending retirement legislation and related bills of significance to members of the Florida Retirement System (FRS). Passed bills are presented to the Governor and approved before they may be enacted into law.

Net pension liability, deferred outflows/inflows of resources and pension expense related to the County defined benefit pension plan

At September 30, 2023, the County reported a liability of $272,681,015 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The County's proportion of the net pension liability was based on the County's long-term share of contributions to the FRS relative to the contributions of all participating governments. At June 30, 2023, the County's change in proportion was increased from its proportion measured as of June 30, 2022.

The following table presents the information on the County's proportionate share of the FRS and HIS:

	FRS	HIS	County Total
Proportionate Share of Net Pension Liability at June 30, 2023	$ 210,677,103	$ 62,003,912	$ 272,681,015
County's proportion at June 30, 2023	0.0052872	0.0039042	
County's proportion at June 30, 2022	0.0050152	0.0037675	
Change in proportion during current year	0.0002720	0.0001367	

For the fiscal year ended September 30, 2023, the County recognized pension expense of $36,657,548.

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		County Total
	Deferred Outflow	Deferred Inflow	Deferred Outflow	Deferred Inflow	Deferred Outflow (Deferred Inflow)
Differences between expected and actual experience	$ 19,780,762	$ -	$ 907,695	$ 145,532	$ 20,542,925
Changes in assumptions	13,733,681	-	1,630,064	5,372,848	9,990,897
Net difference between projected and actual earnings on pension plan investments	8,798,446	-	32,020	-	8,830,466
Changes in proportion and differences between County contributions and proportionate share of contributions	9,006,410	8,620,720	3,201,342	1,219,337	2,367,695
County contributions subsequent to the measurement date	8,128,872	-	867,383	-	8,996,255
	$ 59,448,171	$ 8,620,720	$ 6,638,504	$ 6,737,717	$ 50,728,238

The $8,996,255 reported as deferred outflows related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Reporting year Ending Sept 30,	FRS	HIS	County Total Deferred Outflow (Deferred Inflow)
2024	$ (5,819,271)	$ 168,890	$ (5,650,381)
2025	2,305,568	102,398	2,407,966
2026	(34,918,290)	170,369	(34,747,921)
2027	(3,316,947)	334,168	(2,982,779)
2028	(949,639)	177,012	(772,627)
Thereafter	-	13,758	13,758
TOTALS	$ (42,698,579)	$ 966,595	$ (41,731,984)

The total FRS pension liability as of the actuarial valuation date of July 1, 2023 was determined based on the discount rate using the following actuarial assumptions, applied to all periods included in the measurement. The total pension liability is calculated using the Individual Entry Age Normal cost allocation method, which differs from the Ultimate Entry Age Normal cost allocation method used in the funding valuation for the system.

FRS actuarial methods and assumptions are:

Valuation Date	7/1/2023
Measurement Date	6/30/2023
Actuarial cost allocation method	Individual Entry Age Normal
Amortization method	Level Percentage of Pay, Closed
Equivalent single amortization period	30 years
Asset valuation method	Fair value
Actuarial Assumptions:	
Discount rate	6.70%
Long-term expected rate of return, net of investment expense, including inflation	6.70%
Municipal bond rate	N/A
Inflation	2.40%
Salary increases including inflation	3.25%

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

HIS actuarial methods and assumptions are:

Valuation Date	7/1/2023
Measurement Date	6/30/2023
Actuarial Assumptions:	
Discount rate	3.65%
Long-term expected rate of return, net of investment expense, including inflation	N/A
Municipal bond rate	3.65%
Inflation	2.40%
Salary increases including inflation	3.25%

Mortality rates were based on the PBU-2010 base table, projected generationally with scale MP-2018.

The actuarial assumptions that determined the total pension liability as of June 30, 2023 were based on the results of an actuarial experience study for the period of July 1, 2013 – June 30, 2018.

The discount rate used for calculating the total FRS pension liability was 6.7%, The FRS plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total pension liability is equal to the long term expected rate of return. The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. The HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor.

The long term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption.

The target allocation and best estimates of arithmetic and geometric real rates of returns for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.1%
Fixed income	19.8%	4.5%	4.4%	3.4%
Global equity	54.0%	8.7%	7.1%	18.1%
Real estate	10.3%	7.6%	6.6%	14.8%
Private equity	11.1%	11.9%	8.8%	26.3%
Strategic investments	3.8%	6.3%	6.1%	7.7%
	100%			
Assumed Inflation - Mean			2.4%	1.4%

(1) As outlined in the Plan's investment policy

Sensitivity of the County's proportionate share of the pension liability to changes in the discount rate is calculated using the discount rate for the respective plans, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

FRS Net Pension Liability (Asset)		
1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
$ 359,879,391	$ 210,677,103	$ 85,851,537

HIS Net Pension Liability (Asset)		
1% Decrease 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
$ 70,736,787	$ 62,003,912	$ 54,764,946

Detailed information about the pension plan's fiduciary net position is available in the separately issued FRS financial report.

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Other post employment benefits are provided by the County in the form of life and health insurance for pre-Medicare eligible retirees at the same rate as active participants. In health insurance plans where a government's retirees and current members are insured together as a group, the premiums paid by the retirees may be lower than they would have been if the retirees were insured separately. This is called an *implicit rate subsidy*. Under this single-employer OPEB plan, benefit provisions are essentially the same for the Board of County Commissioners and all of the other Constitutional Officers, except for the Sheriff, who

maintains a separate health insurance contract and therefore has different costs associated with the premium payments on behalf of the Sheriff's members.
A stand-alone financial report is not prepared for the OPEB plan.

The County has the authority to establish and amend the OPEB funding policy, and is not required by law or other contractual agreement to provide funding for the implicit rate subsidy other than the pay-as-you-go amount necessary to provide current benefits for participants in its health insurance plan. Post-employment benefits are extended to retirees and continued at the discretion of the Employer, which reserves the right (subject to State Statutes and any collective bargaining agreements) to change or terminate benefits and to change premium contributions required from retirees in the future. There is no separate trust through which benefits for retirees are funded. No assets are currently accumulated or earmarked for this purpose. All approved benefits are paid from the Employer's general assets when due.

The County is required to recognize the net OPEB liability and the OPEB expense on its financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position.

The following table provides a summary of the number of participants covered by the benefit terms as of the September 30, 2022 measurement date:

Active plan members	2,057
Inactive plan members or beneficiaries currently receiving benefits	1,459
Inactive plan members entitled to but not yet receiving benefits	0
Total plan members	3,516

Total OPEB Liability and Changes in OPEB Liability

The County's total OPEB liability of $17,600,567 was determined by an actuarial valuation as of September 30, 2021, with a September 30, 2022 measurement date. These liabilities are used for the reporting date of September 30, 2023.

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The OPEB Plan operates on a pay-as-you-go basis.

The total OPEB liability for the September 30, 2023 reporting date was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date:	September 30, 2021
Measurement Date:	September 30, 2022
Roll Forward Procedures:	The Total OPEB Liability was rolled forward twelve months from the valuation date to the Measurement Date using standard actuarial techniques.
Methods and Assumptions:	
Actuarial cost method	Entry Age Normal
Inflation	2.25%
Discount Rate	4.40%
Salary Increases	Salary increase rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System; 3.4%-7.8%, including inflation.
Retirement Age	Retirement rates used in the July 1, 2021 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Mortality	Mortality tables used in the July 1, 2021 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.00% (17.1% for premiums to reflect actual increase) and gradually decreasing to an ultimate trend rate of 3.75%.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Administrative expenses are included in the per capita health costs.
Other information	There were no benefit changes during the year. The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2022: - Discount rate changed from 2.19% to 4.40%.

The discount rate Long-Term Municipal Bond Rate was based on the Fidelity General Obligation AA index rate as of September 30, 2022. This is the rate for Fixed Income Market Yield Curve for Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's 20-year Municipal GO AA Index.

Mortality rates were based on the July 1, 2023 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted PUB-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using scale MP-2018. These are based on the result of a statewide experience study covering the period 2013 through 2018.

There were no changes in benefit terms during the year.

Changes of assumptions and other inputs reflect a change in the discount rate from 2.19% in 2022 to 4.40% in 2023.

The following table shows the Changes the County's Total OPEB liability:

	FY23 Total OPEB Liability
Balance at 9/30/2022	$ 21,118,392
Changes for the Year:	
Service Cost	894,235
Interest on Total OPEB liability	468,993
Changes of benefit terms	-
Difference between expected & actual experience	-
Changes in assumptions & other inputs	(3,686,200)
Benefit payments	(1,194,853)
Net changes	(3,517,825)
Balance at 9/30/2023	**$ 17,600,567**

The County recognized OPEB expense of $1,032,499 during the fiscal year. GASB Statement No. 75 states the employer contributions made made after the measurement date of the net pension/OPEB liability/collective net pension/OPEB liability but before the end of the employer's or governmental nonemployer contributing entity's reporting period will be recognized as a reduction of the net pension/OPEB liability or collective net pension/OPEB liability in the subsequent fiscal period rather than in the current fiscal period.

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. At the beginning of the current measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 8.1 years, with 7.8 years for Sheriff Employees.

The following table shows the County's total OPEB expense:

	Total
Service cost	$ 894,235
Interest	468,993
Recognition of Outflow/(Inflow) of Resources due to Liabilities	(717,232)
Total OPEB Expense	**645,996**

Sensitivity of the total OPEB liability to changes in the discount rate is calculated using the discount rate for the plan. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower, or 1 percentage point higher than the current discount rate:

	1% decrease 3.40%	Current Discount Rate 4.40%	1% Increase 5.40%
Total OPEB liability	$ 19,139,537	$ 17,600,567	$ 16,240,828

Sensitivity of the total OPEB liability to changes in the healthcare cost rates is calculated using the assumed trend rates. The following represents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower, or 1 percentage point higher than the current healthcare cost trend rates.

	1% decrease (5.00% decreasing to 2.75%)	Current Healthcare Cost Trend Rate (6.00% decreasing to 3.75%)	1% Increase (7.00% decreasing to 4.75%)
Total OPEB liability	$ 16,404,311	$ 17,600,567	$ 19,015,550

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow	Deferred Inflow	County Total Deferred Outflow (Deferred Inflow)
Differences between expected and actual experience	$ 268,081	$ 1,142,248	$ (874,167)
Changes in assumptions and other inputs	2,059,835	4,130,289	(2,070,454)
Estimated benefits paid after the measurement date	1,211,437	-	1,211,437
	$ 3,539,353	$ 5,272,537	$ (1,733,184)

Amounts reported as deferred outflows related to OPEB resulting from the County's benefits paid after the measurement date will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting year Ending Sept 30,	County Total Deferred Outflow (Deferred Inflow)
2024	(693,984)
2025	(622,881)
2026	(494,496)
2027	(211,928)
2028	(231,549)
Thereafter	(707,783)
TOTALS	$ (2,962,621)

NOTE 10 – NET POSITION RESTRICTED FOR OTHER PURPOSES

Net position restricted for other purposes in the governmental-wide statement of net position at September 30, 2023 are as follows:

Court-Related	$ 4,229,715
Culture & Recreation	5,410,111
Health	122,158
Resource Conservation	1,827,601
Records Modernization	5,401,749
Fire & Rescue	4,009,644
	$ 21,000,978

NOTE 11 – TAX ABATEMENTS

Escambia County enters into property tax abatement agreements with local businesses under Section 196.1995, Florida Statutes, and Chapter 90, Article IV, Division 2, Sections 90-146 through 90-153, Escambia County Code of Ordinances. Escambia County is authorized to grant economic development ad valorem tax exemptions (EDATE) for new and expanding business established in the County meeting certain statutory requirements.

The County may grant an ad valorem tax exemption to eligible new businesses, or improvements to real property which additions are made to facilitate the expansion of an existing business for up to 100% of the assessed value of all improvements to real property made by or for the use of the new or expanded business and tangible personal property of such business for up to 10 years. There are no provisions for recapturing the abated taxes.

For fiscal year ended September 30, 2023, Escambia County abated property taxes totaling $3,246,457 under this program including the following tax abatement agreements that each exceeded $100,000 of the total amount abated:

- A 100% property tax abatement to a provider of financial services for business expansion, which Includes construction of office buildings, multi-level parking deck and central energy plant. The abatement amounted to $2,863,504.
- A 100% property tax abatement to a new business located in an area designated enterprise zone. The abatement amounted to $382,953.

NOTE 12 – COMMITMENTS AND CONTINGENCY

A. Litigation

The County is contingently liable with respects to lawsuits and other claims incidental to the ordinary course of operations. Claims covered by the risk management self-insurance program are reviewed and losses are accrued as required in the judgment of management. The County is a defendant in various lawsuits. Claims pending, which are reasonably possible for an unfavorable outcome, will be budgeted and appropriated from the General Fund reserves. In the opinion of management, based on the advice of legal counsel, the ultimate disposition of lawsuits and claims will not have a material adverse effect on the financial positon of the county.
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B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. If expenditures are disallowed as a result of these audits, the claim for reimbursement to the grantor agency would become a liability of the County. In the opinion of management, any such adjustments would not be significant, and therefore do not have a material adverse effect on the financial position of the County.

C. Deficit Fund Equity

At September 30, 2023, the Disaster Recovery Fund, a major fund, has a deficit fund balance of $6,386,044. The deficit is due to expenditures related to damages from Hurricane Sally that have not been reimbursed by FEMA. The MSBU Assessment Program Special Revenue Fund, a non-major fund, has a deficit fund balance of $3,052,645. The deficit is due to expenditures related to MSBU improvements. A portion of this deficit is funded by advances from the LOST Fund and will be repaid in the future from MSBU assessments.

NOTE 13 – CHANGE IN ACCOUNTING PRINCIPLE

In 2023, the County implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 enhances the relevance and consistency of information of the government's other financing activities. It establishes requirements for contracts that convey control of the right to use another party's combination of information technology software and underlying tangible capital assets. The government user is required to recognize a right-to-use subscription asset and a corresponding subscription liability. These changes were incorporated in the County's 2023 financial statements but had no effect on the beginning net position of the General Fund since the subscription asset is equal the amount of the subscription payable.

NOTE 14 – PRIOR PERIOD ADJUSMENT

For the year ended September 30, 2023, the County restated due to the Sheriff restating the beginning fund balance for the Internal Service Fund to correct approximately $1.9 million which was not previously recorded.

NOTE 15 – UNEARNED REVENUE

At the end of the current fiscal year, approximately $53 million of unearned revenue was related to advanced funding from the American Rescue Plan Act. The American Rescue Plan does not require the County to hold unspent funds in a separate bank account. The unspent money is not earned so it is not a component of net position at the fund or government wide level. Since the terms of the grants require the funds to be expended within a set number of years and unspent funds are not considered restricted assets of the

government unit, the County does not consider presentation of the unspent monies as restricted assets necessary as of September 30, 2023.

NOTE 16 – SUBSEQUENT EVENTS

On March 3, 2023, Escambia County entered into an agreement with Escambia River Electric Cooperative, Inc. (EREC) for the Escambia County Phase 1 North End Broadband Project. The project infrastructure cost to the County of $6.3M is budgeted to be paid from the American Rescue Plan Act (ARPA), State and Local Fiscal Recovery Funds. At the County fiscal year-end, project completion was 6%. Subsequent to fiscal year-end, EREC has confirmed the completion for the project as of February 1, 2024 to be 99% complete.


ESCAMBIA COUNTY
FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

Other Post Employment Benefits:

- Schedule of changes in the County's total OPEB liability and related ratios

Retirement System Benefits:

- Schedule of the County's proportionate share of the net pension liability
- Schedule of the County's contributions

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Last 10 Fiscal Years*

Total OPEB liability	**2023**	**2022**	**2021**
Service cost	$ 894,235	$ 820,872	$ 769,681
Interest	468,993	467,598	518,387
Difference between expected & actual experience	-	(723,345)	-
Changes in assumptions & other inputs	(3,686,200)	2,524,873	290,584
Benefit payments	(1,194,853)	(1,106,313)	(1,049,397)
Net change in total OPEB liability	**(3,517,825)**	**1,983,685**	**529,255**
Total OPEB liability - Beginning	21,118,392	19,134,707	18,605,452
Total OPEB liability - Ending	**$ 17,600,567**	**$ 21,118,392**	**$ 19,134,707**
Covered-Employee payroll	$ 148,390,189	$ 135,630,382	$ 131,230,852
Total OPEB liability as a percentage of covered-Employee Payroll	11.86%	15.57%	14.58%

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*This Schedule is presented to illustrate the requirement to show information for 10 years. However until a full 10-year trend is compiled, governments should present information for those years which information is available. There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for OPEB.

2020	2019	2018
$ 935,763	$ 953,064	$ 984,332
792,241	725,595	647,293
(743,090)	-	-
(1,558,334)	(600,829)	(743,489)
(1,141,018)	(1,072,304)	(939,695)
(1,714,438)	**5,526**	**(51,559)**
20,319,890	20,314,364	20,365,923
$ 18,605,452	**$ 20,319,890**	**$ 20,314,364**
$ 129,546,501	$ 125,844,115	$ 116,565,931
14.36%	16.15%	17.43%

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 Fiscal Years*

Florida Retirement System (FRS)	2023	2022	2021
County's proportion of the net pension liability (asset)	0.52871728%	0.50151835%	0.49859737%
County's proportion of the net pension liability (asset)	$ 210,677,102	$ 186,605,129	$ 37,663,367
County's covered payroll	$ 112,560,782	$ 104,262,168	$ 99,142,743
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	187.17%	182.87%	38.53%
FRS plan fiduciary net position as a percentage of the total pension liability	94.97%	96.20%	96.40%

Health Insurance Subsidy (HIS)	2023	2022	2021
County's proportion of the net pension liability (asset)	0.390420059%	0.376746150%	0.369123350%
County's proportion of the net pension liability (asset)	$ 62,003,912	$ 39,903,435	$ 45,278,528
County's covered payroll	$ 124,804,838	$ 135,671,732	$ 129,638,946
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	49.68%	29.06%	34.93%
FRS plan fiduciary net position as a percentage of the total pension liability	3.65%	3.54%	3.56%

* The amounts presented for each fiscal year were determined as of June 30.

Continued on next page

2020	2019	2018	2017	2016	2015	2014
0.53815134%	0.54913427%	0.53661345%	0.55334444%	0.539069213%	0.491069200%	0.478135639%
$ 233,242,720	$ 189,114,199	$ 161,630,752	$ 163,675,571	$ 136,115,399	$ 63,428,173	$ 29,173,305
$ 96,531,697	$ 96,494,359	$ 91,955,109	$ 90,995,678	$ 86,066,707	$ 82,216,864	$ 83,923,116
241.62%	195.98%	175.77%	179.87%	158.15%	77.15%	34.76%
78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

2020	2019	2018	2017	2016	2015	2014
0.364231506%	0.374098816%	0.368148238%	0.368148238%	0.360521192%	0.352411204%	0.341734437%
$ 44,472,074	$ 41,857,914	$ 38,596,879	$ 39,364,108	$ 42,017,251	$ 35,940,399	$ 31,953,004
$ 126,114,789	$ 123,638,645	$ 118,692,154	$ 115,857,560	$ 111,319,337	$ 100,474,785	$ 96,394,207
35.26%	33.86%	32.52%	33.98%	37.74%	35.77%	33.15%
3.00%	2.15%	2.15%	1.64%	0.97%	0.50%	0.99%

ESCAMBIA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS

Last 10 Fiscal Years*

Florida Retirement System (FRS)	**2023**	**2022**	**2021**
Contractually required contribution	$ 25,434,702	$ 21,400,700	$ 18,994,406
Contributions in relation to the contractually required contribution	(25,434,702)	(21,400,700)	(18,994,406)
Contribution deficiency (excess)	$ -	$ -	$ -
County's covered payroll	$ 111,755,603	$ 111,560,026	$ 99,377,199
Contributions as a percentage of covered payroll	22.76%	19.43%	19.48%

Health Insurance Subsidy (HIS)	**2023**	**2022**	**2021**
Contractually required contribution	$ 2,568,252	$ 2,279,631	$ 2,169,710
Contributions in relation to the contractually required contribution	(2,568,252)	(2,279,631)	(2,169,710)
Contribution deficiency (excess)	$ -	$ -	$ -
County's covered payroll	$ 128,412,600	$ 137,327,169	$ 130,705,422
Contributions as a percentage of covered payroll	2.00%	1.66%	1.66%

* The amounts presented for each fiscal year were determined as of September 30.

Continued on next page

2020	2019	2018	2017	2016	2015	2014
$ 17,880,384	$ 17,027,125	$ 15,293,052	$ 14,404,918	$ 13,146,062	$ 11,972,684	$ 10,473,200
(17,880,384)	(17,027,125)	(15,293,052)	(14,404,918)	(13,146,062)	(11,972,684)	$ (10,473,200)
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 96,505,283	$ 96,839,713	$ 93,514,918	$ 89,221,118	$ 87,227,854	$ 87,179,508	$ 86,379,678
18.53%	17.58%	16.35%	16.15%	15.07%	13.73%	12.12%

2020	2019	2018	2017	2016	2015	2014
$ 2,098,896	$ 2,077,334	$ 1,977,604	$ 1,948,347	$ 1,847,901	$ 1,347,135	$ 1,170,667
(2,098,896)	(2,077,334)	(1,977,604)	(1,948,347)	(1,847,901)	(1,347,135)	$ (1,170,667)
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 126,439,518	$ 125,140,602	$ 119,132,771	$ 117,370,301	$ 103,777,681	$ 103,414,127	$ 97,555,583
1.66%	1.66%	1.66%	1.66%	1.78%	1.30%	1.20%

ESCAMBIA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The following changes in actuarial assumptions occurred in 2023:

PENSION RELATED NOTES TO SCHEDULE:

FRS: The Mortality assumption used is the PUB-2010 base table projected generationally with Scale MP-2018. The inflation rate assumption remained at 2.40%. Payroll growth, including inflation remained at 3.25%. The long-term expected rate of return remained at 6.7%.

HIS: The municipal rate used to determine total pension liability was increased from 3.54% to 3.65%.

OPEB RELATED NOTES TO SCHEDULE:

Changes of Benefit Terms. There were no benefit changes during the year.

Changes in Assumptions. Changes in assumptions and other inputs include the change in the discount rate from 2.19% to 4.40% as of September 30, 2023. The following are the discount rates used in each period:

2023	4.40%
2022	2.19%
2021	2.41%
2020	2.75%
2019	3.83%
2018	3.50%
2017	3.10%

Healthcare Cost Trend Rates. Based on the Getzen Model, with trending starting at 6.00% (17.1% for premiums to reflect actual increase) and gradually decreasing to an ultimate trend rate of 3.75%.

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OTHER SUPPLEMENTARY INFORMATION

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LOCAL OPTION SALES TAX FUND
For the Year Ended September 30, 2023

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES			
Taxes	$ 52,250,000	$ 68,080,001	$ 15,830,001
Intergovernmental Revenues	23,166,369	7,990,242	(15,176,127)
Charges for Services	190,000	225,009	35,009
Investment Gain (Loss)	-	5,959,790	5,959,790
Miscellaneous Revenues	384,076	394,667	10,591
Total Revenues	75,990,445	82,649,709	6,659,264
EXPENDITURES			
Current:			
General Government	7,295,218	9,711	7,285,507
Physical Environment	112,451	67,238	45,213
Transportation	1,751,018	1,645,363	105,655
Economic Environment	11,776,506	10,906,292	870,214
Human Services	842,430	131,745	710,685
Culture/Recreation	2,689,148	2,275,042	414,106
Capital Outlay	242,976,833	60,646,121	182,330,712
Total Expenditures	267,443,604	75,681,512	191,762,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,453,159)	6,968,197	198,421,356
OTHER FINANCING SOURCES (USES)			
Transfers In	3,467,424	3,467,424	-
Transfers (Out)	(749,697)	(5,943,647)	(5,193,950)
Total Other Financing Sources and (Uses)	2,717,727	(2,476,223)	(5,193,950)
Net Change in Fund Balance	(188,735,432)	4,491,974	193,227,406
Fund Balance - Beginning	188,735,432	173,701,137	(15,034,295)
Fund Balance - Ending	$ -	$ 178,193,111	$ 178,193,111


ESCAMBIA COUNTY
FLORIDA

GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is the government's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund includes the Board of County Commissioners, Clerk of Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector:

Board of County Commissioners
This fund is the primary operating fund of Escambia County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

Clerk of the Circuit Court and Comptroller
This fund reflects the activities of the Office of the Clerk of Circuit Court. Services provided are in accordance with provisions of the Florida Statutes related primarily to the county and circuit court systems, recording operations, and various other services.

Property Appraiser
This fund reflects the operations of the Office of the Property Appraiser who provides independent appraisals of tangible and personal property for all taxing authorities within the County.

Sheriff
This fund reflects the operations of the Office of the Sheriff. Services provided are for all the law enforcement activities within the County.

Supervisor of Elections
This fund reflects the operations of the Office of the Supervisor of Elections in the performance of its duties in accordance with Florida Statutes.

Tax Collector
This fund reflects the operations of the Office of the Tax Collector who collects and remits ad valorem taxes, licenses, and other revenues, to the related taxing authorities.

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
GENERAL FUND BY CATEGORY
September 30, 2023

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
ASSETS			
Cash and Cash Equivalents	$ 56,743,053	$ 5,354,950	$ 602,192
Investments	12,502,964	-	-
Accounts Receivable	1,220,581	681	-
Accrued Interest Receivable	1,776,844	-	-
Due from Other Funds	1,984,471	-	-
Advances Receivable from Other Funds	3,481,504	-	-
Due from Other Governments	4,350,123	62,984	-
Inventories	459,897	-	-
Other Assets	5,351,477	-	-
Total Assets	$ 87,870,914	$ 5,418,615	$ 602,192
LIABILITIES			
Accounts Payable	$ 4,453,896	$ 87,510	$ 7,952
Contracts Payable	-	633	-
Accrued Liabilities	4,858,658	157,016	144,588
Due to Other Funds	18,381	962,207	448,760
Due to Other Governments	79,245	4,013,863	892
Deposits	398,328	-	-
Unearned Revenue	62,452	-	-
Other Current Liabilities	-	93,226	-
Total Liabilities	9,870,960	5,314,455	602,192
DEFERRED INFLOWS OF RESOURCES			
Leases	5,132,241	-	-
Total Deferred Inflow of Resources	5,132,241	-	-
FUND BALANCES			
Nonspendable:			
Inventories	459,897	-	-
Assigned to:			
Subsequent Year's Budget	40,890,243	104,160	-
Unassigned	31,517,573	-	-
Total Fund Balances	72,867,713	104,160	-
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 87,870,914	$ 5,418,615	$ 602,192

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Funds
$ 2,176,398	$ -	$ 1,641,615	$ -	$ 66,518,208
	-	-	-	12,502,964
-	-	-	-	1,221,262
-	-	-	-	1,776,844
686,471	-	-	(1,984,471)	686,471
-	-	-	-	3,481,504
28,794	41,729	-	-	4,483,630
485,723	-	-	-	945,620
-	-	-	-	5,351,477
$ 3,377,386	$ 41,729	$ 1,641,615	$ (1,984,471)	$ 96,967,980
$ 331,679	$ 12,873	$ 282,645	$ -	$ 5,176,555
-	-	-	-	633
2,364,619	28,856	112,451	-	7,666,188
195,365	-	1,016,294	(1,984,471)	656,536
-	-	39,065	-	4,133,065
-	-	-	-	398,328
-	-	191,160	-	253,612
-	-	-	-	93,226
2,891,663	41,729	1,641,615	(1,984,471)	18,378,143
-	-	-	-	5,132,241
-	-	-	-	5,132,241
485,723	-	-	-	945,620
-	-	-	-	40,994,403
-	-	-	-	31,517,573
485,723	-	-	-	73,457,596
$ 3,377,386	$ 41,729	$ 1,641,615	$ (1,984,471)	$ 96,967,980

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND BY CATEGORY
For the Year Ended September 30, 2023

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
REVENUES			
Taxes	$ 164,667,730	$ -	$ -
Franchise Fees	14,380,809	-	-
Special Assessments	1,046,629	-	-
Intergovernmental Revenues	50,984,323	1,030,283	-
Charges for Services	3,316,297	6,627,348	15,891
Judgments and Fines	50,751	1,542,763	-
Investment Gain (Loss)	4,271,533	338,776	-
Miscellaneous Revenues	5,495,940	248,998	3,324
Total Revenues	244,214,012	9,788,168	19,215
EXPENDITURES			
Current:			
General Government	53,907,991	5,571,218	6,921,817
Public Safety	59,709,264	-	-
Physical Environment	2,061,880	-	-
Transportation	3,464,009	-	-
Human Services	4,894,812	-	-
Culture/Recreation	2,099,969	-	-
Court-Related	-	7,648,242	-
Debt Service:			
Principal Retirement	1,031,437	-	-
Interest and Fiscal Charges	89,461	-	-
Total Expenditures	127,258,823	13,219,460	6,921,817
Excess (Deficiency) of Revenues Over (Under) Expenditures	116,955,189	(3,431,292)	(6,902,602)
OTHER FINANCING SOURCES (USES)			
Transfers In	4,605,254	4,009,701	7,351,362
Transfers (Out)	(126,499,597)	(474,249)	(448,760)
Issuance of Leases/SBITAs	-	-	-
Total Other Financing Sources and (Uses)	(121,894,343)	3,535,452	6,902,602
Net Change in Fund Balances	(4,939,154)	104,160	-
Fund Balances - Beginning	77,806,867	-	-
Fund Balances - Ending	$ 72,867,713	$ 104,160	$ -

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Fund
$ -	$ -	$ -	$ -	$ 164,667,730
-	-	-	-	14,380,809
-	-	-	-	1,046,629
-	-	-	-	52,014,606
-	24,001	3,965,945	-	13,949,482
-	-	-	-	1,593,514
-	-	-	-	4,610,309
-	-	253,391	(3,697,227)	2,304,426
-	24,001	4,219,336	(3,697,227)	254,567,505
-	2,638,117	8,165,046	(3,697,227)	73,506,962
79,074,919	-	-	-	138,784,183
-	-	-	-	2,061,880
-	-	-	-	3,464,009
-	-	-	-	4,894,812
-	-	-	-	2,099,969
-	-	-	-	7,648,242
138,671	-	605,131	-	1,775,239
11,329	-	22,005	-	122,795
79,224,919	2,638,117	8,792,182	(3,697,227)	234,358,091
(79,224,919)	(2,614,116)	(4,572,846)	-	20,209,414
78,628,640	2,614,116	5,589,140	(100,159,777)	2,638,436
(27,515)	-	(1,016,294)	100,159,777	(28,306,638)
599,971	-	-	-	599,971
79,201,096	2,614,116	4,572,846	-	(25,068,231)
(23,823)	-	-	-	(4,858,817)
509,546	-	-	-	78,316,413
$ 485,723	$ -	$ -	$ -	$ 73,457,596

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended September 30, 2023

	Board Of County Commissioners		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	$ 167,027,422	$ 167,027,422	$ 164,667,730
Franchise Fees	13,347,690	13,347,690	14,380,809
Special Assessments	893,000	893,000	1,046,629
Intergovernmental Revenues	38,156,180	40,464,139	50,984,323
Charges for Services	2,690,940	2,861,834	3,316,297
Judgments and Fines	47,500	47,500	50,751
Investment Gain (Loss)	-	945,315	4,271,533
Miscellaneous Revenues	4,405,450	4,747,099	5,495,940
Total Revenues	226,568,182	230,333,999	244,214,012
EXPENDITURES			
Current:			
General Government	78,867,210	90,609,646	53,907,991
Public Safety	62,424,538	62,849,165	59,709,264
Physical Environment	2,216,351	3,752,097	2,061,880
Transportation	3,311,979	3,665,529	3,464,009
Human Services	4,638,475	16,137,469	4,894,812
Culture/Recreation	1,855,512	2,128,352	2,099,969
Court-Related	-	-	-
Debt Service:			
Principal Retirement	-	-	1,031,437
Interest and Fiscal Charges	-	-	89,461
Total Expenditures	153,314,065	179,142,258	127,258,823
Excess (Deficiency) of Revenues Over (Under) Expenditures	73,254,117	51,191,741	116,955,189
OTHER FINANCING SOURCES (USES)			
Transfers In	1,763,436	2,638,436	4,605,254
Transfers (Out)	(127,255,855)	(129,495,807)	(126,499,597)
Issuance of Leases/SBITAS	-	-	-
Total Other Financing Sources and (Uses)	(125,492,419)	(126,857,371)	(121,894,343)
Net Change in Fund Balances	(52,238,302)	(75,665,630)	(4,939,154)
Fund Balances - Beginning	52,238,302	75,665,630	77,806,867
Fund Balances - Ending	$ -	$ -	$ 72,867,713

Continued

Clerk of the Circuit Court and Comptroller			Property Appraiser		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
302,750	302,750	1,030,283	-	-	-
6,494,800	6,494,800	6,627,348	-	-	15,891
1,860,000	1,860,000	1,542,763	-	-	-
475,100	475,100	338,776	-	-	-
358,330	358,330	248,998	-	-	3,324
9,490,980	9,490,980	9,788,168	-	-	19,215
6,021,351	6,021,351	5,571,218	7,349,067	7,365,974	6,921,817
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,479,330	7,479,330	7,648,242	-	-	-
		-			
-	-	-	-	-	-
-	-	-	-	-	-
13,500,681	13,500,681	13,219,460	7,349,067	7,365,974	6,921,817
(4,009,701)	(4,009,701)	(3,431,292)	(7,349,067)	(7,365,974)	(6,902,602)
4,009,701	4,009,701	4,009,701	7,349,067	7,365,974	7,351,362
-	-	(474,249)	-	-	(448,760)
-	-	-	-	-	-
4,009,701	4,009,701	3,535,452	7,349,067	7,365,974	6,902,602
-	-	104,160	-	-	-
-	-	-	-	-	-
$ -	$ -	$ 104,160	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -Continued
GENERAL FUND
For the Year Ended September 30, 2023

	Sheriff		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	$ -	$ -	$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Gain (Loss)	-	-	-
Miscellaneous Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	77,470,567	78,628,640	79,074,919
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Debt Service:			
Principal Retirement		-	138,671
Interest and Fiscal Charges		-	11,329
Total Expenditures	77,470,567	78,628,640	79,224,919
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,470,567)	(78,628,640)	(79,224,919)
OTHER FINANCING SOURCES (USES)			
Transfers In	77,470,567	78,628,640	78,628,640
Transfers (Out)	-	-	(27,515)
Issuance of Leases/SBITAS	-	-	599,971
Total Other Financing Sources and (Uses)	77,470,567	78,628,640	79,201,096
Net Change in Fund Balances	-	-	(23,823)
Fund Balances - Beginning	-	-	509,546
Fund Balances - Ending	$ -	$ -	$ 485,723

Continued

Supervisor of Elections			Tax Collector		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24,001	4,044,385	4,044,385	3,965,945
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	97,000	97,000	253,391
-	-	24,001	4,141,385	4,141,385	4,219,336
3,374,634	3,374,634	2,638,117	9,715,644	9,715,644	8,165,046
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	605,131
-	-	-	-	-	22,005
3,374,634	3,374,634	2,638,117	9,715,644	9,715,644	8,792,182
(3,374,634)	(3,374,634)	(2,614,116)	(5,574,259)	(5,574,259)	(4,572,846)
3,374,634	3,374,634	2,614,116	-	-	5,589,140
-	-	-	-	-	(1,016,294)
-	-	-	-	-	-
3,374,634	3,374,634	2,614,116	-	-	4,572,846
-	-	-	(5,574,259)	(5,574,259)	-
-	-	-	5,574,259	5,574,259	-
$ -	$ -	$ -	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - Continued
GENERAL FUND
For the Year Ended September 30, 2023

	Eliminations		
	Original Budget	**Final Budget**	**Actual Amounts**
REVENUES			
Taxes	$ -	$ -	$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Gain (Loss)	-	-	-
Miscellaneous Revenues	(3,697,227)	(3,697,227)	(3,697,227)
Total Revenues	(3,697,227)	(3,697,227)	(3,697,227)
EXPENDITURES			
Current:			
General Government	(3,697,227)	(3,697,227)	(3,697,227)
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	(3,697,227)	(3,697,227)	(3,697,227)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	(92,203,969)	(100,159,777)	(100,159,777)
Transfers (Out)	92,203,969	100,159,777	100,159,777
Issuance of Leases/SBITAS	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balances - Beginning	-	-	-
Fund Balances - Ending	$ -	$ -	$ -

TOTAL			
Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
$ 167,027,422	$ 167,027,422	$ 164,667,730	$ (2,359,692)
13,347,690	13,347,690	14,380,809	1,033,119
893,000	893,000	1,046,629	153,629
38,458,930	40,766,889	52,014,606	11,247,717
13,230,125	13,401,019	13,949,482	548,463
1,907,500	1,907,500	1,593,514	(313,986)
475,100	1,420,415	4,610,309	3,189,894
1,163,553	1,505,202	2,304,426	799,224
236,503,320	240,269,137	254,567,505	14,298,368
101,630,679	113,390,022	73,506,962	39,883,060
139,895,105	141,477,805	138,784,183	2,693,622
2,216,351	3,752,097	2,061,880	1,690,217
3,311,979	3,665,529	3,464,009	201,520
4,638,475	16,137,469	4,894,812	11,242,657
1,855,512	2,128,352	2,099,969	28,383
7,479,330	7,479,330	7,648,242	(168,912)
-	-	1,775,239	(1,775,239)
-	-	122,795	(122,795)
261,027,431	288,030,604	234,358,091	53,672,513
(24,524,111)	(47,761,467)	20,209,414	67,970,881
1,763,436	(4,142,392)	2,638,436	6,780,828
(35,051,886)	(29,336,030)	(28,306,638)	1,029,392
-	-	599,971	599,971
(33,288,450)	(33,478,422)	(25,068,231)	8,410,191
(57,812,561)	(81,239,889)	(4,858,817)	76,381,072
57,812,561	81,239,889	78,316,413	(2,923,476)
$ -	$ -	$ 73,457,596	$ 73,457,596

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The County has the following Special Revenue Funds:

Escambia County Restricted Fund
Created to account for monies donated to the County for a specific purpose.

Economic Development Fund
Created pursuant to the Economic Development Incentive Program Ordinance to account for revenues associated with land sales at the various County commerce parks and other economic development related revenues. Expenditures will be used to promote economic development initiatives in Escambia County.

Code Enforcement Fund
Created to account for the enforcement of ordinances and statutes to enhance the quality of life for and protect citizens from environmentally unsafe conditions.

Mass Transit Fund
Created to account for the operations and maintenance of the Escambia County Area Transit System. The 1 to 5 Cents Local Option Fuel Tax (4 cents levied) is used to fund public transportation operations and maintenance pursuant to Sections 203 and 336, Florida Statutes. Funding is also by Federal Transit Administration operating grants, FTA apportioned Coronavirus Aid, Relief and Economic Security (CARES) act grants, user fees and reimbursements for non-transit activities. The Mass Transit Fund was a fund of the County until 2018, when Ordinance No. 2018-8 established the Escambia County Area Transit Authority. However, subsequent to the fiscal year ended 2019, the Board of County Commissioners adopted Ordinance 2019-28, repealing the ordinance establishing the Transit Authority.

M and A State Revenue Fund
Created to account for the cost of mosquito and other arthropod control. Financing is provided by State matching funds on a dollar for dollar basis.

Local Provider Plan Fund
Created to account for monies collected for Non-Ad Valorem special assessments on hospitals established by Ordinance 2021-20 and section 1(f). Article VIII of the Constitution of the State of Florida and Chapter 125 Florida Statutes. Funding raised by the County assessment will support through intergovernmental transfers (IGTs) will support additional funding for Medicaid payments to hospitals.

Tourist Promotion Fund
Created to account for revenues restricted for promotion, development and advertisement of Escambia County tourism. Financing is provided by a tourist development tax levied under Chapter 125.0104 Florida Statutes.

Other Grant Projects Fund
Created to account for financing provided from various State and Federal grants.

Detention/Jail Commissary Fund
Created to account for the cost of the inmate commissary and the inmate welfare fund; operated in the detention facility pursuant to Section 951.23, Florida Statutes. The fiscal management of the commissary is audited in conjunction with the audit of the County.

SPECIAL REVENUE FUNDS - Continued

Library Fund
Created to account for the revenue and expenditures associated with administrative and operational functions of the West Florida Library System. A countywide Library MSTU assessment is imposed for the purpose of funding library services.

Misdemeanor Probation Fund
Created to account for the cost of supervision of the misdemeanor program. Financing is provided by a fee charged to a person on parole pursuant to Section 945.31, Florida Statutes.

Article V Fund
Created to account for revenues and costs for court related fees, charges, costs, fines and other monetary penalties.

Development Review Fund
Created to account for fees generated by the review of all development plans within the County and support of the Development Review Committee, the Planning Board, the Board of Adjustments, the Rezoning Hearing Examiner and the Board of County Commissioners.

Perdido Key Beach Mouse Fund
Created to account for the Perdido Key Beach Mouse Special Assessment revenue established by Ordinance 2006-1 and 2006-2 and by interlocal agreement with the US Fish and Wildlife Service and the Florida Fish and Wildlife Commission. This revenue will be utilized for the mitigation process for impacts to the Perdido Key Beach Mouse habitat.

RESTORE Fund
Created in accordance with the Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act; Subtitle F of Public Law 112-141); to account for revenues and expenditures for programs, projects and activities that restore and protect the environment and economy of the Gulf Coast Region.

State Housing Initiative Partnership Fund (SHIP)
Created to account for the revenues and expenditures of the SHIP program, authorized pursuant to Section 420.907-420.9079, Florida Statutes. State revenue sharing proceeds received by the County for the SHIP program are used to create partnerships that produce and preserve affordable homeownership and multifamily housing.

Law Enforcement Trust Fund
Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Opioid Abatement Fund
Created to account for revenues and expenditures from The Opioid Abatement Funds, provided by the State of Florida. These funds will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatments.

SPECIAL REVENUE FUNDS - Continued

Escambia County Affordable Housing Fund
Created to account for funding to assist with delivery of affordable housing assistance and support for low income families in Escambia County and the City of Pensacola, primarily in conjunction with the Escambia Consortium Home Program. The fund also provides a source for payment of up-front costs while awaiting reimbursement from the HOME program letter of credit.

CDBG HUD Entitlement Fund
Created to account for Federal HUD Block Grant revenues and the expenditures. The HUD funded Community Block Grant program provides financial support primarily for low and moderate-income families in the County.

Handicapped Parking Fines Fund
Created to account for monies collected under Chapter 316, Florida Statutes, also known as the State Uniform Traffic Control, which authorizes counties to regulate the parking of vehicles and to enforce regulations relating to disabled persons parking.

Family Mediation Fund
Created to account for monies provided through a private grant and authorized under Chapters 44.102 and 44.108, Florida Statutes. These funds were used to assure each minor child frequent and continuing contact with both parents after separation or dissolved marriages and to encourage parents to share the rights and responsibilities of child rearing.

Fire Protection Fund
Created to account for monies assessed by the Board of County Commissioners to property owners in unincorporated areas of Escambia County to provide for fire protection.

Emergency 911 Operations Fund
Created in accordance with the provisions of the Florida Emergency Telephone Act (Sections 365.171 and 365.172, Florida Statutes) to account for the Enhanced 911 (E911) fees imposed and collected from local telephone exchange customers and subscribers of wireless telephone services. 911 service directs 911 calls to the appropriate public safety answering point and provides for automatic number and location identification. The E911 Board may adjust the allocation percentages or adjust the amount of the fee, or both, if necessary, to ensure full cost recovery or prevent over recovery of costs incurred in the provision of E911. Expenditures are restricted to the establishment and maintenance of an enhanced emergency telephone number 911 system or enhanced 911 service.

HUD-CDBG Housing Rehabilitation Loan Fund
Created to account for funding to provide assistance for low/moderate income families within the unincorporated county through the rehabilitation of several substandard homes.

HUD Home Fund
Created to account for the HUD Housing Assistance revenues and expenditures. This grant provides for the rehabilitation of severely substandard homes.

Community Redevelopment Agency Fund (CRA)
Established to account for the revenues and expenditures of the redevelopment areas established within the County. The CRA Fund is a blended component unit of Escambia County. Pursuant to Florida Statutes Section 163 Part III, the Community Redevelopment Act of 1969 authorized government to use tax increment financing as a means for community redevelopment.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

Bob Sikes Toll Facilities Fund
Established by County Ordinance No. 93-23 which authorizes the collection of bridge tolls for uses of the Bob Sikes Toll Bridge by passage seekers. The Board of County Commissioners establish toll rates for the Bob Sikes Bridge in order to pay for the proper maintenance, administration, debt service of the bridge, and other expenses for parks and recreation on Santa Rosa Island as approved by the Board of County Commissioners. In addition to cash tolls, annual permits (transponder sales) may be purchased for access to the Bridge.

Transportation Trust Fund
Created pursuant to the provisions of Section 129.02 Florida Statutes, to account for transportation related revenues and expenditures. The primary revenue source is fuel taxes which are the Seventh-cent/1 cent County, Ninth-cent, Local Option fuel tax, and Constitutional fuel tax. Fuel tax revenues are used to fund transportation expenditures allowable pursuant to Sections 206 and Section 366, Florida Statutes.

MSBU Assessment Program Fund
Created to account for monies collected for Municipal Service Benefit Units (MSBU) pursuant to County Ordinance No. 94-24 and Chapter 125, Florida Statutes

Master Drainage Basin Fund
Created to account for monies to provide drainage within specific districts.

Clerk Programs
This fund reflects the activities of the Office of the Clerk of the Circuit Court and Comptroller Trust Funds. Services provided are in accordance with provisions of the Florida Statutes Chapter 28.24 for records modernization.

Sheriff Programs
This fund reflects the activities of the Escambia County Sheriff's Office; primarily to account for the collection and expenditures of US Treasury and US Justice forfeiture sharing programs, and for revenues and disbursements of various Federal and State Grants.

Supervisor Programs
This fund reflects the activities of the Escambia Supervisor of Elections Office; primarily to account for the revenues and disbursements of various Federal and State Grants.

DEBT SERVICE FUND

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report resources of legally mandated and financial resources that are being accumulated for principal and interest maturing in the future. The County has the following Debt Service Fund:

Debt Service Fund
Created to account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital outlay. Capital Project funds exclude capital-related outflows financed by Proprietary Fund or for assets held in trust for individuals, private organizations, or other governments. The County has the following Capital Projects Funds:

Non-LOST Capital Projects Fund
Created to account for capital projects funded through grant dollars or any source other than local option sales tax.

Series 2017 Project Fund
Created pursuant to Resolution 2017-70 to account for the proceeds of the Sales Tax Revenue Bonds, Series 2017 which was issued June 22, 2017. This fund accounts for the expenditures associated with the acquisition, planning, design and construction of a new 1,500 rated bed correctional facility. The new correctional facility became operational in fiscal year 2021.

FTA Capital Projects Fund
Created to account for revenue received from the United States Department of Transportation and cost associated with federal transportation assistance. The Federal Transit Administration (FTA) provides capital assistance for mass transit projects including mass transit fixed route and ADA paratransit services for citizens through urban areas of Escambia County. FTA funding is provided by Grants, State matching funds, and Escambia County Area Transit matching funds.

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 99,827,783	$ 503,963	$ 3,253,527	$ 103,585,273
Investments	19,115,694	111,203	717,911	19,944,808
Accounts Receivable	3,179,341	-	-	3,179,341
Due from Other Funds	305,734	-	-	305,734
Due from Other Governments	11,522,438	-	154,184	11,676,622
Inventories	761,165	-	-	761,165
Assets Held for Investment	315,072	-	-	315,072
Total Assets	$ 135,027,227	$ 615,166	$ 4,125,622	$ 139,768,015
LIABILITIES				
Accounts Payable	$ 9,231,178	$ -	$ 3,563,034	$ 12,794,212
Contracts Payable	456,625	-	47,609	504,234
Accrued Liabilities	1,721,396	-	-	1,721,396
Due to Other Funds	137,628	-	-	137,628
Advances Payable to Other Funds	7,265,810	-	-	7,265,810
Due to Other Governments	352,019	-	-	352,019
Deposits	538,237	-	-	538,237
Unearned Revenue	676,221	-	-	676,221
Total Liabilities	20,379,114	-	3,610,643	23,989,757
FUND BALANCES (deficits)				
Nonspendable				
Inventories	761,165	-	-	761,165
Restricted for				
Court Related Functions	4,229,715	-	-	4,229,715
Community Services	297,159	-	-	297,159
Debt Service	-	615,166	-	615,166
Economic & Community Development	498,012	-	-	498,012
Fire & Rescue	4,009,644	-	-	4,009,644
Health Services	122,158	-	-	122,158
Inmate Welfare	15,201,479	-	-	15,201,479
Jail Facility	-	-	156,184	156,184
Law Enforcement	351,781	-	-	351,781
Library	5,410,111	-	-	5,410,111
Mass Transit System	3,541,841	-	347,122	3,888,963
Parks & Recreation	-	-	11,673	11,673
Public Safety	4,234,820	-	-	4,234,820
Public Records Modernization	5,401,749	-	-	5,401,749
Resource Conservation	1,827,601	-	-	1,827,601
Housing Assistance	14,168,101	-	-	14,168,101
Tourism	27,068,273	-	-	27,068,273
Transportation & Drainage Improvements	10,736,389	-	-	10,736,389
Committed to:				
Community Services	3,186,298	-	-	3,186,298
Infrastructure Maintenance	6,593,019	-	-	6,593,019
Public Safety	3,316,299	-	-	3,316,299
Transportation Maintenance	6,745,144	-	-	6,745,144
Assigned to:				
Unassigned:	(3,052,645)	-	-	(3,052,645)
Total Fund Balances	114,648,113	615,166	514,979	115,778,258
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 135,027,227	$ 615,166	$ 4,125,622	$ 139,768,015

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$ 50,792,123	$ -	$ -	$ 50,792,123
Permits and Fees	774,569	-	-	774,569
Franchise Fees	2,293,858	-	-	2,293,858
Special Assessments	47,042,872	-	-	47,042,872
Intergovernmental Revenues	40,397,078	-	1,801,319	42,198,397
Charges for Services	12,380,613	-	-	12,380,613
Judgments and Fines	1,442,892	-	-	1,442,892
Investment Gain (Loss)	4,777,750	228,936	160,808	5,167,494
Miscellaneous Revenues	7,218,857	-	15,035	7,233,892
Total Revenues	167,120,612	228,936	1,977,162	169,326,710
EXPENDITURES				
Current:				
General Government	31,893,960	-	-	31,893,960
Public Safety	45,212,618	-	-	45,212,618
Physical Environment	9,684,106	-	-	9,684,106
Transportation	38,508,946	-	188,482	38,697,428
Economic Environment	22,606,363	-	-	22,606,363
Human Services	92,409	-	-	92,409
Culture/Recreation	9,609,798	-	-	9,609,798
Court-Related	6,536,786	-	-	6,536,786
Debt Service:				
Principal Retirement	428,319	6,005,000	-	6,433,319
Interest and Fiscal Charges	142,344	5,820,174	-	5,962,518
Capital Outlay	-	-	1,713,625	1,713,625
Total Expenditures	164,715,649	11,825,174	1,902,107	178,442,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,404,963	(11,596,238)	75,055	(9,116,220)
OTHER FINANCING SOURCES (USES)				
Transfers In	24,852,990	11,825,295	-	36,678,285
Transfers (Out)	(5,240,602)	-	(3,467,424)	(8,708,026)
Issuance of Leases	829,359	-	-	829,359
Total Other Financing Sources and (Uses)	20,441,747	11,825,295	(3,467,424)	28,799,618
Net Change in Fund Balances	22,846,710	229,057	(3,392,369)	19,683,398
Fund Balances - Beginning	91,801,403	386,109	3,907,348	96,094,860
Fund Balances - Ending	$ 114,648,113	$ 615,166	$ 514,979	$ 115,778,258


ESCAMBIA COUNTY
FLORIDA

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2023

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund	Local Provider Plan Fund
ASSETS						
Cash and Cash Equivalents	$ 2,591,744	$ 407,987	$ 2,485,049	$ 2,491,971	$ 100,294	$ 6,402,759
Investments	571,884	90,025	548,341	549,361	22,130	1,412,808
Accounts Receivable	5,660	-	217,107	193,103	-	-
Due from Other Funds	18,283	-	154,395	-	-	-
Due from Other Governments	60,000	-	1,471	1,007,687	-	-
Inventories	1,047	-	-	272,763	-	-
Assets Held for Investment	-	-	-	-	-	-
Total Assets	$ 3,248,618	$ 498,012	$ 3,406,363	$ 4,514,885	$ 122,424	$ 7,815,567
LIABILITIES						
Accounts Payable	$ 41,889	$ -	$ 52,881	$ 502,026	$ 266	$ -
Contracts Payable	-	-	-	-	-	-
Accrued Liabilities	4,424	-	37,128	197,266	-	-
Due to Other Funds	-	-	-	-	-	-
Advances Payable to Other Funds	-	-	-	-	-	-
Due to Other Governments	13,285	-	55	989	-	-
Deposits	1,675	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	61,273	-	90,064	700,281	266	-
FUND BALANCES						
Nonspendable:						
Inventories	1,047	-	-	272,763	-	-
Restricted for:						
Court Related Functions	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
Economic & Community Development	-	498,012	-	-	-	-
Fire & Rescue	-	-	-	-	-	-
Health Services	-	-	-	-	122,158	-
Inmate Welfare	-	-	-	-	-	7,815,567
Law Enforcement	-	-	-	-	-	-
Library	-	-	-	-	-	-
Mass Transit System	-	-	-	3,541,841	-	-
Public Safety	-	-	-	-	-	-
Public Records Modernization	-	-	-	-	-	-
Resource Conservation	-	-	-	-	-	-
Housing Assistance	-	-	-	-	-	-
Tourism	-	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-	-
Committed to:						
Community Services	3,186,298	-	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-	-
Public Safety	-	-	3,316,299	-	-	-
Transportation Maintenance	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	3,187,345	498,012	3,316,299	3,814,604	122,158	7,815,567
Total Liabilities and Fund Balances	$ 3,248,618	$ 498,012	$ 3,406,363	$ 4,514,885	$ 122,424	$ 7,815,567

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
$ 23,991,463	$ 145,920	$ 6,028,512	$ 4,648,676	$ 855,981	$ 3,826,235	$ 1,643,957
5,311,413	32,198	1,330,228	1,025,315	188,878	844,282	362,749
-	-	274,511	740	-	-	-
135	4,055	-	-	-	123,706	-
-	2,238,269	-	14,226	-	9,700	-
-	-	243,059	-	-	-	-
-	-	-	-	-	-	-
$ 29,303,011	$ 2,420,442	$ 7,876,310	$ 5,688,957	$ 1,044,859	$ 4,803,923	$ 2,006,706
$ 2,225,564	$ 181,041	$ 215,927	$ 159,245	$ 22,596	$ 180,966	$ 14,994
-	8,594	-	-	-	15,641	-
9,174	5,276	22,817	119,422	38,268	31,420	21,979
-	8,031	-	-	-	106,516	-
-	-	-	-	-	-	-
-	6,466	8,595	179	213	282,066	-
-	-	-	-	1,738	494,824	-
-	418,223	-	-	-	-	-
2,234,738	627,631	247,339	278,846	62,815	1,111,433	36,973
-	-	243,059	-	-	-	-
-	438,105	-	-	-	3,692,490	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,385,912	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,410,111	-	-	-
-	-	-	-	-	-	-
-	1,283,043	-	-	982,044	-	1,969,733
-	-	-	-	-	-	-
-	70,450	-	-	-	-	-
-	-	-	-	-	-	-
27,068,273	-	-	-	-	-	-
-	1,213	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,068,273	1,792,811	7,628,971	5,410,111	982,044	3,692,490	1,969,733
$ 29,303,011	$ 2,420,442	$ 7,876,310	$ 5,688,957	$ 1,044,859	$ 4,803,923	$ 2,006,706

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2023

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund	Opioid Abatement Fund
ASSETS					
Cash and Cash Equivalents	$ 1,366,017	$ 368,316	$ 7,774,025	$ 302,031	$ 1,757,355
Investments	301,420	81,271	-	66,645	376,233
Accounts Receivable	-	-	8,900	-	78,345
Due from Other Funds	-	-	-	3,177	-
Due from Other Governments	-	6,286,915	-	-	-
Inventories	-	-	-	-	-
Assets Held for Investment	-	-	-	-	-
Total Assets	$ 1,667,437	$ 6,736,502	$ 7,782,925	$ 371,853	$ 2,211,933
LIABILITIES					
Accounts Payable	$ 672	$ 3,980,665	$ 98,524	$ -	$ -
Contracts Payable	-	344,152	-	-	-
Accrued Liabilities	4,675	16,624	4,169	-	15,105
Due to Other Funds	-	-		20,072	-
Advances Payable to Other Funds	-	2,300,000	-	-	-
Due to Other Governments	-	-	-	-	-
Deposits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	5,347	6,641,441	102,693	20,072	15,105
FUND BALANCES					
Nonspendable:					
Inventories	-	-	-	-	-
Restricted for:					
Court Related Functions	-	-	-	-	-
Community Services	-	-	-	-	-
Economic & Community Development	-	-	-	-	-
Fire & Rescue	-	-	-	-	-
Health Services	-	-	-	-	-
Inmate Welfare	-	-	-	-	-
Law Enforcement	-	-	-	351,781	-
Library	-	-	-	-	-
Mass Transit System	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Records Modernization	-	-	-	-	-
Resource Conservation	1,662,090	95,061	-	-	-
Housing Assistance	-	-	7,680,232	-	2,196,828
Tourism	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-
Committed to:					
Community Services	-	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation Maintenance	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	1,662,090	95,061	7,680,232	351,781	2,196,828
Total Liabilities and Fund Balances	$ 1,667,437	$ 6,736,502	$ 7,782,925	$ 371,853	$ 2,211,933

Continued

Escambia County Affordable Housing Fund	CDBG - HUD Entitlement Fund	Handicapped Parking Fines Fund	Family Mediation Fund	Fire Protection Fund	Emergency 911 Operations Fund
$ 1,936,042	$ 828,064	$ 242,460	$ 81,489	$ 2,621,197	$ 965,234
427,200	182,717	53,501	17,981	578,384	212,985
-	-	-	-	202,629	-
-	-	1,198	-	785	-
300	17,391	-	-	53,578	388,059
-	-	-	-	13,888	-
-	-	-	-	-	-
$ 2,363,542	$ 1,028,172	$ 297,159	$ 99,470	$ 3,470,461	$ 1,566,278
$ 9,329	$ 224,709	$ -	$ 350	$ 422,379	$ 178
-	67,766	-	-	-	-
-	6,006	-	-	585,170	-
-	-	-	-	3,009	-
-	-	-	-	-	-
311	-	-	-	2,179	292
-	-	-	-	-	-
-	163,883	-	-	-	-
9,640	462,364	-	350	1,012,737	470
-	-	-	-	13,888	-
-	-	-	99,120	-	-
-	-	297,159	-	-	-
-	-	-	-	-	-
-	-	-	-	2,443,836	1,565,808
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,353,902	565,808	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,353,902	565,808	297,159	99,120	2,457,724	1,565,808
$ 2,363,542	$ 1,028,172	$ 297,159	$ 99,470	$ 3,470,461	$ 1,566,278

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2023

	HUD-CDBG Housing Rehabilitation Loan Fund	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund
ASSETS				
Cash and Cash Equivalents	$ 21,157	$ 1,113,362	$ 7,822,522	$ 5,308,353
Investments	4,668	245,670	1,726,088	1,171,321
Accounts Receivable	-	-	-	122,432
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Assets Held for Investment	-	-	-	-
Total Assets	$ 25,825	$ 1,359,032	$ 9,548,610	$ 6,602,106
LIABILITIES				
Accounts Payable	$ -	$ 12,500	$ 178,464	$ 5,524
Contracts Payable	-	-	20,472	-
Accrued Liabilities	-	1,026	13,165	3,513
Due to Other Funds	-	-	-	-
Advances Payable to Other Funds	-	-	-	-
Due to Other Governments	-	-	48	50
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	-	13,526	212,149	9,087
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Restricted for:				
Court Related Functions	-	-	-	-
Community Services	-	-	-	-
Economic & Community Development	-	-	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Law Enforcement	-	-	-	-
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
Public Records Modernization	-	-	-	-
Resource Conservation	-	-	-	-
Housing Assistance	25,825	1,345,506	-	-
Tourism	-	-	-	-
Transportation & Drainage Improvements	-	-	9,336,461	-
Committed to:				
Community Services	-	-	-	-
Infrastructure Maintenance	-	-	-	6,593,019
Public Safety	-	-	-	-
Transportation Maintenance	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	25,825	1,345,506	9,336,461	6,593,019
Total Liabilities and Fund Balances	$ 25,825	$ 1,359,032	$ 9,548,610	$ 6,602,106

Continued

Transportation Trust Fund	MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
$ 3,661,185	$ 1,412,792	$ 1,180,159	$ 5,351,360	$ 94,115	$ -	$ 99,827,783
807,848	311,741	260,409	-	-	-	19,115,694
2,075,914	-	-	-	-	-	3,179,341
-	-		-	-	-	305,734
1,328,181	998	-	86,869	28,794	-	11,522,438
230,408	-	-	-	-	-	761,165
-	315,072	-	-	-	-	315,072
$ 8,103,536	$ 2,040,603	$ 1,440,568	$ 5,438,229	$ 122,909	$ -	$ 135,027,227
$ 553,944	$ 87,438	$ 41,853	$ 17,254	$ -	$ -	9,231,178
-	-	-	-	-	-	456,625
565,543	-	-	19,226	-	-	1,721,396
-		-	-	-	-	137,628
-	4,965,810	-	-	-	-	7,265,810
8,497	-	-	-	28,794	-	352,019
-	40,000	-	-	-	-	538,237
-	-	-	-	94,115	-	676,221
1,127,984	5,093,248	41,853	36,480	122,909	-	20,379,114
230,408	-	-	-	-	-	761,165
-	-	-	-	-	-	4,229,715
-	-	-	-	-	-	297,159
-	-	-	-	-	-	498,012
-	-	-	-	-	-	4,009,644
-	-	-	-	-	-	122,158
-	-	-	-	-	-	15,201,479
-	-	-	-	-	-	351,781
-	-	-	-	-	-	5,410,111
-	-	-	-	-	-	3,541,841
-	-	-	-	-	-	4,234,820
-	-	-	5,401,749	-	-	5,401,749
-	-	-	-	-	-	1,827,601
-	-	-	-	-	-	14,168,101
-	-	-	-	-	-	27,068,273
-	-	1,398,715	-	-	-	10,736,389
-	-	-	-	-	-	3,186,298
-	-	-	-	-	-	6,593,019
-	-	-	-	-	-	3,316,299
6,745,144	-	-	-	-	-	6,745,144
-	(3,052,645)	-	-	-	-	(3,052,645)
6,975,552	(3,052,645)	1,398,715	5,401,749	-	-	114,648,113
$ 8,103,536	$ 2,040,603	$ 1,440,568	$ 5,438,229	$ 122,909	$ -	$ 135,027,227

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund	Local Provider Plan Fund
REVENUES						
Taxes	$ -	$ -	$ -	$ 5,220,106	$ -	$ -
Permits and Fees	-	-	-	-	-	-
Franchise Fees	-	-	2,293,858	-	-	-
Special Assessments	-	-	-	-	-	27,086,411
Intergovernmental Revenues	134,000	-	-	7,551,559	38,893	-
Charges for Services	767,304	-	-	1,180,856	-	-
Judgments and Fines	-	-	960,105	-	-	-
Investment Gain (Loss)	123,947	21,052	122,630	102,327	4,191	601,060
Miscellaneous Revenues	84,901	-	1,331	65,707	-	-
Total Revenues	1,110,152	21,052	3,377,924	14,120,555	43,084	27,687,471
EXPENDITURES						
Current:						
General Government	21,570	-	-	-	-	25,977,248
Public Safety	188,223	-	2,502,129	-	-	-
Physical Environment	222,276	-	-	-	-	-
Transportation	-	-	-	14,452,985	-	-
Economic Environment	-	7,050	-	-	-	-
Human Services	72,614	-	-	-	12,082	-
Culture/Recreation	109,764	-	-	-	-	-
Court-Related	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	614,447	7,050	2,502,129	14,452,985	12,082	25,977,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	495,705	14,002	875,795	(332,430)	31,002	1,710,223
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers (Out)	-	-	(500,000)	-	-	-
Issuance of Leases/SBITAS	-	-	-	-	-	
Total Other Financing Sources and (Uses)	-	-	(500,000)	-	-	-
Net Change in Fund Balances	495,705	14,002	375,795	(332,430)	31,002	1,710,223
Fund Balances - Beginning	2,691,640	484,010	2,940,504	4,147,034	91,156	6,105,344
Fund Balances - Ending	$ 3,187,345	$ 498,012	$ 3,316,299	$ 3,814,604	$ 122,158	$ 7,815,567

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
$ 21,582,470	$ -	$ -	$ 8,459,979	$ -	$ -	$ -
-	252,164	-	-	-	-	369,131
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,989,377	-	105,300	-	1,224,287	-
-	11,793	2,455,033	29,307	814,091	2,097,138	701,904
-	2,619	-	36,233	10,700	-	-
951,215	49,321	305,983	263,541	41,136	215,643	82,258
177,322	116,582	1,580	153,957	18,119	46,250	31,045
22,711,007	6,421,856	2,762,596	9,048,317	884,046	3,583,318	1,184,338
-	-	-	-	-	-	809,392
-	1,396,931	2,130,176	-	1,439,245	144,306	-
331,753	651,891	-	-	-	-	-
-	-	-	-	-	-	-
14,410,502	3,940,631	-	-	-	-	-
-	-	-	-	-	-	-
-	90,265	-	6,764,451	-	-	-
-	3,296	-	-	-	4,938,176	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,742,255	6,083,014	2,130,176	6,764,451	1,439,245	5,082,482	809,392
7,968,752	338,842	632,420	2,283,866	(555,199)	(1,499,164)	374,946
-	-	-	-	910,976	2,017,175	-
(1,500,000)	-	-	-	-	(570,000)	(375,000)
-	-	-	-	-	-	-
(1,500,000)	-	-	-	910,976	1,447,175	(375,000)
6,468,752	338,842	632,420	2,283,866	355,777	(51,989)	(54)
20,599,521	1,453,969	6,996,551	3,126,245	626,267	3,744,479	1,969,787
$ 27,068,273	$ 1,792,811	$ 7,628,971	$ 5,410,111	$ 982,044	$ 3,692,490	$ 1,969,733

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund	Opioid Abatement Fund
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Permits and Fees	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Special Assessments	242,814	-	-	-	-
Intergovernmental Revenues	-	10,837,777	2,586,213	-	78,345
Charges for Services	-	-	-	-	-
Judgments and Fines	-	-	-	433,235	-
Investment Gain (Loss)	68,352	13,385	177,946	11,318	48,418
Miscellaneous Revenues	1,000	-	544,429	-	2,489,264
Total Revenues	312,166	10,851,162	3,308,588	444,553	2,616,027
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	354,250	419,199
Physical Environment	132,866	8,345,320	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	2,030,490	-	-
Human Services	-	-	-	-	-
Culture/Recreation	-	2,645,318	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	132,866	10,990,638	2,030,490	354,250	419,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	179,300	(139,476)	1,278,098	90,303	2,196,828
OTHER FINANCING SOURCES (USES)					
Transfers In	-	25,000	-	-	-
Transfers (Out)	-	-	-	-	-
Issuance of Leases/SBITAS	-	-	-	-	-
Total Other Financing Sources and (Uses)	-	25,000	-	-	-
Net Change in Fund Balances	179,300	(114,476)	1,278,098	90,303	2,196,828
Fund Balances - Beginning	1,482,790	209,537	6,402,134	261,478	-
Fund Balances - Ending	$ 1,662,090	$ 95,061	$ 7,680,232	$ 351,781	$ 2,196,828

Continued

Escambia County Affordable Housing Fund	CDBG - HUD Entitlement Fund	Handicapped Parking Fines Fund	Family Mediation Fund	Fire Protection Fund	Emergency 911 Operations Fund	HUD-CDBG Housing Rehabilitation Loan Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	152,974	-	-
-	-	-	-	-	-	-
-	-	-	-	17,841,352	-	-
-	1,679,920	-	-	34,143	1,560,177	-
-	-	10,275	-	206,000	-	-
-	-	-	-	-	-	-
101,061	32,041	12,265	4,156	276,689	39,605	1,078
9,600	-	-	-	320,150	-	-
110,661	1,711,961	22,540	4,156	18,831,308	1,599,782	1,078
-	-	-	-	-	-	-
-	-	-	-	24,533,529	781,054	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
103,479	1,670,313	-	-	-	-	-
-	-	7,713	-	-	-	-
-	-	-	-	-	-	-
-	-	-	350	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
103,479	1,670,313	7,713	350	24,533,529	781,054	-
7,182	41,648	14,827	3,806	(5,702,221)	818,728	1,078
-	-	-	-	6,592,689	-	-
-	(17,000)	-	-	(286,380)	(658,222)	-
-	-	-	-	-	-	-
-	(17,000)	-	-	6,306,309	(658,222)	-
7,182	24,648	14,827	3,806	604,088	160,506	1,078
2,346,720	541,160	282,332	95,314	1,853,636	1,405,302	24,747
$ 2,353,902	$ 565,808	$ 297,159	$ 99,120	$ 2,457,724	$ 1,565,808	$ 25,825

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund	Transportation Trust Fund	MSBU Assessment Program Fund
REVENUES					
Taxes	$ -	$ 5,497,985	$ -	$ 10,031,583	$ -
Permits and Fees	-	-	-	300	-
Franchise Fees	-	-	-	-	-
Special Assessments	-	-	-	-	1,613,966
Intergovernmental Revenues	353,954	-	-	6,301,080	-
Charges for Services	-	-	3,112,260	311,937	8,264
Judgments and Fines	-	-	-	-	-
Investment Gain (Loss)	44,178	459,622	244,745	210,054	89,843
Miscellaneous Revenues	432,290	2,510	18,029	2,700,850	-
Total Revenues	830,422	5,960,117	3,375,034	19,555,804	1,712,073
EXPENDITURES					
Current:					
General Government	-	3,990,136	993,067	-	-
Public Safety	-	-	-	9,607,408	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	22,578,090	1,199,535
Economic Environment	443,898	-	-	-	-
Human Services	-	-	-	-	-
Culture/Recreation	-	-	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	140,663
Total Expenditures	443,898	3,990,136	993,067	32,185,498	1,340,198
Excess (Deficiency) of Revenues Over (Under) Expenditures	386,524	1,969,981	2,381,967	(12,629,694)	371,875
OTHER FINANCING SOURCES (USES)					
Transfers In	-	17,000	-	15,290,150	-
Transfers (Out)	-	-	(1,334,000)	-	-
Issuance of Leases/SBITAS	-	-	-	-	-
Total Other Financing Sources and (Uses)	-	17,000	(1,334,000)	15,290,150	-
Net Change in Fund Balances	386,524	1,986,981	1,047,967	2,660,456	371,875
Fund Balances - Beginning	958,982	7,349,480	5,545,052	4,315,096	(3,424,520)
Fund Balances - Ending	$ 1,345,506	$ 9,336,461	$ 6,593,019	$ 6,975,552	$ (3,052,645)

Continued

Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ 50,792,123
-	-	-	-	774,569
-	-	-	-	2,293,858
258,329	-	-	-	47,042,872
-	502,697	1,316,809	102,547	40,397,078
-	674,451	-	-	12,380,613
-	-	-	-	1,442,892
58,690	-	-	-	4,777,750
-	3,941	-	-	7,218,857
317,019	1,181,089	1,316,809	102,547	167,120,612
-	-	-	102,547	31,893,960
-	-	1,716,168	-	45,212,618
-	-	-	-	9,684,106
278,336	-	-	-	38,508,946
-	-	-	-	22,606,363
-	-	-	-	92,409
-	-	-	-	9,609,798
-	1,594,964	-	-	6,536,786
-	-	428,319	-	428,319
-	-	1,681	-	142,344
278,336	1,594,964	2,146,168	102,547	164,715,649
38,683	(413,875)	(829,359)	-	2,404,963
-	-	-	-	24,852,990
-	-	-	-	(5,240,602)
-		829,359		829,359
-	-	829,359	-	20,441,747
38,683	(413,875)	-	-	22,846,710
1,360,032	5,815,624	-	-	91,801,403
$ 1,398,715	$ 5,401,749	$ -	$ -	$ 114,648,113

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY RESTRICTED FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 127,300	$ 134,000	$ 6,700
Charges for Services	302,668	767,304	464,636
Investment Gain (Loss)	-	123,947	123,947
Miscellaneous Revenues	184,972	84,901	(100,071)
Total Revenues	614,940	1,110,152	495,212
EXPENDITURES			
Current:			
General Government	240,732	21,570	219,162
Public Safety	538,017	188,223	349,794
Physical Environment	1,645,566	222,276	1,423,290
Transportation	20,661	-	20,661
Human Services	145,021	72,614	72,407
Culture and Recreation	623,309	109,764	513,545
Total Expenditures	3,213,306	614,447	2,598,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,598,366)	495,705	3,094,071
Net Change in Fund Balance	(2,598,366)	495,705	3,094,071
Fund Balance - Beginning	2,598,366	2,691,640	93,274
Fund Balance - Ending	$ -	$ 3,187,345	$ 3,187,345

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 21,052	$ 21,052
Total Revenues	-	21,052	21,052
EXPENDITURES			
Current:			
Economic Environment	534,010	7,050	526,960
Total Expenditures	534,010	7,050	526,960
Excess (Deficiency) of Revenues Over (Under) Expenditures	(534,010)	14,002	548,012
Net Change in Fund Balance	(534,010)	14,002	548,012
Fund Balance - Beginning	534,010	484,010	(50,000)
Fund Balance - Ending	$ -	$ 498,012	$ 498,012

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CODE ENFORCEMENT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Franchise Fees	$ 1,852,501	$ 2,293,858	$ 441,357
Judgments and Fines	400,900	960,105	559,205
Investment Gain (Loss)	-	122,630	122,630
Miscellaneous Revenues	-	1,331	1,331
Total Revenues	2,253,401	3,377,924	1,124,523
EXPENDITURES			
Current:			
Public Safety	5,193,905	2,502,129	2,691,776
Total Expenditures	5,193,905	2,502,129	2,691,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,940,504)	875,795	3,816,299
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	-	(500,000)	(500,000)
Total Other Financing Sources and (Uses)	-	(500,000)	(500,000)
Net Change in Fund Balance	(2,940,504)	375,795	3,316,299
Fund Balance - Beginning	2,940,504	2,940,504	-
Fund Balance - Ending	$ -	$ 3,316,299	$ 3,316,299

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASS TRANSIT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	$ 4,359,044	$ 5,220,106	$ 861,062
Intergovernmental	12,906,619	7,551,559	(5,355,060)
Charges for Service	1,054,442	1,180,856	126,414
Investment Gain (Loss)	-	102,327	102,327
Miscellaneous Revenues	-	65,707	65,707
Total Revenues	18,320,105	14,120,555	(4,199,550)
EXPENDITURES			
Current:			
Transportation	20,114,331	14,452,985	5,661,346
Total Expenditures	20,114,331	14,452,985	5,661,346
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,794,226)	(332,430)	1,461,796
Net Change in Fund Balance	(1,794,226)	(332,430)	1,461,796
Fund Balance - Beginning	1,794,226	4,147,034	2,352,808
Fund Balance - Ending	$ -	$ 3,814,604	$ 3,814,604

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
M & A STATE REVENUE FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	$ 38,893	$ 38,893	$ -
Investment Gain (Loss)	-	4,191	4,191
Total Revenues	38,893	43,084	4,191
EXPENDITURES			
Current:			
Human Services	130,049	12,082	117,967
Total Expenditures	130,049	12,082	117,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,156)	31,002	122,158
Net Change in Fund Balance	(91,156)	31,002	122,158
Fund Balance - Beginning	91,156	91,156	-
Fund Balance - Ending	$ -	$ 122,158	$ 122,158

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE
LOCAL PROVIDER PLAN
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	$ 27,086,411	$ 27,086,411	$ -
Miscellaneous Revenues	-	601,060	601,060
Total Revenues	27,086,411	27,687,471	601,060
EXPENDITURES			
Current:			
General Government	33,191,755	25,977,248	7,214,507
Total Expenditures	33,191,755	25,977,248	7,214,507
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,105,344)	1,710,223	7,815,567
Net Change in Fund Balance	(6,105,344)	1,710,223	7,815,567
Fund Balance - Beginning	6,105,344	6,105,344	-
Fund Balance - Ending	$ -	$ 7,815,567	$ 7,815,567

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TOURIST PROMOTION FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	$ 17,812,500	$ 21,582,470	$ 3,769,970
Investment Gain (Loss)	-	951,215	951,215
Miscellaneous Revenues	-	177,322	177,322
Total Revenues	17,812,500	22,711,007	4,898,507
EXPENDITURES			
Current:			
Physical Environment	389,137	331,753	57,384
Economic Environment	36,487,620	14,410,502	22,077,118
Total Expenditures	36,876,757	14,742,255	22,134,502
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,064,257)	7,968,752	27,033,009
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(1,500,000)	(1,500,000)	-
Total Other Financing Sources and (Uses)	(1,500,000)	(1,500,000)	-
Net Change in Fund Balance	(20,564,257)	6,468,752	27,033,009
Fund Balance - Beginning	20,564,257	20,599,521	35,264
Fund Balance - Ending	$ -	$ 27,068,273	$ 27,068,273

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
OTHER GRANT PROJECTS FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Permits and Fees	$ -	$ 252,164	$ 252,164
Intergovernmental Revenues	23,688,608	5,989,377	(17,699,231)
Charges for Services	18,716	11,793	(6,923)
Judgments and Fines	-	2,619	2,619
Investment Gain (Loss)	302,223	49,321	(252,902)
Miscellaneous Revenues	-	116,582	116,582
Total Revenues	24,009,547	6,421,856	(17,587,691)
EXPENDITURES			
Current:			
General Government	121,320	-	121,320
Public Safety	11,540,393	1,396,931	10,143,462
Physical Environment	3,569,406	651,891	2,917,515
Transportation	1,596	-	1,596
Economic Environment	8,341,795	3,940,631	4,401,164
Culture and Recreation	400,588	90,265	310,323
Court-Related	34,449	3,296	31,153
Total Expenditures	24,009,547	6,083,014	17,926,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	338,842	338,842
Net Change in Fund Balance	-	338,842	338,842
Fund Balance - Beginning	-	1,453,969	1,453,969
Fund Balance - Ending	$ -	$ 1,792,811	$ 1,792,811

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DETENTION/JAIL COMMISSARY FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	$ 1,710,000	$ 2,455,033	$ 745,033
Investment Gain (Loss)	-	305,983	305,983
Miscellaneous Revenues	-	1,580	1,580
Total Revenues	1,710,000	2,762,596	1,052,596
EXPENDITURES			
Current:			
Public Safety	8,706,551	2,130,176	6,576,375
Total Expenditures	8,706,551	2,130,176	6,576,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,996,551)	632,420	7,628,971
Net Change in Fund Balance	(6,996,551)	632,420	7,628,971
Fund Balance - Beginning	6,996,551	6,996,551	-
Fund Balance - Ending	$ -	$ 7,628,971	$ 7,628,971

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LIBRARY FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	$ 8,318,455	$ 8,459,979	$ 141,524
Intergovernmental Revenues	80,000	105,300	25,300
Charges for Services	19,570	29,307	9,737
Judgments and Fines	27,550	36,233	8,683
Investment Gain (Loss)	-	263,541	263,541
Miscellaneous Revenues	23,402	153,957	130,555
Total Revenues	8,468,977	9,048,317	579,340
EXPENDITURES			
Current:			
Culture and Recreation	11,609,620	6,764,451	4,845,169
Total Expenditures	11,609,620	6,764,451	4,845,169
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,140,643)	2,283,866	5,424,509
Net Change in Fund Balance	(3,140,643)	2,283,866	5,424,509
Fund Balance - Beginning	3,140,643	3,126,245	(14,398)
Fund Balance - Ending	$ -	$ 5,410,111	$ 5,410,111

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MISDEMEANOR PROBATION FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	$ 802,100	$ 814,091	$ 11,991
Judgements and Fines	8,550	10,700	2,150
Investment Gain (Loss)	-	41,136	41,136
Miscellaneous Revenue	21,850	18,119	(3,731)
Total Revenues	832,500	884,046	51,546
EXPENDITURES			
Current:			
Public Safety	2,369,743	1,439,245	930,498
Total Expenditures	2,369,743	1,439,245	930,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,537,243)	(555,199)	982,044
OTHER FINANCING SOURCES (USES)			
Transfers In	910,976	910,976	-
Total Other Financing Sources and (Uses)	910,976	910,976	-
Net Change in Fund Balance	(626,267)	355,777	982,044
Fund Balance - Beginning	626,267	626,267	-
Fund Balance - Ending	$ -	$ 982,044	$ 982,044

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ARTICLE V FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	$ 1,524,647	$ 1,224,287	$ (300,360)
Charges for Services	1,788,570	2,097,138	308,568
Investment Gain (Loss)	-	215,643	215,643
Miscellaneous Revenues	-	46,250	46,250
Total Revenues	3,313,217	3,583,318	270,101
EXPENDITURES			
Current:			
Public Safety	582,405	144,306	438,099
Court-Related	9,555,164	4,938,176	4,616,988
Total Expenditures	10,137,569	5,082,482	5,055,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,824,352)	(1,499,164)	5,325,188
OTHER FINANCING SOURCES (USES)			
Transfers In	2,017,175	2,017,175	-
Transfers (Out)	-	(570,000)	(570,000)
Total Other Financing Sources and (Uses)	2,017,175	1,447,175	(570,000)
Net Change in Fund Balance	(4,807,177)	(51,989)	4,755,188
Fund Balance - Beginning	4,807,177	3,744,479	(1,062,698)
Fund Balance - Ending	$ -	$ 3,692,490	$ 3,692,490

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEVELOPMENT REVIEW FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Permits and Fees	$ 310,650	$ 369,131	$ 58,481
Charges for Services	555,750	701,904	146,154
Investment Gain (Loss)	-	82,258	82,258
Miscellaneous Revenues	31,045	31,045	-
Total Revenues	897,445	1,184,338	286,893
EXPENDITURES			
Current:			
General Government	2,867,232	809,392	2,057,840
Total Expenditures	2,867,232	809,392	2,057,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,969,787)	374,946	2,344,733
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	-	(375,000)	(375,000)
Total Other Financing Sources and (Uses)	-	(375,000)	(375,000)
Net Change in Fund Balance	(1,969,787)	(54)	1,969,733
Fund Balance - Beginning	1,969,787	1,969,787	-
Fund Balance - Ending	$ -	$ 1,969,733	$ 1,969,733

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
PERDIDO KEY BEACH MOUSE FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	$ 137,750	$ 242,814	$ 105,064
Investment Gain (Loss)	-	68,352	68,352
Miscellaneous Revenues	250	1,000	750
Total Revenues	138,000	312,166	174,166
EXPENDITURES			
Current:			
Physical Environment	1,615,790	132,866	1,482,924
Total Expenditures	1,615,790	132,866	1,482,924
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,477,790)	179,300	1,657,090
Net Change in Fund Balance	(1,477,790)	179,300	1,657,090
Fund Balance - Beginning	1,477,790	1,482,790	5,000
Fund Balance - Ending	$ -	$ 1,662,090	$ 1,662,090

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
RESTORE FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 56,993,813	$ 10,837,777	$ (46,156,036)
Investment Gain (Loss)	-	13,385	13,385
Total Revenues	56,993,813	10,851,162	(46,142,651)
EXPENDITURES			
Current:			
General Government	105,537	-	105,537
Physical Environment	52,320,830	8,345,320	43,975,510
Culture/Recreation	5,777,195	2,645,318	3,131,877
Total Expenditures	58,203,562	10,990,638	47,212,924
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,209,749)	(139,476)	1,070,273
OTHER FINANCING SOURCES (USES)			
Transfers In	25,000	25,000	-
Total Other Financing Sources and (Uses)	25,000	25,000	-
Net Change in Fund Balance	(1,184,749)	(114,476)	1,070,273
Fund Balance - Beginning	1,184,749	209,537	(975,212)
Fund Balance - Ending	$ -	$ 95,061	$ 95,061

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
STATE HOUSING INITIATIVE PARTNERSHIP FUND (SHIP)
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 6,159,713	$ 2,586,213	$ (3,573,500)
Investment Gain (Loss)	-	177,946	177,946
Miscellaneous Revenues	634,542	544,429	(90,113)
Total Revenues	6,794,255	3,308,588	(3,485,667)
EXPENDITURES			
Current:			
Economic Environment	6,794,255	2,030,490	4,763,765
Total Expenditures	6,794,255	2,030,490	4,763,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,278,098	1,278,098
Net Change in Fund Balance	-	1,278,098	1,278,098
Fund Balance - Beginning	-	6,402,134	6,402,134
Fund Balance - Ending	$ -	$ 7,680,232	$ 7,680,232

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LAW ENFORCEMENT TRUST FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Judgments and Fines	$ 224,464	$ 433,235	$ 208,771
Investment Gain (Loss)	-	11,318	11,318
Total Revenues	224,464	444,553	220,089
EXPENDITURES			
Current:			
Public Safety	390,948	354,250	36,698
Total Expenditures	390,948	354,250	36,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,484)	90,303	256,787
Net Change in Fund Balance	(166,484)	90,303	256,787
Fund Balance - Beginning	166,484	261,478	94,994
Fund Balance - Ending	$ -	$ 351,781	$ 351,781

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
OPIOID ABATEMENT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 663,836	$ 78,345	$ (585,491)
Investment Gain (Loss)	-	48,418	48,418
Miscellaneous Revenues	2,489,264	2,489,264	-
Total Revenues	3,153,100	2,616,027	(537,073)
EXPENDITURES			
Current:			
Public Safety	663,837	419,199	244,638
Human Services	2,489,263	-	2,489,263
Total Expenditures	3,153,100	419,199	2,733,901
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,196,828	2,196,828
Net Change in Fund Balance	-	2,196,828	2,196,828
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ 2,196,828	$ 2,196,828

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY AFFORDABLE HOUSING FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 101,061	$ 101,061
Miscellaneous Revenues	62,100	9,600	(52,500)
Total Revenues	62,100	110,661	48,561
EXPENDITURES			
Current:			
Economic Environment	2,408,820	103,479	2,305,341
Total Expenditures	2,408,820	103,479	2,305,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,346,720)	7,182	2,353,902
Net Change in Fund Balance	(2,346,720)	7,182	2,353,902
Fund Balance - Beginning	2,346,720	2,346,720	-
Fund Balance - Ending	$ -	$ 2,353,902	$ 2,353,902

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CDBG - HUD ENTITLEMENT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 9,133,869	$ 1,679,920	$ (7,453,949)
Investment Gain (Loss)	-	32,041	32,041
Miscellaneous Revenues	402,732	-	(402,732)
Total Revenues	9,536,601	1,711,961	(7,824,640)
EXPENDITURES			
Current:			
Economic Environment	9,536,601	1,670,313	7,866,288
Total Expenditures	9,536,601	1,670,313	7,866,288
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	41,648	41,648
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	-	(17,000)	(17,000)
Total Other Financing Sources and (Uses)	-	(17,000)	(17,000)
Net Change in Fund Balance	-	24,648	24,648
Fund Balance - Beginning	-	541,160	541,160
Fund Balance - Ending	$ -	$ 565,808	$ 565,808

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HANDICAPPED PARKING FINES FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	$ 4,750	$ 10,275	$ 5,525
Investment Gain (Loss)	-	12,265	12,265
Total Revenues	4,750	22,540	17,790
EXPENDITURES			
Current:			
Public Safety	88,673	-	88,673
Human Services	198,409	7,713	190,696
Total Expenditures	287,082	7,713	279,369
Excess (Deficiency) of Revenues Over (Under) Expenditures	(282,332)	14,827	297,159
Net Change in Fund Balance	(282,332)	14,827	297,159
Fund Balance - Beginning	282,332	282,332	-
Fund Balance - Ending	$ -	$ 297,159	$ 297,159

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FAMILY MEDIATION FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 4,156	$ 4,156
Total Revenues	-	4,156	4,156
EXPENDITURES			
Current:			
Court-Related	95,314	350	94,964
Total Expenditures	95,314	350	94,964
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,314)	3,806	99,120
Net Change in Fund Balance	(95,314)	3,806	99,120
Fund Balance - Beginning	95,314	95,314	-
Fund Balance - Ending	$ -	$ 99,120	$ 99,120

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE PROTECTION FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Permits and Fees	$ 90,250	$ 152,974	$ 62,724
Special Assessments	17,860,002	17,841,352	(18,650)
Intergovernmental Revenues	-	34,143	34,143
Charges for Services	195,700	206,000	10,300
Investment Gain (Loss)	-	276,689	276,689
Miscellaneous Revenues	474	320,150	319,676
Total Revenues	18,146,426	18,831,308	684,882
EXPENDITURES			
Current:			
Public Safety	26,306,371	24,533,529	1,772,842
Total Expenditures	26,306,371	24,533,529	1,772,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,159,945)	(5,702,221)	2,457,724
OTHER FINANCING SOURCES (USES)			
Transfers In	6,592,689	6,592,689	-
Transfers (Out)	(286,380)	(286,380)	-
Total Other Financing Sources and (Uses)	6,306,309	6,306,309	-
Net Change in Fund Balance	(1,853,636)	604,088	2,457,724
Fund Balance - Beginning	1,853,636	1,853,636	-
Fund Balance - Ending	$ -	$ 2,457,724	$ 2,457,724

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
EMERGENCY 911 OPERATIONS FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 1,363,250	$ 1,560,177	$ 196,927
Investment Gain (Loss)	-	39,605	39,605
Total Revenues	1,363,250	1,599,782	236,532
EXPENDITURES			
Current:			
Public Safety	2,110,330	781,054	1,329,276
Total Expenditures	2,110,330	781,054	1,329,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	(747,080)	818,728	1,565,808
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(658,222)	(658,222)	-
Total Other Financing Sources and (Uses)	(658,222)	(658,222)	-
Net Change in Fund Balance	(1,405,302)	160,506	1,565,808
Fund Balance - Beginning	1,405,302	1,405,302	-
Fund Balance - Ending	$ -	$ 1,565,808	$ 1,565,808

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD-CDBG HOUSING REHABILITATION LOAN FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 1,078	$ 1,078
Total Revenues	-	1,078	1,078
EXPENDITURES			
Current:			
Economic Environment	24,747	-	24,747
Total Expenditures	24,747	-	24,747
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,747)	1,078	25,825
Net Change in Fund Balance	(24,747)	1,078	25,825
Fund Balance - Beginning	24,747	24,747	-
Fund Balance - Ending	$ -	$ 25,825	$ 25,825

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD HOME FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 11,112,316	$ 353,954	$ (10,758,362)
Investment Gain (Loss)	-	44,178	44,178
Miscellaneous Revenues	780,176	432,290	(347,886)
Total Revenues	11,892,492	830,422	(11,062,070)
EXPENDITURES			
Current:			
Economic Environment	11,892,492	443,898	11,448,594
Total Expenditures	11,892,492	443,898	11,448,594
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	386,524	386,524
Net Change in Fund Balance	-	386,524	386,524
Fund Balance - Beginning	-	958,982	958,982
Fund Balance - Ending	$ -	$ 1,345,506	$ 1,345,506

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COMMUNITY REDEVELOPMENT AGENCY FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	$ 5,514,985	$ 5,497,985	$ (17,000)
Investment Gain (Loss)	-	459,622	459,622
Miscellaneous Revenues	-	2,510	2,510
Total Revenues	5,514,985	5,960,117	445,132
EXPENDITURES			
Current:			
General Government	12,864,465	3,990,136	8,874,329
Total Expenditures	12,864,465	3,990,136	8,874,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,349,480)	1,969,981	9,319,461
OTHER FINANCING SOURCES (USES)			
Transfers In	-	17,000	17,000
Total Other Financing Sources and (Uses)	-	17,000	17,000
Net Change in Fund Balance	(7,349,480)	1,986,981	9,336,461
Fund Balance - Beginning	7,349,480	7,349,480	-
Fund Balance - Ending	$ -	$ 9,336,461	$ 9,336,461

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
BOB SIKES TOLL FACILITIES FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	$ 2,127,525	$ 3,112,260	$ 984,735
Investment Gain (Loss)	-	244,745	244,745
Miscellaneous Revenues	-	18,029	18,029
Total Revenues	2,127,525	3,375,034	1,247,509
EXPENDITURES			
Current:			
General Government	6,333,577	993,067	5,340,510
Total Expenditures	6,333,577	993,067	5,340,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,206,052)	2,381,967	6,588,019
OTHER FINANCING SOURCES			
Transfers (Out)	(1,334,000)	(1,334,000)	-
Total Other Financing Sources	(1,334,000)	(1,334,000)	-
Net Change in Fund Balance	(5,540,052)	1,047,967	6,588,019
Fund Balance - Beginning	5,540,052	5,545,052	5,000
Fund Balance - Ending	$ -	$ 6,593,019	$ 6,593,019

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION TRUST FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	$ 8,645,000	$ 10,031,583	$ 1,386,583
Permits and Fees	-	300	300
Intergovernmental Revenues	5,952,824	6,301,080	348,256
Charges for Services	251,750	311,937	60,187
Investment Gain (Loss)	-	210,054	210,054
Miscellaneous Revenues	159,942	2,700,850	2,540,908
Total Revenues	15,009,516	19,555,804	4,546,288
EXPENDITURES			
Current:			
Public Safety	9,607,409	9,607,408	1
Transportation	24,664,622	22,578,090	2,086,532
Total Expenditures	34,272,031	32,185,498	2,086,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,262,515)	(12,629,694)	6,632,821
OTHER FINANCING SOURCES			
Transfers In	15,290,150	15,290,150	-
Total Other Financing Sources	15,290,150	15,290,150	-
Net Change in Fund Balance	(3,972,365)	2,660,456	6,632,821
Fund Balance - Beginning	3,972,365	4,315,096	342,731
Fund Balance - Ending	$ -	$ 6,975,552	$ 6,975,552

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MSBU ASSESSMENT PROGRAM FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	$ 1,560,080	$ 1,613,966	$ 53,886
Charges for Services	-	8,264	8,264
Investment Gain (Loss)	-	89,843	89,843
Total Revenues	1,560,080	1,712,073	151,993
EXPENDITURES			
Current:			
Transportation	3,290,452	1,199,535	2,090,917
Debt Service			
Principal Retirement	20,716	-	20,716
Interest and Fiscal Charges	13,778	140,663	(126,885)
Total Expenditures	3,324,946	1,340,198	1,984,748
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,764,866)	371,875	2,136,741
Net Change in Fund Balance	(1,764,866)	371,875	2,136,741
Fund Balance - Beginning	1,764,866	(3,424,520)	(5,189,386)
Fund Balance - Ending	$ -	$ (3,052,645)	$ (3,052,645)

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASTER DRAINAGE BASIN FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	$ 158,441	$ 258,329	$ 99,888
Investment Gain (Loss)	-	58,690	58,690
Total Revenues	158,441	317,019	158,578
EXPENDITURES			
Current:			
Transportation	1,518,473	278,336	1,240,137
Total Expenditures	1,518,473	278,336	1,240,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,360,032)	38,683	1,398,715
Net Change in Fund Balance	(1,360,032)	38,683	1,398,715
Fund Balance - Beginning	1,360,032	1,360,032	-
Fund Balance - Ending	$ -	$ 1,398,715	$ 1,398,715

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CLERK PROGRAMS
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 418,430	$ 502,697	$ 84,267
Charges for Services	950,000	674,451	(275,549)
Miscellaneous Revenues	-	3,941	3,941
Total Revenues	1,368,430	1,181,089	(187,341)
EXPENDITURES			
Current:			
General Government	-	-	-
Court-Related	1,368,430	1,594,964	(226,534)
Total Expenditures	1,368,430	1,594,964	(226,534)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(413,875)	(413,875)
Net Change in Fund Balance	-	(413,875)	(413,875)
Fund Balance - Beginning	-	5,815,624	5,815,624
Fund Balance - Ending	$ -	$ 5,401,749	$ 5,401,749

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SHERIFF PROGRAMS
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	$ 2,425,151	$ 1,316,809	$ (1,108,342)
Total Revenues	2,425,151	1,316,809	(1,108,342)
EXPENDITURES			
Current:			
Public Safety	2,425,151	1,716,168	708,983
Debt Service:			-
Principal Retirement	-	428,319	(428,319)
Interest and Fiscal Charges	-	1,681	(1,681)
Total Expenditures	2,425,151	2,146,168	278,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(829,359)	(829,359)
OTHER FINANCING SOURCES (USES)			
Issuance of Leases/SBITAs	-	829,359	(829,359)
Total Other Financing Sources and (Uses)	-	829,359	- 829,359 -
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SUPERVISOR OF ELECTIONS PROGRAMS
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	$ 121,320	$ 102,547	$ (18,773)
Total Revenues	121,320	102,547	(18,773)
EXPENDITURES			
Current:			
General Government	121,320	102,547	18,773
Total Expenditures	121,320	102,547	18,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ 16,001	$ 228,936	$ 212,935
Total Revenues	16,001	228,936	212,935
EXPENDITURES			
Current:			
Debt Service			
Principal Retirement	6,005,000	6,005,000	-
Interest and Fiscal Charges	5,934,025	5,820,174	113,851
Total Expenditures	11,939,025	11,825,174	113,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,923,024)	(11,596,238)	326,786
OTHER FINANCING SOURCES (USES)			
Transfers In	11,923,024	11,825,295	(97,729)
Total Other Financing Sources and (Uses)	11,923,024	11,825,295	(97,729)
Net Change in Fund Balance	-	229,057	229,057
Fund Balance - Beginning	-	386,109	386,109
Fund Balance - Ending	$ -	$ 615,166	$ 615,166

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
September 30, 2023

	Non-LOST Capital Project	Series 2017 Capital Project	FTA Capital Projects Fund	Nonmajor Capital Projects Funds
ASSETS				
Cash and Cash Equivalents	$ 24,693	$ 2,944,461	$ 284,373	$ 3,253,527
Restricted Assets Available for Investments	5,449	649,713	62,749	717,911
Due from Other Governments	152,794	-	1,390	154,184
Total Assets	182,936	3,594,174	348,512	4,125,622
LIABILITIES				
Accounts Payable	123,654	3,437,990	1,390	3,563,034
Contracts Payable	47,609	-	-	47,609
Total Liabilities	171,263	3,437,990	1,390	3,610,643
FUND BALANCES				
Restricted for:				
Jail Facility	-	156,184		156,184
Mass Transit Capital	-	-	347,122	347,122
Parks and Recreation	11,673	-	-	11,673
Total Fund Balances	11,673	156,184	347,122	514,979
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 182,936	$ 3,594,174	$ 348,512	$ 4,125,622

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended September 30, 2023

	Non-LOST Capital Projects	Series 2017 Capital Project	FTA Capital Projects Fund	Total Nonmajor Capital Projects Funds
REVENUES				
Intergovernmental Revenues	$ 952,194	$ -	$ 849,125	$ 1,801,319
Investment Gain (Loss)	173	150,075	10,560	160,808
Miscellaneous Revenues	-	-	15,035	15,035
Total Revenues	952,367	150,075	874,720	1,977,162
EXPENDITURES				
Current:				
Transportation	-	-	188,482	188,482
Capital Outlay	969,466	76,050	668,109	1,713,625
Total Expenditures	969,466	76,050	856,591	1,902,107
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,099)	74,025	18,129	75,055
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	-	(3,467,424)	-	(3,467,424)
Total Other Financing Sources and (Uses)	-	(3,467,424)	-	(3,467,424)
Net Change in Fund Balances	(17,099)	(3,393,399)	18,129	(3,392,369)
Fund Balances - Beginning	28,772	3,549,583	328,993	3,907,348
Fund Balances - Ending	$ 11,673	$ 156,184	$ 347,122	$ 514,979

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
NON-LOST CAPITAL PROJECTS
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	$ 1,034,123	$ 952,194	$ (81,929)
Investment Gain (Loss)	-	173	173
Total Revenues	1,034,123	952,367	(81,756)
EXPENDITURES			
Current:			
Capital Outlay	1,153,700	969,466	184,234
Total Expenditures	1,153,700	969,466	184,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,577)	(17,099)	102,478
Net Change in Fund Balance	(119,577)	(17,099)	102,478
Fund Balance - Beginning	119,577	28,772	(90,805)
Fund Balance - Ending	$ -	$ 11,673	$ 11,673

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SERIES 2017 CAPITAL PROJECT FUND
For the Year Ended September 30, 2023

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES			
Investment Gain (Loss)	$ -	$ 150,075	$ 150,075
Total Revenues	-	150,075	150,075
EXPENDITURES			
Capital Outlay	82,159	76,050	6,109
Total Expenditures	82,159	76,050	6,109
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,159)	74,025	156,184
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(3,467,424)	(3,467,424)	-
Total Other Financing Sources and (Uses)	(3,467,424)	(3,467,424)	-
Net Change in Fund Balance	(3,549,583)	(3,393,399)	156,184
Fund Balance - Beginning	3,549,583	3,549,583	-
Fund Balance - Ending	$ -	$ 156,184	$ 156,184

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FTA CAPITAL PROJECT FUND
For the Year Ended September 30, 2023

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	5,340,674	$ 849,125	$ (4,491,549)
Investment Gain (Loss)	-	10,560	10,560
Miscellaneous Revenues	-	15,035	15,035
Total Revenues	5,340,674	874,720	(4,465,954)
EXPENDITURES			
Current:			
Transportation	745,820	188,482	557,338
Capital Outlay	4,594,854	668,109	3,926,745
Total Expenditures	5,340,674	856,591	4,484,083
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18,129	18,129
Net Change in Fund Balance	-	18,129	18,129
Fund Balance - Beginning	-	328,993	328,993
Fund Balance - Ending	$ -	$ 347,122	$ 347,122

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Proprietary funds are used to account for Business-Type activities. The focus is on the determination of operating income, changes in net position (or cost recovery), financial position and cash flows.

Inspection Fund
Used to account for building inspection services provided to the residents of Escambia County.

Bay Center Fund
Used to account for the operation, maintenance and improvements of the Pensacola Bay Center.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
September 30, 2023

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 10,984,861	$ 3,165,532	$ 14,150,393
Investments	2,423,723	189,400	2,613,123
Accounts Receivable, Net of Allowance for Uncollectable Accounts	-	208,401	208,401
Inventories	-	83,619	83,619
Prepaid Items & Assets Held By Others	-	47,789	47,789
Total Current Assets	13,408,584	3,694,741	17,103,325
Noncurrent Assets:			
Buildings	-	27,133,827	27,133,827
Improvements Other than Buildings	-	3,094,463	3,094,463
Machinery, Equipment and Vehicles	839,455	1,697,865	2,537,320
Less: Accumulated Depreciation	(337,374)	(29,891,277)	(30,228,651)
Total Capital Assets (Net)	502,081	2,034,878	2,536,959
Total Noncurrent Assets	502,081	2,034,878	2,536,959
Total Assets	13,910,665	5,729,619	19,640,284
DEFERRED OUTFLOW OF RESOURCES			
Pension Cost and Subsequent Contributions	545,740	-	545,740
OPEB Cost and Subsequent Contributions	12,032	-	12,032
Total deferred outflow of resources	557,772	-	557,772

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION - Continued
NONMAJOR PROPRIETARY FUNDS
September 30, 2023

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Totals
LIABILITIES			
Current Liabilities:			
Accounts Payable	230,356	728,584	958,940
Accrued Liabilities	85,064	21,890	106,954
Compensated Absences Payable	45,617	-	45,617
Due to Other Governments	165	-	165
Deposits	46,693	-	46,693
Other Current liabilities	-	1,002,248	1,002,248
Total Current Liabilities	407,895	1,752,722	2,160,617
Noncurrent Liabilities:			
Compensated Absences Payable	410,553	-	410,553
Other Post Employment Benefits	140,956	-	140,956
Net Pension Liability Proportionate Share	2,068,198	-	2,068,198
Total Noncurrent Liabilities	2,619,707	-	2,619,707
Total Liabilities	3,027,602	1,752,722	4,780,324
DEFERRED INFLOW OF RESOURCES			
Unamortized Pension Costs	125,313	-	125,313
Unamortized OPEB Costs	61,347	-	61,347
Total deferred inflow of resources	186,660	-	186,660
NET POSITION			
Net Investment in Capital Assets	502,081	2,034,878	2,536,959
Unrestricted	10,752,094	1,942,019	12,694,113
Total Net Position	$ 11,254,175	$ 3,976,897	$ 15,231,072

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Operating Revenues:			
Charges for Services	$ 5,415,293	$ 7,280,995	$ 12,696,288
Miscellaneous Revenues	148,289	14,117	162,406
Total Operating Revenues	5,563,582	7,295,112	12,858,694
Operating Expenses:			
Personal Services	3,178,411	197,600	3,376,011
Contracted Services	182,349	7,793,436	7,975,785
Supplies and Materials	17,140	-	17,140
Repairs and Maintenance	60,785	85,003	145,788
Other Services and Charges	448,002	-	448,002
Depreciation	43,409	741,817	785,226
Premiums/Claims Expense	10,198	202,865	213,063
Total Operating Expenses	3,940,294	9,020,721	12,961,015
Operating Income (Loss)	1,623,288	(1,725,609)	(102,321)
Nonoperating Revenues (Expenses):			
Investment Gain (Loss)	518,612	31,801	550,413
Gain (Loss) on Disposal of Capital Assets	291	-	291
Total Nonoperating Revenues (Expenses)	518,903	31,801	550,704
Income Before Transfers and Contributions	2,142,191	(1,693,808)	448,383
Transfer In	-	1,500,000	1,500,000
Capital Contributions	-	100,000	100,000
Change in Net Position	2,142,191	(93,808)	2,048,383
Net Position - Beginning	9,111,984	4,070,705	13,182,689
Net Position - Ending	$ 11,254,175	$ 3,976,897	$ 15,231,072

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Cash Flows from Operating Activities			
Receipts from customers and users	$ 5,556,501	$ 6,989,840	$ 12,546,341
Payments to suppliers	(516,980)	(7,987,262)	(8,504,242)
Payments to employees	(2,813,106)	(175,710)	(2,988,816)
Net Cash Provided (Used) by Operating Activities	2,226,415	(1,173,132)	1,053,283
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	-	1,500,000	1,500,000
Net Cash Provided (Used) by Noncapital Financing Activities	-	1,500,000	1,500,000
Cash Flows from Capital and Related Financing Activities			
Acquisition/construction of capital assets	(345,905)	100,000	(245,905)
Proceeds from disposal of capital assets	291	-	291
Net Cash (Used) by Capital and Related Financing Activities	(345,614)	100,000	(245,614)
Cash Flows from Investing Activities			
Sale (purchase) of investments	557,524	77,860	635,384
Interest received (loss)	518,612	31,801	550,413
Net Cash Provided (Used) by Investing Activities	1,076,136	109,661	1,185,797
Net Increase (Decrease) in Cash and Cash Equivalents	2,956,937	536,529	3,493,466
Cash and cash equivalents at beginning of year	8,027,924	2,629,003	10,656,927
Cash and cash equivalents at end of year	$ 10,984,861	$ 3,165,532	$ 14,150,393
Cash and Cash Equivalents Classified As:			
Current assets	$ 10,984,861	$ 3,165,532	$ 14,150,393
Total Cash and Cash Equivalents	$ 10,984,861	$ 3,165,532	$ 14,150,393

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities			
Operating income (loss)	$ 1,623,288	$ (1,725,609)	$ (102,321)
Depreciation expense	43,409	741,817	785,226
Change in Assets and Liabilities:			
(Increase) Decrease in accounts receivable	-	(81,369)	(81,369)
(Increase) Decrease in inventories	-	22,478	22,478
(Increase) Decrease in prepaids	-	(18,532)	(18,532)
Increase (Decrease) in accounts payable	201,558	90,096	291,654
Increase (Decrease) in accrued liabilities	6,384	21,890	28,274
Increase (Decrease) in customer deposits	(7,081)	-	(7,081)
Increase (Decrease) in other current liabilities	-	(223,903)	(223,903)
Increase (Decrease) in compensated absences	53,903	-	53,903
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	(2,849)	-	(2,849)
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	307,867	-	307,867
Total Adjustments	603,191	552,477	1,155,668
Net Cash Provided by (Used for) Operating Activities	$ 2,226,479	$ (1,173,132)	$ 1,053,347
Schedule of non-cash capital activities:			
Contributions of capital assets	$ -	$ 100,000	$ 100,000

BUSINESS -TYPE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component unit, or to other governments, on a cost-reimbursement basis.

Board of County Commissioners - ISF
Used to account for risk management services, garage and fuel services provided to County departments, and for the administration of employee benefits.

Clerk of Circuit Court and Comptroller - ISF
Used to account for annual costs related to compensated absence policy and activities for the Court Related employees of the Clerk of the Circuit Court and Comptroller's Office.

Sheriff - ISF
Used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2023

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Totals
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 21,390,475	$ 612,391	$ -	$ 22,002,866
Investments	4,675,253	-	-	4,675,253
Accounts Receivable, Net of Allowance for Uncollectable Accounts	564,963	-	-	564,963
Due from Other Funds	332,423	-	-	332,423
Due from Other Governments	121,229	-	-	121,229
Inventories	396,852	-	-	396,852
Prepaid Items & Assets Held By Others	-	-	3,272,747	3,272,747
Total Current Assets	27,481,195	612,391	3,272,747	31,366,333
Noncurrent Assets:				
Capital Assets:				
Buildings	399,564	-	-	399,564
Improvements Other than Buildings	937,373	-	-	937,373
Machinery, Equipment and Vehicles	169,203	-	-	169,203
Less: Accumulated Depreciation	(1,222,864)	-	-	(1,222,864)
Total Capital Assets (Net)	283,276	-	-	283,276
Total Noncurrent Assets	283,276	-	-	283,276
Total Assets	27,764,471	612,391	3,272,747	31,649,609
DEFERRED OUTFLOW OF RESOURCES				
Unamortized Pension Cost and Subsequent Contributions	204,239	-	-	204,239
Unamortized OPEB Cost and Subsequent Contributions	5,434	-	-	5,434
Total deferred outflow of resources	209,673	-	-	209,673

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION - Continued
INTERNAL SERVICE FUNDS
September 30, 2023

	Governmental Activities- Internal Service funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Totals
LIABILITIES				
Current Liabilities:				
Accounts Payable	$ 2,674,267	$ -	$ -	2,674,267
Accrued Liabilities	39,507	-	-	39,507
Compensated Absences Payable	18,990	61,239	-	80,229
Estimated Claims Payable	2,524,000	-	1,609,607	4,133,607
Due to Other Governments	103	-	-	103
Deposits	49,183	-	-	49,183
Total Current Liabilities	5,306,050	61,239	1,609,607	6,976,896
Noncurrent Liabilities:				
Compensated Absences Payable	170,905	551,152	-	722,057
Other Post Employment Benefits	63,657	-	-	63,657
Net Pension Liability	823,644	-	-	823,644
Estimated Claims Payable	5,390,000	-	-	5,390,000
Total Noncurrent Liabilities	6,448,206	551,152	-	6,999,358
Total Liabilities	11,754,256	612,391	1,609,607	13,976,254
DEFERRED INFLOW OF RESOURCES				
Unamortized Pension Costs	152,710	-	-	152,710
Unamortized OPEB Costs	27,705	-	-	27,705
Total deferred inflow of resources	180,415	-	-	180,415
NET POSITION				
Net Investment in Capital Assets	283,276	-	-	283,276
Unrestricted	15,756,197	-	1,663,140	17,419,337
Total Net Position	$ 16,039,473	$ -	$ 1,663,140	$ 17,702,613

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2023

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Operating Revenues:				
Charges for Services	$ 48,281,452	$ 84,170	$ 11,612,502	$ 59,978,124
Total Operating Revenues	48,281,452	84,170	11,612,502	59,978,124
Operating Expenses:				
Personal Services	1,548,394	84,170		1,632,564
Claims Incurrred and Changes in Estimate	215,495	-	1,609,607	1,825,102
Repairs and Maintenance	10,247	-	-	10,247
Other Services and Charges	8,056,709	-	736,813	8,793,522
Depreciation	60,635	-	-	60,635
Premiums/Claims Expense	33,419,915	-	9,508,735	42,928,650
Total Operating Expenses	43,311,395	84,170	11,855,155	55,250,720
Operating Income (Loss)	4,970,057	-	(242,653)	4,727,404
Nonoperating Revenues (Expenses):				
Investment Gain (Loss)	598,031	-	-	598,031
Total Nonoperating Revenues (Expenses)	598,031	-	-	598,031
Income Before Transfers and Contributions	5,568,088	-	(242,653)	5,325,435
Change in Net Position	5,568,088	-	(242,653)	5,325,435
Net Position - Beginning (as restated)	10,471,385	-	1,905,793	12,377,178
Net Position - Ending	$ 16,039,473	$ -	$ 1,663,140	$ 17,702,613

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2023

	Governmental Activities- Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Cash Flows from Operating Activities				
Receipts from customers and users	$ 2,775,384	$ -	-	$ 2,775,384
Receipts from interfund risk/benefits management	39,697,247	(130,660)	11,883,945	51,450,532
Receipts from interfund fleet/fuel management	6,235,683	-	-	6,235,683
Payments to suppliers	(44,986,715)	-	(11,118,453)	(56,105,168)
Payments to employees	(1,377,157)	-	-	(1,377,157)
Tranfers to others for benefit	-	-	(3,272,747)	(3,272,747)
Net Cash Provided (Used) by Operating Activities	2,344,442	(130,660)	(2,507,255)	(293,473)
Cash Flows from Noncapital Financing Activities				
Advances due to/from other funds	(36,103)	-	-	(36,103)
Net Cash Provided (Used) by Noncapital Financing Activities	(36,103)	-	-	(36,103)
Cash Flows from Capital and Related Financing Activities				
Acquisition/construction of capital assets	351	-	-	351
Net Cash (Used) by Capital and Related Financing Activities	351	-	-	351
Cash Flows from Investing Activities				
Sale (purchase) of investments	1,546,183	-	2,029,488	3,575,671
Interest received (loss)	598,031	-	-	598,031
Net Cash Provided (Used) by Investing Activities	2,144,214	-	2,029,488	4,173,702
Net Increase (Decrease) in Cash and Cash Equivalents	4,452,904	(130,660)	(477,767)	3,844,477
Cash and cash equivalents at beginning of year, Restated	16,937,571	743,051	477,767	18,158,389
Cash and Cash Equivalents at End of Year	$ 21,390,475	$ 612,391	$ -	$ 22,002,866
Cash and Cash Equivalents Classified As:				
Current assets	$ 21,390,475	$ 612,391	$ -	$ 22,002,866
Total Cash and Cash Equivalents	$ 21,390,475	$ 612,391	$ -	$ 22,002,866

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2023

	Governnmental Activities - Internal Service Funds			
	BCC Internal Service Fund	Clerk Internal Service Fund	Sheriff Internal Service Fund	Total
Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities				
Operating Income (loss)	$ 4,970,057	$ -	$ (242,653)	$ 4,727,404
Depreciation expense	60,635	-	-	60,635
Change in Assets and Liabilities:				
(Increase) Decrease in accounts receivable	447,311	-	271,443	718,754
(Increase) Decrease in inventories	61,454	-	-	61,454
(Increase) Decrease in prepaids	-	-	31,231	31,231
Increase (Decrease) in accounts payable	(2,624,863)	-	(312,952)	(2,937,815)
Increase (Decrease) in contracts payable	-	-	-	-
Increase (Decrease) in accrued liabilities	3,903	-	-	3,903
Increase (Decrease) in due to other governments	60	-	-	60
Increase (Decrease) in customer deposits	1,844	-	-	1,844
Increase (Decrease) in amounts held by others	-	-	(3,272,747)	(3,272,747)
Increase (Decrease) in compensated absences	14,069	(130,660)	-	(116,591)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	(4,700)	-	-	(4,700)
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	135,672	-	-	135,672
Increase (Decrease) in claims payable	(721,000)	-	1,018,423	297,423
Total Adjustments	(2,625,615)	(130,660)	(2,264,602)	(5,020,877)
Net Cash Provided by (Used for) Operating Activities	$ 2,344,442	$ (130,660)	$ (2,507,255)	$ (293,473)

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the County as custodian for individuals, private organizations, and other governments.

Clerk of the Circuit Court and Comptroller
Used to account for resources received and held by the Clerk in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies and support payments, jury and witness services and posted bonds collected for individuals.

Sheriff
Used to account for the assets held by the Sheriff for individuals such as prisoner's funds, confiscated monies held as evidence, and prepayments of the Sheriff's fees for serving papers.

Tax Collector
Used to account for property taxes and fees for licenses.

Escambia County Inmate Trust
Used to account for the assets held by the Escambia County Board of County Commissioners for prisoner's funds, held for use by the individual inmates.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

	Clerk General Custodial	Sheriff General Custodial	Tax Collector General Custodial	County Inmate Trust Custodial	Totals
ASSETS					
Cash and cash equivalents	$ 11,956,560	$ 366,117	$ 5,818,135	$ 265,793	$ 18,406,605
Accounts Receivable	-	-	671,805	-	671,805
Total Assets	11,956,560	366,117	6,489,940	265,793	19,078,410
LIABILITIES					
Accounts Payable:					
Cash bond payable	28,791	-	-	-	28,791
Court registry payable	565,020	-	-	-	565,020
Real auction payable	68,240	-	-	-	68,240
Due to defendants	-	3,117	-	-	3,117
Due to individuals	3,398		464,430	-	467,828
Due to other governments	-	13,777	6,025,510	-	6,039,287
Other liabilities	6,021	-	-	-	6,021
Total Liabilities	671,470	16,894	6,489,940	-	7,178,304
NET POSITION					
Restricted for:					
Cash bonds	1,726,696	-	-	-	1,726,696
Court registry	9,464,323	-	-	-	9,464,323
Witness/Jury	80,457	-	-	-	80,457
Restitution	12,385	-	-	-	12,385
General trust	1,229	-	-	-	1,229
Employee events	-	17,866	-		17,866
Evidence	-	331,357	-	-	331,357
Tax Collector programs	-	-	-	-	-
Inmate trust	-	-	-	265,793	265,793
Total Net Fiduciary Position	$ 11,285,090	$ 349,223	$ -	$ 265,793	$ 11,900,106

ESCAMBIA COUNTY, FLORIDA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For the Year Ended September 30, 2023

	Clerk General Custodial	Sheriff General Custodial	Tax Collector General Custodial	County Inmate Trust Custodial	Totals
ADDITIONS					
Deposits in court registry	$ 28,900,785	$ -	$ -	$ -	$ 28,900,785
Deposits for real auction	1,748,238	-	-	-	1,748,238
Deposits for tax deeds	13,545	-	-	-	13,545
Deposits for restitution	502,775	-	-	-	502,775
Payments from State	75,931	-	-	-	75,931
Deposits for bonds	1,935,508	-	-	-	1,935,508
Deposits for overpayments	678,805	-	-	-	678,805
Evidence collected	-	411,311	-	-	411,311
Civil process fees	-	336,454	-	-	336,454
Contributions from employees	-	28,632	-	-	28,632
Collections of taxes on behalf of other entities	-	-	388,882,586	-	388,882,586
Collections of fees on behalf of other entities	-	-	30,933,838	-	30,933,838
Deposits from inmates	-	-	-	4,161,849	4,161,849
Total Additions	33,855,587	776,397	419,816,424	4,161,849	458,610,257
DEDUCTIONS					
Release of bonds	1,051,960	-	-	-	1,051,960
Refunds of overpayments	678,937	-	-	-	678,937
Payment for jurors and witnesses	45,294	-	-	-	45,294
Payments to victims	512,665	-	-	-	512,665
Auction refunds	2,088,863	-	-	-	2,088,863
Court ordered disbursements	27,823,377	-	-	-	27,823,377
Evidence returned to defendant	-	400,946	-	-	400,946
Payment to BOCC for law enforcement trust	-	30,175	-	-	30,175
Payment to BOCC per statutes	-	225,394	-	-	225,394
Payments of taxes to other entities	-	-	388,394,177	-	388,394,177
Payments of fees to other entities	-		30,887,284	-	30,887,284
Other payments	-	139,344	534,963	-	674,307
Payments to or on behalf of inmates	-	-	-	2,391,102	2,391,102
Disbursements to commissary vendor	-	-	-	1,842,856	1,842,856
Total Deductions	32,201,096	795,859	419,816,424	4,233,958	457,047,337
Changes in net position	1,654,491	(19,462)	-	(72,109)	1,562,920
Net position-beginning	9,630,599	368,685	-	337,902	10,337,186
Net position- ending	$ 11,285,090	$ 349,223	$ -	$ 265,793	$ 11,900,106

Statistical Section

This part of the Escambia County, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.


ESCAMBIA COUNTY
FLORIDA

Schedule 1
Escambia County, Florida

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	2023	2022	2021	2020
Governmental activities				
Net investment in capital assets	$ 653,391	$ 603,173	$ 581,076	$ 564,809
Restricted	280,321	264,879	205,956	176,898
Unrestricted	(153,727)	(118,429)	(174,697)	(148,494)
Total governmental activities net position	779,985	749,623	612,335	593,213
Business-type activities				
Net investment in capital assets	62,175	50,281	47,457	48,423
Unrestricted	41,734	55,127	47,872	30,023
Total business-type activities net position	103,909	105,408	95,329	78,446
Primary government				
Net investment in capital assets	715,566	653,454	628,533	613,232
Restricted	280,321	264,879	205,956	176,898
Unrestricted	(111,993)	(63,302)	(126,825)	(118,471)
Total primary government net position	$ 883,894	$ 855,031	$ 707,664	$ 671,659

* As restated for change in Accounting Principle

Continued next page

2019	2018	2017*	2016	2015	2014*
$ 535,721	$ 482,496	$ 463,840	$ 437,792	$ 436,375	$ 442,851
163,964	162,236	164,972	155,972	128,529	64,981
(135,138)	(107,680)	(110,792)	(68,495)	(58,603)	(22,759)
564,547	537,052	518,020	525,269	506,301	485,073
51,369	50,808	49,735	47,463	51,827	50,952
21,648	22,482	25,238	26,377	17,218	13,816
73,017	73,290	74,973	73,840	69,045	64,768
587,090	533,304	513,575	485,255	488,202	493,803
163,964	162,236	164,972	155,972	128,529	64,981
(113,490)	(85,198)	(85,554)	(42,118)	(41,384)	(8,943)
$ 637,564	$ 610,342	$ 592,993	$ 599,109	$ 575,347	$ 549,841

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
Expenses	**2023**	**2022**	**2021**	**2020**
Governmental activities:				
General government	$ 109,556	$ 82,812	$ 59,152	$ 75,101
Public Safety	238,577	199,495	195,543	163,052
Physical environment	7,790	6,098	7,567	4,389
Transportation	62,259	53,726	59,548	50,658
Economic environment	32,694	20,995	13,307	12,744
Human services	6,203	6,576	38,122	29,335
Culture and recreation	13,799	10,955	12,738	11,078
Court related	16,524	14,651	17,750	12,314
Interest	5,460	5,677	5,813	6,029
Total governmental activities expenses	492,862	400,985	409,540	364,700
Business-type activities:				
Solid waste	22,275	13,763	10,906	11,679
Emergency medical services	23,171	19,256	14,526	14,031
Inspection fund	3,940	3,572	2,929	2,778
Bay Center	9,021	7,438	4,858	5,686
Total business-type activities expenses	58,407	44,029	33,219	34,174
Total primary government expenses	$ 551,269	$ 445,014	$ 442,759	$ 398,874
Program Revenues				
Governmental activities:				
Charges for services				
General government	36,808	42,620	6,936	5,655
Public safety	21,644	21,626	21,510	21,785
Physical environment	19,237	18,654	18,421	17,273
Transportation	7,838	7,357	6,380	5,271
Economic environment	986	1,862	1,062	693
Culture/recreation	380	380	442	380
Court related	9,585	10,232	13,122	10,461
Operating grants and contributions	32,358	97,828	59,844	41,265
Capital grants and contributions	24,726	13,978	8,062	17,429
Total governmental activities program revenue	153,562	214,537	135,779	120,212
Business-type activities:				
Charges for services				
Solid waste	19215	19,994	23,266	17,069
Emergency medical services	20470	20,343	16,502	15,010
Inspection fund	5415	5,445	5,833	3,851
Bay Center	7281	5,972	2,643	3,245
Operating grants and contributions	-		454	114
Capital grants and contributions	654	2,224	936	592
Total business-type activities program revenue	53,035	53,978	49,634	39,881
Total primary government program revenues	$ 206,597	$ 268,515	$ 185,413	$ 160,093
Net (Expense)/Revenue				
Governmental activities	$ (339,300)	$ (186,448)	$ (273,761)	$ (244,488)
Business-type activities	(5,372)	9,949	16,415	5,707
Total primary government net expense	$ (344,672)	$ (176,499)	$ (257,346)	$ (238,781)

Continued next page

2019	2018	2017	2016	2015	2014
$ 74,074	$ 69,239	$ 71,637	$ 59,270	$ 52,406	$ 63,252
170,752	154,065	148,553	146,708	127,345	127,213
6,048	5,831	2,855	2,736	2,423	1,618
50,356	49,239	48,569	56,118	51,235	48,542
14,642	15,180	14,088	12,461	11,486	12,139
4,086	3,011	2,679	2,602	2,689	2,462
11,408	14,177	9,957	10,248	9,140	8,930
12,530	11,426	12,583	11,686	12,955	11,215
6,621	6,491	4,574	3,277	3,441	3,392
350,517	328,659	315,495	305,106	273,120	278,763
11,556	10,443	10,110	10,143	9,956	9,919
16,207	15,099	13,616	12,678	10,978	10,796
2,619	2,594	2,500	2,435	2,187	2,079
7,562	7,153	7,006	6,837	6,685	6,560
37,944	35,289	33,232	32,093	29,806	29,354
$ 388,461	$ 363,948	$ 348,727	$ 337,199	$ 302,926	$ 308,117
5,821	5,551	5,378	4,933	4,471	4,273
21,952	21,538	22,684	19,472	17,998	17,947
17,006	16,897	15,806	15,707	17,732	14,935
6,952	6,747	7,053	6,854	6,746	6,509
643	766	382	581	270	380
457	435	514	520	522	494
11,718	11,449	12,316	11,559	11,543	10,021
17,244	27,145	19,187	24,286	18,434	18,946
37,113	16,103	9,856	8,255	8,104	10,655
118,906	106,631	93,176	92,167	85,820	84,160
16,075	14,998	15,373	15,141	13,485	13,618
11,863	12,773	10,963	12,832	12,013	12,158
2,977	2,890	2,622	2,581	2,262	2,299
5,489	5,101	4,564	4,975	4,409	4,558
-	-	-	-	-	103
305	125	155	161	735	131
36,709	35,887	33,677	35,690	32,904	32,867
$ 155,615	$ 142,518	$ 126,853	$ 127,857	$ 118,724	$ 117,027
$ (231,611)	$ (222,028)	$ (222,319)	$ (212,939)	$ (187,300)	$ (194,603)
(1,235)	598	445	3,597	3,098	3,513
$ (232,846)	$ (221,430)	$ (221,874)	$ (209,342)	$ (184,202)	$ (191,090)

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2023	**2022**	**2021**	**2020**
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 175,988	$ 151,003	$ 142,198	$ 133,240
Sales tax	104,048	103,511	91,118	74,176
Gasoline taxes	20,275	19,534	19,343	17,898
Tourist development tax	21,582	21,816	17,672	9,759
Other taxes and payments in lieu of taxes	5,028	4,605	4,702	4,636
Intergovernmental-unrestricted	13,823	13,170	10,274	8,819
Investment income	19,987	(1,764)	1,541	6,648
Miscellaneous	9,105	10,449	6,228	16,370
Gain (loss) on sale of capital assets				
Transfers - internal activities	(174)	(494)	(193)	1,608
Total general revenues and transfers	369,662	321,830	292,883	273,154
Business-type activities:				
Investment income	3,521	(548)	111	1,168
Gain (loss) on sale of capital assets			-	-
Miscellaneous	178	184	164	162
Capital contributions			-	-
Transfers - internal activities	174	494	193	(1,608)
Total business-type activities	3,873	130	468	(278)
Total primary government	$ 373,535	$ 321,960	$ 293,351	$ 272,876
Change in Net Position				
Governmental activities	$ 30,362	$ 135,382	$ 19,122	$ 28,666
Business-type activities	(1,499)	10,079	16,883	5,429
Total change in net position	$ 28,863	$ 145,461	$ 36,005	$ 34,095

Continued next page

2019	2018	2017	2016	2015
$ 124,916	$ 116,325	$ 110,051	$ 109,691	$ 108,848
75,533	72,004	66,762	64,634	62,074
19,040	18,890	18,797	18,178	17,507
12,333	11,361	10,598	9,956	9,160
4,734	4,849	4,789	4,759	5,961
9,414	8,889	8,522	8,216	7,987
9,525	3,421	2,135	2,805	2,659
2,987	2,645	2,908	4,677	6,528
		-	-	(11,481)
624	2,677	(744)	(697)	(715)
259,106	241,061	223,818	231,908	208,528
1,417	322	258	416	386
-	-	-	-	-
169	75	43	83	79
-	-	-	-	-
(624)	(2,678)	744	697	715
962	(2,281)	1,045	1,196	1,180
$ 260,068	$ 238,780	$ 224,863	$ 233,104	$ 209,708
$ 27,495	$ 19,033	$ 1,499	$ 18,969	$ 21,228
(273)	(1,683)	1,490	4,793	4,278
$ 27,222	$ 17,350	$ 2,989	$ 23,762	$ 25,506

Schedule 3
Escambia County, Florida

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2023	2022	2021	2020
General Fund:				
Nonspendable	$ 946	$ 934	$ 962	$ 888
Restricted				
Committed				
Assigned	40,994	51,671	40,687	20,268
Unassigned	31,518	25,711	40,526	58,390
Total general fund	73,458	78,316	82,175	79,546
All Other Governmental Funds:				
Nonspendable	$ 761	$ 640	$ 579	$ 542
Restricted	279,074	263,730	204,839	177,139
Committed	19,841	15,149	17,546	15,452
Assigned		-		-
Unassigned	(9,439)	(3,425)	(62,564)	(16,548)
Total all other governmental funds	290,237	276,094	160,400	176,585
Total all governmental funds	$ 363,695	$ 354,410	$ 242,575	$ 256,131

Continued next page

2019	2018	2017	2016	2015
$ 727	$ 753	$ 694	$ 644	$ 4,292
		-	-	-
		-	-	-
18,484	15,268	16,297	18,952	17,911
29,037	34,190	30,149	27,682	25,536
48,248	50,211	47,140	47,278	47,739
$ 334	$ 501	563	17,954	10,118
208,757	239,658	244,779	138,898	124,568
17,393	17,377	17,115	14,916	16,121
-	-	-	-	-
(6,585)	(9,546)	(9,820)	(8,204)	(6,240)
219,899	247,990	252,637	163,564	144,567
$ 268,147	$ 298,201	$ 299,777	$ 210,842	$ 192,306

Schedule 4

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	2023	2022	2021	2020
REVENUES				
Taxes	$ 283,540	$ 257,873	$ 235,745	$ 206,601
Permits, fees and special assessments	17,449	54,191	20,754	20,017
Franchise fees	48,090	16,596	16,058	15,597
Intergovernmental revenue	108,604	159,764	113,614	98,485
Charges for services	26,555	26,225	25,856	20,731
Fines and forfeits	3,036	2,901	2,844	2,441
Investment Gain (Loss)	19,389	(1,658)	1,525	6,362
Miscellaneous	11,733	13,931	12,773	19,386
Total revenues	518,396	529,823	429,169	389,620
EXPENDITURES				
General government	105,411	98,144	61,278	68,649
Public safety	201,778	173,232	207,659	131,028
Physical environment	11,813	6,379	4,960	3,527
Transportation	43,807	40,823	36,318	37,383
Economic environment	33,513	21,675	13,039	12,589
Human services	9,223	9,009	42,647	28,769
Culture and recreation	13,985	13,117	10,830	9,135
Court-related	14,185	12,164	11,367	10,069
Debt service:				
Principal	8,209	6,050	6,835	6,625
Interest	6,085	6,303	6,439	6,654
Bond issuance costs			-	-
Capital outlay	62,358	30,597	40,132	88,816
Total expenditures	510,367	417,493	441,504	403,244
Excess of revenues over (under) expenditures	8,029	112,330	(12,335)	(13,624)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued			-	-
Refunding notes issued			-	-
Bonds issued			-	-
Premium(Discount)Notes/Bonds			-	-
Notes issued			-	-
Payments made to bond escrow agents			-	-
Payments made to refunded bond holders			-	-
Insurance recoveries			-	-
Transfers in	42,784	33,641	40,088	30,247
Transfers out	(42,958)	(34,135)	(41,310)	(28,639)
Issuance of Leases/SBITAS	1,429			
Total other financing sources (uses)	1,255	(494)	(1,222)	1,608
Net change in fund balances	$ 9,284	$ 112,330	$ (13,557)	$ (12,016)
Debt service as a percentage of noncapital expenditures	3.31%	3.34%	3.39%	4.55%

Continued next page

2019	2018	2017	2016	2015	2014
$ 202,217	$ 190,782	$ 180,220	$ 177,312	$ 173,928	$ 161,956
19,392	19,127	19,048	15,966	16,027	13,916
15,464	15,461	14,747	14,883	15,140	14,608
94,857	83,736	67,034	70,451	62,617	62,337
24,949	23,908	25,441	23,968	23,618	21,677
2,516	2,376	2,900	2,529	2,606	2,407
9,083	3,337	2,059	2,620	2,504	1,344
6,054	5,794	5,615	6,492	9,820	11,935
374,532	344,521	317,064	314,221	306,260	290,180
65,321	57,291	55,134	55,544	53,032	56,079
141,880	136,213	132,449	132,149	124,781	119,698
4,338	8,486	3,385	2,110	4,173	1,731
35,437	33,702	33,724	34,398	30,601	27,584
14,323	14,959	14,635	12,322	11,227	12,796
3,805	2,793	2,449	2,549	2,686	2,337
11,287	9,221	8,320	7,677	7,450	6,867
10,841	11,180	11,286	10,541	11,693	10,071
7,765	8,024	7,343	7,160	6,812	4,397
6,847	6,706	3,961	3,127	3,290	3,241
310	-	552	-	-	-
103,365	60,203	42,054	27,418	34,970	32,156
405,519	348,778	315,292	294,995	290,715	276,957
(30,987)	(4,257)	1,772	19,226	15,545	13,223
41,545	-	-	-	-	-
-	-	-	-	-	-
-	-	78,060	-	-	-
5,319	-	10,682	-	-	-
-	-	-	-	-	20,500
-	-	-	-	-	-
(46,554)					
-	-	-	-	-	-
26,862	36,849	24,865	22,053	21,251	18,331
(26,239)	(34,167)	(26,444)	(22,743)	(21,966)	(19,094)
933	2,682	87,163	(690)	(715)	19,737
$ (30,054)	$ (1,575)	$ 88,935	$ 18,536	$ 14,830	$ 32,960
5.01%	5.28%	4.27%	3.95%	4.09%	3.21%

Schedule 5
Escambia County, Florida

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(Amounts Expressed in Thousands)

	Net Assessed Value of Real Property (1)					
Fiscal Year	Residential Property	Commercial and Industrial Property	Other Property	Personal Property (2)	Total	Total Direct Tax Rate
2014	9,343,620	2,712,327	400,351	1,789,770	14,246,068	7.6605
2015	9,796,441	2,754,003	382,271	1,857,164	14,789,879	7.6605
2016	10,289,657	2,879,091	385,920	1,830,128	15,384,796	7.6605
2017	10,935,245	2,980,222	361,561	1,872,431	16,149,459	7.6605
2018	11,727,822	3,150,769	384,934	2,036,817	17,300,342	7.6605
2019	12,381,210	3,526,119	398,812	2,158,624	18,464,765	7.6605
2020	13,369,134	3,739,508	414,784	2,162,687	19,686,113	7.6605
2021	14,263,224	3,796,214	430,651	2,409,028	20,899,117	7.6605
2022	16,829,891	4,114,991	476,516	2,914,812	24,336,210	7.6605
2023	19,281,253	4,485,761	499,504	3,689,451	27,955,969	7.6605

Source: Escambia County Property Appraiser
www.escpa.org
(1) Taxable value of property subject to direct tax rate.
(2) Personal property includes centrally assessed property, furniture, fixtures, tools, machinery, equipment, etc. and is taxed at various rates


ESCAMBIA COUNTY
FLORIDA

Schedule 6
Escambia County, Florida

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Years
(Rates per $1,000 of Assessed Value)
Millage rates levied for the fiscal year ending September 30

	Fiscal Year				
	2023	2022	2021	2020	2019
Direct:					
Escambia County	6.6165	6.6165	6.6165	6.6165	6.6165
Library	0.3590	0.3590	0.3590	0.3590	0.3590
Escambia County Law Enforcement Service Taxing Unit	0.6850	0.6850	0.6850	0.6850	0.6850
Total direct rate	7.6605	7.6605	7.6605	7.6605	7.6605
Overlapping:					
Childrens Trust	0.1365	0.4365	0.5000	-	-
Escambia County School Board	5.1440	5.2740	5.6570	5.9280	6.0430
City of Pensacola	4.2895	4.2895	4.2895	4.2895	4.2895
City of Pensacola Downtown Improvement Board	4.2895	2.0000	2.0000	2.0000	2.0000
Northwest Florida Water Management	0.0234	0.0261	0.0294	0.0311	0.0327
Town of Century	0.9204	0.9204	0.9204	0.9204	0.9204
Total overlapping rates	14.8033	12.9465	13.3963	13.1690	13.2856

Source: Escambia County Property Appraiser
www.escpa.org

Continued next page

2018	2017	2016	2015	2014
6.6165	6.6165	6.6165	6.6165	6.6165
0.3590	0.3590	0.3590	0.3590	0.3590
0.6850	0.6850	0.6850	0.6850	0.6850
7.6605	7.6605	7.6605	7.6605	7.6605
-	-	-	-	-
6.3250	6.6310	6.8760	7.1130	7.5570
4.2895	4.2895	4.2895	4.2895	4.2895
2.0000	2.0000	2.0000	2.0000	2.0000
0.0338	0.0353	0.0366	0.0378	0.0390
0.9204	0.9204	0.9732	0.9006	0.9006
13.5687	13.8762	14.1753	14.3409	14.7861

Schedule 7
Escambia County, Florida

PRINCIPAL PROPERTY TAX PAYERS

Current and Nine Years Ago
(Amounts Expressed in Thousands)

	Fiscal Year 2023			Fiscal Year 2014		
Taxpayer	**Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**	**Assessed Value**	**Rank**	**Percentage of Total County Assessed Value**
Florida Power & Light / Gulf Power	$ 1,820,099	1	7.48%	$ 580,628	1	4.08%
Navy Federal Credit Union	511,042	2	2.10%	80,630	9	0.57%
City of Pensacola	333,540	3	1.37%	71,652	8	0.50%
International Paper Corp	274,798	4	1.13%	330,543	2	2.32%
Ascend Performance Material*	195,027	5	0.80%	125,824	3	0.88%
West Florida Regional Medical	148,538	6	0.61%	93,345	4	0.66%
West Dale Parkside/Westdale Pensacola	126,238	7	0.52%			
Walmart/Sams	82,930	8	0.34%	58,315	6	0.41%
Lurin Realestate Holdings	78,499	9	0.32%			
SPIDEV/SPIGOV II/SPICLIFF/SPITOWN	71,110	10	0.29%			
Simon Debartolo Group				57,903	5	0.41%
Bellsouth Telecommunication				57,174	7	0.40%
CoxCom Inc (formerly Cox Cable)				36,856	10	0.26%
Total	$ 3,641,821		14.96%	$ 1,492,870		10.48%
	(1) $ 24,336,210			(1) $ 14,246,068		

Sources:
Escambia County Tax Roll compiled by the Escambia County Property Appraiser
www.escpa.org
Tangible personal property records on file in the Escambia County Tax Collector's office.
www.escambiataxcollector.com

(1) Total Estimated Assessed Value Countywide per Schedule 5

*Formerly Solutia, Inc.

Schedule 8
Escambia County, Florida

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections Received from Prior Year Levies		Total Collections to Date	
		Amount	Percentage of Original Levy			Amount	Percentage of Levy
2014	101,167,730	100,380,170	99.22%	695,427		101,075,597	99.91%
2015	106,013,064	103,697,542	97.82%	5,150,838	(1)	108,848,380	102.67%
2016	110,249,860	106,512,637	96.61%	3,178,435	(2)	109,691,072	99.49%
2017	114,962,306	109,851,250	95.55%	199,525		110,050,775	95.73%
2018	120,238,390	115,369,234	95.95%	955,642		116,324,876	96.75%
2019	128,396,943	124,720,215	97.14%	195,569		124,915,784	97.29%
2020	138,147,371	133,151,541	96.38%	88,500		133,240,041	96.45%
2021	147,932,403	142,005,969	95.99%	192,040		142,198,009	96.12%
2022	156,098,325	150,639,708	96.50%	363,780		151,003,488	96.74%
2023	182,049,608	175,525,482	96.42%	462,264		175,987,746	96.67%

Note: Property Tax data includes County wide and Municipal Services Taxing Units only.
Data does not include the Escambia County School Board.

(1) 2015 Collections received from prior year levies include $4,463,110 for collections held in reserve pending the outcome of court litigation.

(2) 2016 Collections received from prior year levies include $2,938,543 for collections held in reserve pending the outcome of court litigation.

Schedule 9

Escambia County, Florida

SCHEDULE OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	Governmental Activities					Business Activities		
Fiscal Year	Bonds	Unamortized Bond Issue Premiums (2)	Leases	Subscriptions	Notes	Bonds	Leases	Notes
2014	46,780,000	-	-	-	70,528,000	-	-	-
2015	44,820,000	-	-	-	65,676,000	-	-	-
2016	42,610,000	-	-	-	60,726,000	-	-	-
2017	118,395,000	10,593,411	-	-	55,658,000	-	-	-
2018	115,545,000	10,228,121	-	-	50,484,000	-	-	-
2019	115,890,000	14,854,399	-	-	37,365,000	-	-	-
2020	112,620,000	14,073,145	-	-	34,010,000	-	-	-
2021	109,215,000	13,291,891	-	-	30,580,000	-	-	-
2022	105,660,000	12,510,637	732,056	8,756,739	28,350,000	-	-	-
2023	101,945,000	11,729,383	442,913	8,271,654	26,060,000	-	9,605,756	-

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

(1) See Schedule 16 for more Demographic and Economic Statistics. Population and Personal income data can be found in the Schedule of Demographic and Economic Statistics on Schedule 16.

(2) Unamortized Bond Issue Premium associated with the Sales Tax Revenue Bonds, Series 2017; and Capital Improvement Refunding Revenue Bond, Series 2018.

Continued next page

Total Outstanding Debt	Percentage of Personal Income (1)	Population (1)	Debt Per Capita (1)	Percentage of Per Capita Income (1)
117,308,000	1021.41%	309,034	380	0.032%
110,496,000	913.43%	311,003	355	0.035%
103,336,000	830.59%	311,711	332	0.039%
184,646,411	1411.36%	313,512	589	0.023%
176,257,121	1306.85%	315,534	559	0.024%
168,109,399	1190.08%	318,316	528	0.026%
160,703,145	1104.47%	307,090	523	0.029%
153,086,891	1020.14%	316,719	483	0.031%
156,009,432	925.14%	322,699	483	0.033%
158,054,706	931.30%	324,768	487	0.033%

Schedule 10

Escambia County, Florida

Direct and Overlapping Governmental Activities Debt and Computation of Legal Debt Margin
As of September 30, 2023

Computation of Direct and Overlapping Debt (1)

Governmental Unit		Debt Outstanding	Percentage Applicable to This Governmental Unit
Direct Debt:			
Escambia County - Revenue Bonds	$	101,945,000	100.00%
Escambia County - Revenue Notes		26,060,000	100.00%
Escambia County - Unamortized Bond Issue Premiums (3)		11,729,383	100.00%
Bonds and Notes Payable		139,734,383	
Leases Payable		442,913	100.00%
Subscriptions Payable		8,271,654	100.00%
Total Direct Debt	$	148,448,950	

Overlapping:

County Governments are encouraged, but not required to present information about Direct or Overlapping Debt. Overlapping debt is not presented.

Computation of Legal Debt Margin (2)

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

Note: Escambia County has no general obligation debt as of September 30, 2023.

(1) Source: Escambia County Government
(2) Source: Florida Statutes
(3) Unamortized Bond Issue Premiums associated with the Sales Tax Revenue Bonds, Series 2017; and the Capital Improvement Refunding Revenue Bonds, Series 2018.

Schedule 11
Escambia County, Florida

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

	Sales Tax Bond/Note				Capital Improvement Bond/Note			
Fiscal Year	Half-Cent Sales Tax Revenues	Debt Service Requirements Principal	Debt Service Requirements Interest	Coverage	Covenant to Budget (1)	Debt Service Requirements Principal	Debt Service Requirements Interest	Coverage
2014	21,735,479	1,775,000	2,227,994	5.43	2,337,204	1,445,000	891,904	1.00
2015	22,513,589	3,005,000	2,177,244	4.34	3,616,947	2,606,000	1,010,186	1.00
2016	23,418,049	3,280,000	2,092,212	4.36	3,616,913	2,667,000	948,587	1.00
2017	24,173,396	3,380,000	3,008,930	3.78	3,615,062	2,728,000	885,732	1.00
2018	25,920,787	3,980,000	3,687,105	3.38	3,738,275	2,795,000	942,774	1.00
2019	27,392,846	2,560,000	4,883,072	3.68	6,206,861	3,935,000	1,935,203	1.06
2020	26,703,051	2,630,000	4,670,850	3.66	5,982,459	3,995,000	1,976,959	1.00
2021	32,604,337	2,710,000	4,586,934	4.47	5,958,604	4,125,000	1,822,334	1.00
2022	35,608,618	2,805,000	4,497,783	4.88	4,651,750	2,980,000	1,661,750	1.00
2023	35,968,282	2,895,000	4,306,672	4.99	4,632,750	3,110,000	1,512,750	1.00

(1) Covenant to budget and appropriate from available Non-ad valorem revenues.

Schedule 12
Escambia County, Florida

HISTORICAL SALES TAX REVENUE (1)

Last Ten Fiscal Years

Fiscal Year	Half-Cent Sales Tax Revenues (2)	Percentage Change
2014	21,735,479	5.4%
2015	22,513,589	3.6%
2016	23,418,049	4.0%
2017	24,173,396	3.2%
2018	25,920,787	7.2%
2019	27,392,846	5.7%
2020	26,703,051	-2.5%
2021	32,604,337	22.1%
2022	35,608,618	9.2%
2023	35,968,282	1.0%

(1) The table sets forth the historical Sales Tax Revenues received by the county (net of amounts distributed to municipalities within the County) for the Fiscal Years Ending September 30, 2012 through 2021 (audited).

(2) The Amount of Sales Tax Revenues distributed to the County is subject to increase or decrease due to (i) more or less favorable economic conditions, (ii) increases or decreases in the dollar volume of taxable sales within the County, (iii) legislative changes relating to the sales tax, which may include changes in the scope of taxable sales, changes in tax rate and changes in the amount of Sales Tax Revenues deposited into the Trust Fund, and (iv) other factors which may be beyond the control of the County or the Series 2017 Bondholders, including but not limited to the potential for increased use of electronic commerce and other internet-related sales activity that could have a material adverse impact upon the amount of sales tax collected by the State, deposited into the Trust Fund and then distributed to the County.

(2) In particular, the share of the Sales Tax Revenues deposited in the Trust Fund which is to be distributed to the County will be affected by changes in the relative populations of the incorporated and unincorporated areas within the County. Such relative populations are subject to change through normal increases and decreases in population within the existing unincorporated and incorporated areas of the County and are also subject to change by the annexation of previously unincorporated areas of the County by the municipalities within the County. Such annexations would not only increase the population of the incorporated areas but also would, in equal amount, decrease the population of the unincorporated areas.


ESCAMBIA COUNTY
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Schedule 13
Escambia County, Florida

PRO FORMA DEBT SERVICE COVERAGE FROM SALES TAX REVENUES

Last Ten Fiscal Years

	Fiscal Year Ended September 30, 2022				
	2023	**2022**	**2021**	**2020**	**2019**
Sales Tax Revenue	$ 35,968,282	$ 35,608,618	$ 32,604,337	$ 26,703,051	$ 27,392,846
Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	9,553,440	9,553,440	9,571,501	9,571,501	9,571,501
Sales Tax Revenue coverage of Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	3.76	3.73 x	3.41 ›	2.79 x	2.86 x

(1) The coverage table compares the historical Sales Tax Revenues to the pro forma aggregate maximum annual debt service on the Series 2012 Note and the Series 2017 Bonds. The pro forma aggregate maximum annual debt service would occur in Fiscal Year 2032, based on the assumptions set forth below.

(1) Prior to fiscal year 2022, assumes that the 2012 Sales Tax Refunding Revenue Note matures on October 1, 2032 with no change in the interest rate of 2.82%, subject to adjustment as set forth in the original resolution authorizing the same; however, the entire unpaid principal and interest accrued thereon may be subject to mandatory prepayment at the option of the owner of the Note on October 1, 2027 or any date thereafter through but not including October 1, 2028. The maximum annual debt service above assumes the owner of the Note does not exercise the mandatory prepayment option. The Series 2012 Note was modified on April 22, 2022, pursuant to Resolution R22-43, to lower the interest rate to 2.48% effective October 1, 2022 and to eliminate the mandatory prepayment option. Beginning fiscal year 2022, assumes modified debt service for the Series 2012 Note that matures October 1, 2032.

Continued next page

2018	2017	2016	2015	2014
$ 25,920,787	$ 24,173,396	$ 23,418,049	$ 22,513,589	$ 21,735,479
9,572,824	9,572,824	9,572,824	9,572,824	9,572,824
2.71 x	2.53 x	2.45 x	2.35 x	2.27

Schedule 14
Escambia County, Florida

HISTORICAL NON-AD VALOREM REVENUE (1)

Last Nine Fiscal Years

	Fiscal Year Ended September 30, 2023			
	2023	**2022**	**2021**	**2020**
Charges for Other Services	$ 26,555,104	$ 26,225,386	$ 25,855,966	$ 20,731,300
Half-Cent Sales Tax	35,968,252	35,608,618	32,604,337	26,703,051
Electric Franchise Fee	12,794,927	12,550,831	12,303,490	11,998,983
Communication Services Tax	2,154,192	2,149,654	2,092,536	2,181,677
State Revenue Sharing	13,871,012	13,127,395	10,248,190	8,785,697
Reimbursement of Indirect Costs	3,697,227	3,537,166	3,906,165	3,581,655
Investment Gain (Loss)	19,389,230	(1,658,554)	1,525,175	6,361,536
Miscellaneous	11,732,984	13,930,732	12,773,050	19,385,667
Permits & Fees	774,569	517,381	502,964	418,900
Judgements & Fines	3,036,406	2,900,623	2,843,753	2,440,998
Excess Fees - Constitutional Officers	1,966,821	2,640,923	2,698,702	1,847,515
Other Non-enterprise, Non-Ad Valorem	$ 210,467,835	$ 267,289,466	179,616,179	151,942,832
TOTALS	$ 342,408,559	$ 378,819,621	$ 286,970,507	$ 256,379,811

(1) The table sets forth the sources and total amounts of Non-Ad Valorem Revenue of the county for the Fiscal Years ended September 30, 2015 through 2023 (audited).

Continued next page

2019	2018	2017	2016	2015
$ 24,949,395	$ 23,908,299	$ 25,441,094	$ 23,968,246	$ 23,617,512
27,392,846	25,920,787	24,173,396	23,418,049	22,513,589
11,813,944	11,877,215	11,353,718	11,540,341	11,830,914
2,225,150	2,467,712	2,461,336	2,659,111	2,737,529
9,343,600	8,883,539	8,477,607	8,168,290	7,949,431
2,342,595	3,259,281	3,355,784	2,866,294	2,727,676
9,082,990	3,336,558	2,058,847	2,619,591	2,503,613
6,054,107	5,794,200	5,607,165	6,492,126	9,819,968
362,347	381,468	327,086	331,995	259,021
2,515,765	2,376,467	2,900,280	2,528,843	2,605,545
2,691,540	1,837,347	1,954,195	1,146,715	1,663,774
150,841,604	138,153,148	118,902,982	118,790,108	109,182,868
$ 249,615,883	$ 228,196,021	$ 207,013,490	$ 204,529,709	$ 197,411,440

Schedule 15
Escambia County, Florida

DEBT SERVICE REQUIREMENTS FROM NON-AD VALOREM REVENUES (1)

Last Nine Fiscal Years

	Fiscal Year Ended September 30, 2023			
	2023	**2022**	**2021**	**2020**
Total Governmental Fund Revenues	518,396,305	529,823,109	429,168,516	389,619,852
Less Ad Valorem Revenues	(175,987,746)	(151,003,488)	(142,198,009)	(133,240,041)
Non-Ad Valorem Revenues	342,408,559	378,819,621	286,970,507	256,379,811
Essential Expenditures				
General Government	(105,410,633)	(98,143,886)	(61,278,256)	(68,648,653)
Public Safety	(201,777,622)	(173,232,355)	(207,659,439)	(131,027,987)
Total Essential Expenditures	(307,188,255)	(271,376,241)	(268,937,695)	(199,676,640)
Allocable Portion of Essential Expenditures	(202,902,464)	(194,032,014)	(179,829,563)	(131,392,328)
Revenues for Coverage	139,506,095	184,787,607	107,140,944	124,987,483
Total Maximum Annual Debt Service (2)	14,176,190	14,195,190	15,518,835	15,543,460
Coverage	9.84 x	13.02 x	6.90 x	8.04 x

(1) The coverage table sets forth the debt service requirements on the Bonds and other outstanding County indebtedness secured by a pledge of a portion or a covenant to budget and appropriate Non-Advalorem Revenues.

(2) The Total Maximum Annual Debt Services for 2018 and 2017 includes the refunded obligations on November 28, 2018, as described in Note 6 of the notes to financial statements of the 2018 CAFR.

Continued next page

2019	2018 (2)	2017 (2)	2016	2015
374,531,667	344,520,897	317,064,265	314,220,781	306,259,820
(124,915,784)	(116,324,876)	(110,050,775)	(109,691,072)	(108,848,380)
249,615,883	228,196,021	207,013,490	204,529,709	197,411,440
(65,320,610)	(57,290,782)	(55,134,177)	(55,543,552)	(53,031,820)
(141,879,522)	(136,212,623)	(132,448,931)	(132,149,155)	(124,781,265)
(207,200,132)	(193,503,405)	(187,583,108)	(187,692,707)	(177,813,085)
(138,093,647)	(128,168,443)	(122,474,331)	(122,171,215)	(114,616,201)
111,522,236	100,027,578	84,539,159	82,358,494	82,795,239
15,543,460	14,780,583	14,477,293	10,285,572	10,285,572
7.17 x	6.77 x	5.84 x	8.01 x	8.05 x

Schedule 16
Escambia County, Florida

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	Population (1) (7)	Median Age (2) (6)	Per Capita Personal Income (6)	Personal Income *(thousands of dollars)* (3)	School Enrollment (4)	Unemployment Rate (1) (5)
2014	309,034	37.6	37,164	11,484,940	40,171	6.1%
2015	311,003	37.3	38,896	12,096,773	40,156	5.2%
2016	311,711	36.9	39,913	12,441,321	40,110	5.1%
2017	313,512	37.2	41,730	13,082,856	39,359	4.0%
2018	315,534	37.1	42,744	13,487,185	39,807	3.0%
2019	318,316	38.1	44,377	14,125,909	39,620	3.0%
2020	307,090	38.2	47,483	14,581,554	36,643	5.1%
2021	316,719	38.2	51,995	16,467,804	38,181	4.2%
2022	322,699	38.4	52,257	16,863,282	38,955	2.7%
2023	324,768	36.7	52,257	16,971,401	39,066	3.3%

Sources:
(1) Florida Research and Economic Information Database (FRIEDA) http://freida.labormarketinfo.com
For years 2020 and prior.
(2) University of West Florida HAAS Center www.haas.uwf.edu
For years 2020 and prior.
(3) Personal income is a calculated amount based on population and per capita personal income.
(4) Escambia County School District - School Board Budget Department www.escambia.k12.fl.us
(5) U.S. Department of Labor, Bureau of Statistics http://floridajobs.org/workforce-statics/data center
(6) Office of Economic and Demographic research http://edr.state.fl.us
2023 data was unavailable at time of issue, and is based on 2021 data
(7) Florida West - Demographics http://www.floridawestsites.com

Schedule 17
Escambia County, Florida

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

	2023 (1)			2014 (2)		
Employer	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Local government	14,900	1	27.63%	16,200	1	35.53%
Navy Federal Credit Union	9,188	2	17.04%	3,845	5	8.43%
Federal government	7,100	3	13.17%	6,500	2	14.26%
State government	6,200	4	11.50%	6,400	3	14.04%
Baptist Health Care	5,434	5	10.08%	4,494	4	9.86%
Sacred Heart Health Systems	4,280	6	7.94%	3,483	6	7.64%
University of West Florida	2,447	7	4.54%			
Pensacola Christian College	1,884	8	3.49%			
Ascend Performance Materials**	1,288	9	2.39%	800	9	1.75%
West Florida Healthcare*	1,200	10	2.23%	1,300	8	2.85%
Florida Power & Light/Gulf Power				1,774	7	3.89%
West Corporation				800	10	1.75%
Total Employees	53,921			45,596		

Source:
(1) Florida West Economic Development Alliance www.FloridaWestEDA.com and Florida Department of Economic Opportunity (Total Government) www.floridajobs.org/workforce-statistics/data-center/statistical-program/current-employment-statistics

(2) Escambia County Annual Comprehensive Fiscal Report for the year ending 2014.

*Formely West Florida Hospital

Schedule 18
Escambia County, Florida

ESCAMBIA COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	Number of Full Time Equivalent Employees as of September 30			
Function/Program	**2023**	**2022**	**2021**	**2020**
General government				
Board of County Commissioners	205	168	227	213
Clerk of Circuit Court & Comptroller	45	32	46	46
Property Appraiser	71	71	71	71
Supervisor of Elections	16	15	15	15
Tax Collector	108	108	105	105
Public safety				
Board of County Commissioners	975	862	1,009	984
Sheriff	693	686	704	693
Physical environment				
Board of County Commissioners	70	65	66	67
Transportation				
Board of County Commissioners	299	246	186	310
Economic environment				
Board of County Commissioners	6	6	5	5
Human services				
Board of County Commissioners	28	21	24	44
Culture and recreation				
Board of County Commissioners	99	89	89	94
Court related				
Board of County Commissioners	20	18	16	15
Clerk of Circuit Court & Comptroller	101	111	118	109
Total	2,736	2,498	2,681	2,771

Source: Escambia County Government

Continued next page

2019	2018	2017	2016	2015	2014
193	200	215	177	197	192
42	42	41	41	53	53
71	70	70	70	70	75
15	15	15	13	13	13
103	103	100	100	100	103
924	925	918	862	841	810
693	704	652	652	670	645
70	63	67	65	66	105
326	324	225	229	197	192
5	6	6	6	5	4
30	30	29	43	43	30
93	85	26	26	24	25
15	14	14	13	7	6
112	108	119	118	117	116
2,692	2,689	2,497	2,415	2,403	2,369

Schedule 19

Escambia County, Florida

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	Fiscal Year 2023	2022	2021	2020
General Government				
County residents per employee (1)	119	129	111	111
Public Safety				
Building permits -total value	$13,253,119,802	$ 3,988,983,016	$ 1,213,847,376	$559,743,918
Building permits - single & multi-family units	2,055	3,017	2,154	1,702
Building permits - single family units	unavailable	unavailable	unavailable	unavailable
Building permits - multi-family units	unavailable	unavailable	unavailable	unavailable
Total fire responses	18,862	18,558	16,862	15,580
Total permits issued	38,616	42,868	50,212	29,526
Total inspections performed	83,096	81,100	73,750	52,361
Code enforcement complaints	6,073	5,296	6,679	5,925
Emergency calls (ambulance)	72,347	71,631	68,939	67,964
Non-emergency calls (ambulance)	6,388	4,698	3,254	2,292
Total ambulance transports	50,908	44,454	45,272	39,481
911 calls - City	13,672	75,250	86,234	79,586
Arrests - City	2,883	2,786	4,683	4,266
Traffic violations - City	4,305	4,783	5,713	5,215
911 calls - County	66,038	52,529	67,447	62,465
Arrests - County	10,203	11,467	7,719	9,149
Traffic violations - County	22,556	3,939	4,425	6,913
Physical environment				
Solid waste managed at Perdido Landfill (tons)	471,189	480,778	569,261	452,789
Waste disposed of in the class I landfill (tons)	421,882	435,230	512,632	391,404
Tons of yard trash recycled	13,680	13,689	16,633	11,656
Tons of various recycled materials	35,039	31,411	39,548	49,150
Hazardous material disposed of (tons)	42	51	58	52
Transportation				
Passenger trips - fixed route services	781,415	733,141	678,427	848,756
Passenger trips - paratransit/demand services	113,454	107,481	94,589	96,822
Bob Sikes toll receipts	3,112,260	2,762,018	2,244,988	2,173,387
Culture and recreation				
Bay Center operating revenues	7,295,112	5,974,029	2,656,384	3,304,233
Parks & recreation park uses	129	141	149	86
Equestrian Center events	50	51	42	28
Lake Stone rentals	518	570	714	693
Naval Air Museum visitors	439,875	229,815	163,462	169,734
Students enrolled - University of West Florida	13,502	13,265	13,317	13,044
Students enrolled - Pensacola State College	8,187	8,425	9,233	11,921

N/A: Information not available
Sources: Various county departments, Pensacola Police Department, University of West Florida, Pensacola State College, and the Pensacola Naval Air Museum.

(1) General Government - County residents per employee is derived from total county population on Schedule 16 and total County government employees on Schedule 18.

Continued next page

2019	2018	2017	2016	2015	2014
117	117	126	129	129	130
unavailable	unavailable	$ 228,500,135	$ 202,881,216	$ 160,326,832	$ 130,236,352
1,138	1,371	928	923	771	915
unavailable	unavailable	836	816	761	669
unavailable	unavailable	92	107	10	246
21,137	18,440	16,683	14,317	15,320	14,769
24,831	26,110	20,881	20,200	18,786	19,416
46,043	51,120	38,848	34,461	33,628	34,490
6,479	6,753	6,471	6,431	7,579	6,165
67,866	58,653	51,464	46,881	41,537	41,599
3,369	4,400	2,760	2,435	534	950
42,727	40,288	36,595	36,442	35,225	33,715
70,347	45,962	49,636	51,159	56,602	61,540
3,959	3,697	3,301	3,039	3,176	3,225
8,391	7,315	8,009	6,804	6,859	7,367
48,410	50,468	50,661	50,536	42,402	46,199
12,015	20,107	15,953	14,137	11,306	15,348
14,435	23,255	32,381	22,559	12,014	10,254
428,933	396,444	411,452	334,027	257,778	280,128
361,620	339,170	362,882	318,320	234,031	267,821
10,198	9,170	7,609	8,033	20,262	9,377
56,496	47,520	40,053	4,924	3,380	2,247
44	42	43	76	34	43
1,398,149	1,445,102	1,578,305	1,443,463	1,490,282	1,516,853
105,879	101,579	92,820	87,558	87,355	56,651
3,277,699	3,403,058	3,540,583	3,452,765	3,537,142	3,327,729
5,514,304	5,148,240	4,573,010	4,989,232	4,434,520	4,563,725
118	127	78	73	69	96
37	53	66	56	56	51
531	447	473	426	391	432
720,951	738,043	772,997	842,639	872,082	799,380
12,850	13,033	12,979	12,798	12,602	12,588
7,054	8,824	8,651	8,229	9,022	9,568

Schedule 20
Escambia County, Florida

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	Fiscal Year			
	2023	2022	2021	2020
Function/Program				
General government				
Facilities - number	237	234	229	228
Facilities - square footage	2,780,240	2,771,232	2,727,222	2,422,575
Public Safety				
Road prison capacity	234	236	236	236
Work release facility capacity	n/a	n/a	n/a	n/a
Fire stations	21	21	21	21
Rescue vehicles (fire trucks, etc)	53	54	51	51
Ambulances	36	35	32	32
Mass transit bus/trolley	59	87	70	80
Sheriffs vehicles (marked/unmarked)	422	743	397	435
Sheriff substations	7	7	7	7
Physical environment				
Landfills in operation (accepting waste)	1	1	1	1
Beaches (miles)				
Pensacola (1)*	24	24	17	17
Perdido Key (2)*	13	13	13	13
Transportation				
Centerline miles of county roads				
Paved mileage	1,527	1,520	1,512	1,505
Unpaved mileage	61	61	62	66
Traffic control devices	464	464	464	462
Bridges	157	150	155	148
Culture and recreation				
Athletic parks	16	16	16	16
Campgrounds	2	2	2	2
Community centers	16	16	16	16
Equestrian center	1	1	1	1
Neighborhood parks	84	84	84	84
Undeveloped parks	11	11	11	11
Beach access/boat ramps	21	21	21	21
Libraries (locations)	7	8	7	7

N/A: Information not available

Sources: Individual County departments
(1) Source: Santa Rosa Island Authority and Community & Environment Bureau
(2) Source: Community & Environment Bureau
* The number of miles were obtained according to a GIS based measurement and 2006 aerial photographs. This measurement is just an approximation and is subject to significant error. Barring disaster or land acquisition/creation, the miles of beach within the County should not change significantly from year-to-year.

Continued next page

2019	2018	2017	2016	2015	2014
224	223	219	219	213	226
2,416,378	2,410,929	2,344,323	2,357,518	2,515,675	2,489,964
236	256	256	252	236	236
438	438	412	380	380	380
21	21	22	22	22	23
52	52	52	53	53	53
32	29	33	30	29	25
82	83	71	70	83	66
420	420	425	400	400	400
7	4	4	6	6	6
1	1	1	1	1	1
17	17	17	17	17	17
13	13	13	13	13	13
1,499	1,496	1,493	1,486	1,479	1,474
67	69	70	75	80	84
455	435	414	361	356	338
148	148	150	150	165	139
16	16	16	16	16	16
2	2	2	2	2	2
16	16	16	16	16	16
1	1	1	1	1	1
82	82	82	82	82	82
11	11	11	11	11	11
21	21	21	21	21	21
7	7	7	7	6	6


ESCAMBIA COUNTY
FLORIDA

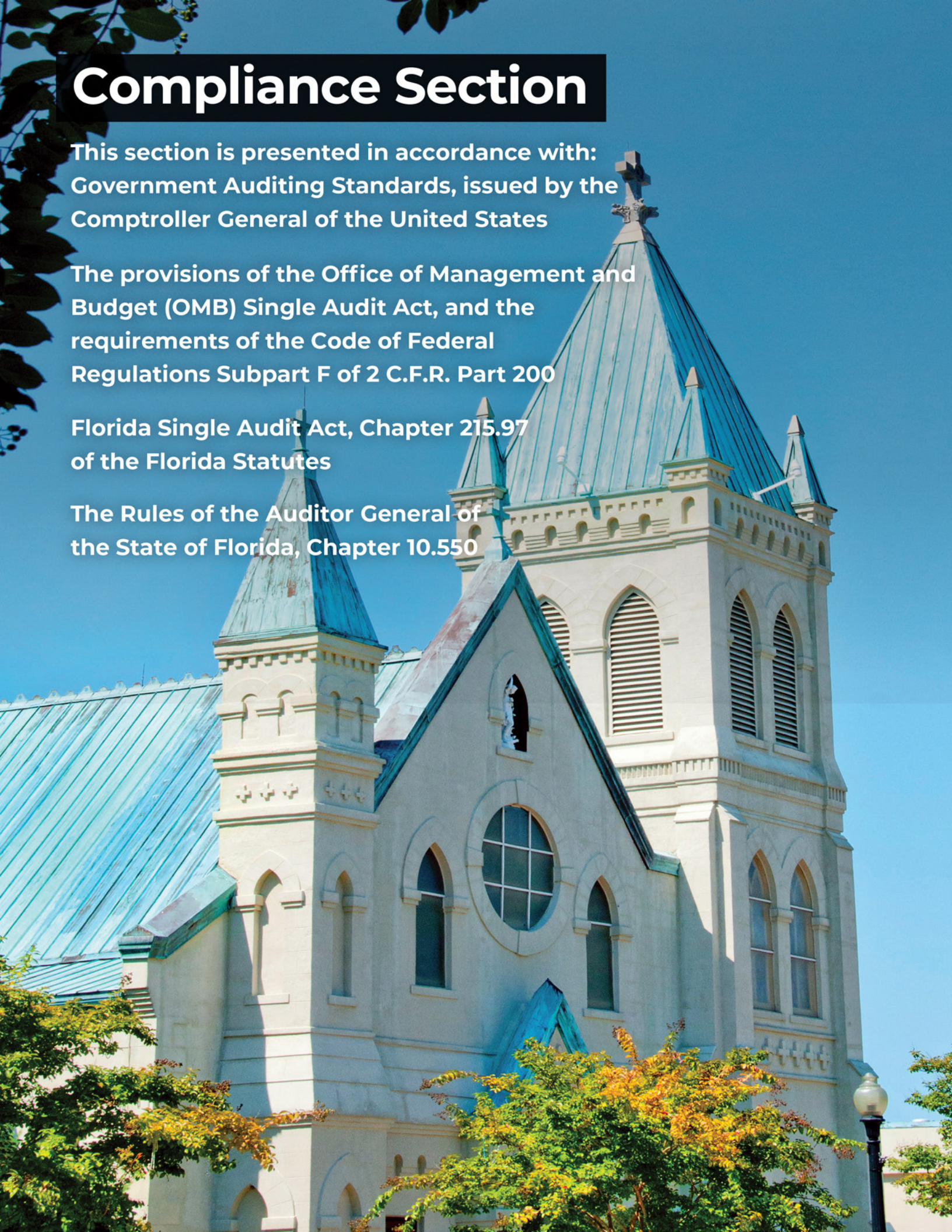
Compliance Section

This section is presented in accordance with: Government Auditing Standards, issued by the Comptroller General of the United States

The provisions of the Office of Management and Budget (OMB) Single Audit Act, and the requirements of the Code of Federal Regulations Subpart F of 2 C.F.R. Part 200

Florida Single Audit Act, Chapter 215.97 of the Florida Statutes

The Rules of the Auditor General of the State of Florida, Chapter 10.550



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Board of County Commissioners
Escambia County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Escambia County, Florida, (hereinafter referred to as "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 21, 2024. Our report includes a reference to another auditor who audited the financial statements of the Santa Rosa Island Authority, as described in our report on the County's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the other auditor.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

The Honorable Board of County Commissioners
Escambia County, Florida

We have examined Escambia County, Florida's, (hereinafter referred to as the "the County") compliance with the following requirements for the year ended September 30, 2023:

(1) Florida Statute 218.415 in regard to investments.

(2) Florida Statute 288.8018 in regard to the Deepwater Horizon Oil Spill receipts and expenditures.

(3) Florida Statutes 365.172 and 365.173 in regard to use of E-911 revenues and expenditures.

Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the County has complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the County and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL

The Honorable Board of County Commissioners
Escambia County, Florida

We have audited the financial statements of Escambia County, Florida as of and for the year ended September 30, 2023, and have issued our report thereon dated February 21, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The Schedule of Receipts and Expenditures of Funds related to the Deepwater Horizon Oil Spill on page 232 is presented for the purpose of additional analysis as required by Florida Statute 288.8018 and the Rules of the Auditor General Chapter 10.557(3)(f) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

Escambia County, Florida

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL
For the Fiscal Year Ended September 30, 2023

Source	Amount Received in the 2022-2023 Fiscal Year	Amount Expended in the 2022-2023 Fiscal Year
Office of Gulf Coast Ecosystem Restoration:		
GULF CONSORTIUM-BAYOU CHICO SEDIMENT 210025011.01	$ -	$ 253,233
DEEPWATER HORIZON-BAYOU CHICO SEDIMENT RES09	-	83,048
Environmental Protection Agency:		
RESTORE - BAYS ESTUARY PROGRAM 00D81118	1,065,816	800,201
Florida Department of Environmental Protection:		
NRDA ERP DEP BOAT RAMPS S0779	81,895	62,428
NRDA ERP DEP CARPENTER CREEK DH006	-	51,166
NRDA PERDIDO PADDLE DH004	-	44,005
NRDA CARP CRK PARK DH012	-	17,829
NRDA INNERARTITY PARK OGC114	-	49,526
USDA Grant Funds:		
USDA NRCS MAM PENS BAY/PERDIDO RIVER N1220CPT0010979	24,742	18,607
	$ 1,172,453	$ 1,380,043

Note: This includes funds related to the Deepwater Horizon Oil Spill that are considered Federal Awards not audited as a major program or State financial assistance not audited as a major project. These expenditures are reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance under Assistance Listing #37.081, #15.658, #66.130, #87.051, and #87.052.

This does not include funds related to the Deepwater Horizon Oil Spill that are Federal awards audited as a major program or State financial assistance audited as a major project. The Schedule of Expenditures of Federal Awards and State Financial Assistance includes $5,955,744 of Federal award expenditures (included for Federal Assistance Listing #21.015) that are audited as a major program and related to the Deepwater Horizon Oil Spill.

This schedule is prepared on the cash basis of accounting.

Warren Averett
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MANAGEMENT LETTER

The Honorable Board of County Commissioners
Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements Escambia County, Florida (hereinafter referred to as the "County"), as of and for the year ended September 30, 2023, and have issued our report thereon dated February 21, 2024.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550 *Rules of the Florida Auditor General*.

Other Reports Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on Examination of Compliance Requirements in Accordance with Chapter 10.550*, Rules of the Auditor General.* Disclosures in those reports and schedules, which are dated February 21, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings were reported in the prior year.

Financial Condition and Management
Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require that we apply appropriate procedures and report the results of our determination as to whether the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Procurement for Broadband Services
Due to the unique circumstances regarding the procurement for Broadband Services, a third party report was provided to County management with several recommendations for improvement and consistency within the procurement process. When procuring goods or services under a federal award, County management should evaluate these recommendations and ensure current procurement requirements are consistent within the Escambia County Code of Ordinances, to include applicable Florida Statutes, and the federal procurement standards provided in 2 CFR 200.

Special District Component Units
Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information
As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., Rules of the Auditor General, the Santa Rosa Island Authority (the Authority) reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 0.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $872,489.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
Baby Beach/Sharp Point Nourishment and Drainage Improvements Project -$456,698.
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

We did not audit the financial statements of the Santa Rosa Island Authority, a business type activities-discrete component unit, as of and for the year ended September 30, 2023. This component unit was audited by another auditor whose report has been furnished to us, and as it relates to the items above for the Santa Rosa Island Authority, is based solely on the report of the other auditor.

Additional Matters
Section 10.554 (1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred or are likely to have occurred that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Board of County Commissioners
Escambia County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Escambia County, Florida's (hereinafter referred to as "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in the State of Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2023. The County's major federal programs and state projects are identified in the summary of auditor results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550*, Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General,* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General,* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Florida Department of Financial Services *State Projects Compliance Supplement,* but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Escambia County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 21, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for the purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
February 21, 2024

ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
FEDERAL AWARDS					
GULF COAST ECOSYSTEM RESTORATION COUNCIL					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES09	$ 67,306	$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES04	75,167	-
SUBTOTAL				142,473	-
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	GULF CONSORTIUM	87.052	210025011	370,748	-
U.S. DEPARTMENT OF AGRICULTURE					
EMERGENCY WATERSHED PROTECTION PROGRAM	DIRECT	10.923	NR214209XXXXC002	973,310	-
COOPERATIVE FORESTRY ASSISTANCE	FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	10.664	29555	110,970	-
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	N1220CPT0010979	18,577	-
U.S. DEPARTMENT OF COMMERCE					
NOAA MISSION-RELATED EDUCATION AWARDS	DIRECT	11.008	NA22NMF0080234	39,466	-
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	UNIVERSITY OF NEW ORLEANS	11.451	SCON-000017	5,720	-
SEA GRANT SUPPORT	THE UNIVERSITY OF SOUTHERN MISSISSIPPI	11.417	8006105-01.01-R/MG/COP-47 PPBEP	7,519	-
U.S. DEPARTMENT OF DEFENSE					
COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR COMPATIBLE USE AND JOINT LAND USE STUDIES	DIRECT	12.610	EN857-20-01	154,899	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	CSU17	33,911	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	502,697	-
SUBTOTAL				536,608	-
U.S. DEPARTMENT OF HOMELAND SECURITY					
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	15-SP-8Z-01-27-02-514	903,051	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z2564	2,586,933	-
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z1785	62,461	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D0401	40,528	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D1062	10,053	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D0979	68,113	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D0490	13,070	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D0756	266,882	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	D0379	5,009	-
SUBTOTAL				3,956,100	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	19HM-H4-01-27-01-201	5,051,768	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0773	975,348	-
SUBTOTAL				6,027,116	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0391	108,193	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0367	14,800	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	22-11	12,945	-
SUBTOTAL				135,938	-
PORT SECURITY GRANT PROGRAM	DIRECT	97.056	EMW-2022-PU-00126	55,974	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	R0577	5,981	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-16-UC-12-0012	80,311	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-17-UC-12-0012	38,363	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-18-UC-12-0012	218,586	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	192,749	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UC-12-0012	548,838	-
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UW-12-0012	161,811	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-21-UC-12-0012	170,387	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-22-UC-12-0012	269,768	-
CDBG ENTITLEMENT GRANTS CLUSTER SUBTOTAL				1,680,813	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-15-DC-12-0225	132,416	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-16-DC-12-0225	7,584	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-18-DC-12-0225	33,492	33,492
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-19-DC-12-0225	71,750	71,750
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-20-DC-12-0225	50,089	49,089
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-22-DC-12-0225	11,636	-
SUBTOTAL				306,967	154,331
U.S. DEPARTMENT OF THE INTERIOR					
PAYMENTS IN LIEU OF TAXES	DIRECT	15.226	N/A	6,265	-
SPORT FISH RESTORATION	FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION	15.605	22002	53,810	-
U.S. DEPARTMENT OF JUSTICE					
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	DIRECT	16.735	2019-RP-BX-0008	130,014	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-21-GG-01339-JAGX	98,809	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-22-GG-02120-JAGX	11,583	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	8C155	50,322	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	8C121	15,000	-
SUBTOTAL				175,714	-
U.S. DEPARTMENT OF TRANSPORTATION					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0W17	4,524	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G2175	1,504,132	-
SUBTOTAL				1,508,656	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X804-00	345,565	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-052-00	2,838	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	1,176,572	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2022-008-00	3,418,706	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2017-005-00	20,143	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2020-109-00	236,835	-
FEDERAL TRANSIT CLUSTER SUBTOTAL				5,200,659	-
FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G2755	162,094	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	1001-2019-6 FY2020 5310	67,174	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	G2886	65,184	-
TRANSIT SERVICES PROGRAM CLUSTER SUBTOTAL				132,358	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF THE TREASURY					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080046	75,589	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080049	2,777,838	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080054	113,803	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080135	378,675	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080136	6,598	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080139	217,942	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080161	1,546,791	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080164	828,689	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080410	3,445	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080411	1,421	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080412	2,596	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080413	137	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080414	1,348	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080415	872	-
SUBTOTAL				5,955,744	-
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	DIRECT	21.023	ERAE0242	3,940,631	-
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	DIRECT	21.027	SLFRP2107	4,063,885	-
COVID-19 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	DIRECT	21.032	LATCFCO0963	39,700	-
U.S. ELECTION ASSISTANCE COMMISSION					
2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	23.e.es.100.016	102,547	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT	DIRECT	66.130	00D81118	734,954	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	01D08220	82,073	-
BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	DIRECT	66.818	02D09521	119,630	-
U.S. EXECUTIVE OFFICE OF THE PRESIDENT					
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	SANTA ROSA COUNTY SHERIFF'S OFFICE	95.001	G23GC0007A	16,571	-
TOTAL FEDERAL FINANCIAL ASSISTANCE				$ 36,954,484	$ 154,331
STATE FINANCIAL ASSISTANCE					
EXECUTIVE OFFICE OF THE GOVERNOR					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0257	$ 77,708	$ -
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0394	18,769	-
SUBTOTAL				96,477	-
HURRICANE LOSS MITIGATION PROGRAM	DIRECT	31.066	B0116	21,713	-
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0194	8,099	-
URBAN SEARCH AND RESCUE SUSTAINMENT PROGRAM	DIRECT	31.078	T0246	12,000	-
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES					
MOSQUITO CONTROL	DIRECT	42.003	29371	38,892	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
BEACH MANAGEMENT FUNDING ASSISTANCE PROGRAM	DIRECT	37.003	19ES2	62,730	-
STATEWIDE WATER QUALITY RESTOARTION PROJECTS	DIRECT	37.039	OWP02	297,003	224,515
OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION - FLORIDA WATER ESTUARY PROGRAM PROJECTS	DIRECT	37.110	OWP02	4,995	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	62,100	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH004	184,370	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH006	106,066	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH012	27,244	-
SUBTOTAL				379,780	-
RESILIENT FLORIDA PROGRAMS	DIRECT	37.098	22SRP15	56,375	-
FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-3D001	75,564	-
FLORIDA DEPARTMENT OF HEALTH					
COUNTY GRANT AWARDS	DIRECT	64.005	C1017	31,328	-
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
FLORIDA INCIDENT BASED REPORTING SYSTEM	DIRECT	71.043	2021-FBSFA-F2-032	92,755	-
ESCAMBIA COUNTY GUN VIOLENCE REDUCTION	DIRECT	71.090	L8017	430,000	-
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES					
E911 STATE GRANT PROGRAM	DIRECT	72.002	S20-21-12-04	90,983	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S21-22-05-14	245,864	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S17-21-02-54	159,900	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S17-21-02-55	103,893	-
SUBTOTAL				509,657	-
VOLUNTEER FIREFIGHTER GRANT ASSISTANCE PROGRAM	DIRECT	43.006	FM621	10,200	-
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					
STATE AID TO LIBRARIES	DIRECT	45.030	23-ST-92	105,300	-
FLORIDA DEPARTMENT OF TRANSPORTATION					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G2A04	513,999	-
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G2K40	187,268	-
SUBTOTAL				701,267	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G2F58	1,112,688	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G2395	133,025	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G2F63	292,114	-
SUBTOTAL				425,139	-
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22064	5,380	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22071	12,905	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22112	7,111	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22109	17,355	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22119	7,600	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22149	12,355	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22241	4,950	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	22304	27,741	-
SUBTOTAL				95,397	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	21216	19,500	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	22212	1,004,527	-
SUBTOTAL				1,024,027	-
FLORIDA HOUSING FINANCE CORPORATION					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2021 SHIP	104,263	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2022 SHIP	711,112	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2023 SHIP	1,215,115	52,148
SUBTOTAL				2,030,490	52,148
TOTAL STATE FINANCIAL ASSISTANCE				$ 7,712,859	$ 276,663
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				$ 44,667,343	$ 430,994

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

ESCAMBIA COUNTY FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE A – BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of Escambia County, Florida, under programs of the federal and state government for the year ended September 30, 2023. Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Escambia County, Florida, did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – MATCH

The County's match on Federal Transit Administration grants is received from the State of Florida as a non-cash award via Florida Toll Road Credits.

NOTE D – EXPENDITURES INCURRED IN PRIOR FISCAL YEAR

Total Federal Assistance Listing No. 97.036 expenditures of $136,780 were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

ESCAMBIA COUNTY FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. SUMMARY OF AUDITOR RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified Opinion
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes ___✔___ no
Significant deficiency (ies) identified that are not considered to be material weakness(es)?	_____ yes ___✔___ none reported
Noncompliance material to financial statements noted?	_____ yes ___✔___ no

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Internal control over major programs:	
Material weakness(es) identified?	_____ yes ___✔___ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ yes ___✔___ none reported
Type of auditors' report issued on compliance for major programs:	Unmodified Opinion
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.550, Rules of the Auditor General?	_____ yes ___✔___ no

IDENTIFICATION OF MAJOR PROGRAMS

Federal Programs

Federal Assistance Listing No. 14.218 CDBG Entitlement Grants Cluster
Federal Assistance Listing No. 21.015 Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States
Federal Assistance Listing No. 21.023 Emergency Rental Assistance Program
Federal Assistance Listing No. 21.027 Coronavirus State and local Fiscal Recovery Funds
Federal Assistance Listing No. 97.039 Hazard Mitigation Grant

Dollar threshold used to distinguish between type A and type B programs:	$ 1,108,635
Auditee qualified as low-risk auditee?	___✔___ yes _____ no

A. SUMMARY OF AUDITOR RESULTS – CONTINUED

State Projects

State Assistance Listing No. 40.901 State Housing Initiatives Partnership Program
State Assistance Listing No. 55.010 Public Transit Block Grant Program
State Assistance Listing No. 77.007 Artificial Reef Grants Program

Dollar threshold used to distinguish
between type A and type B projects: $ 750,000

B. FINANCIAL STATEMENT FINDINGS

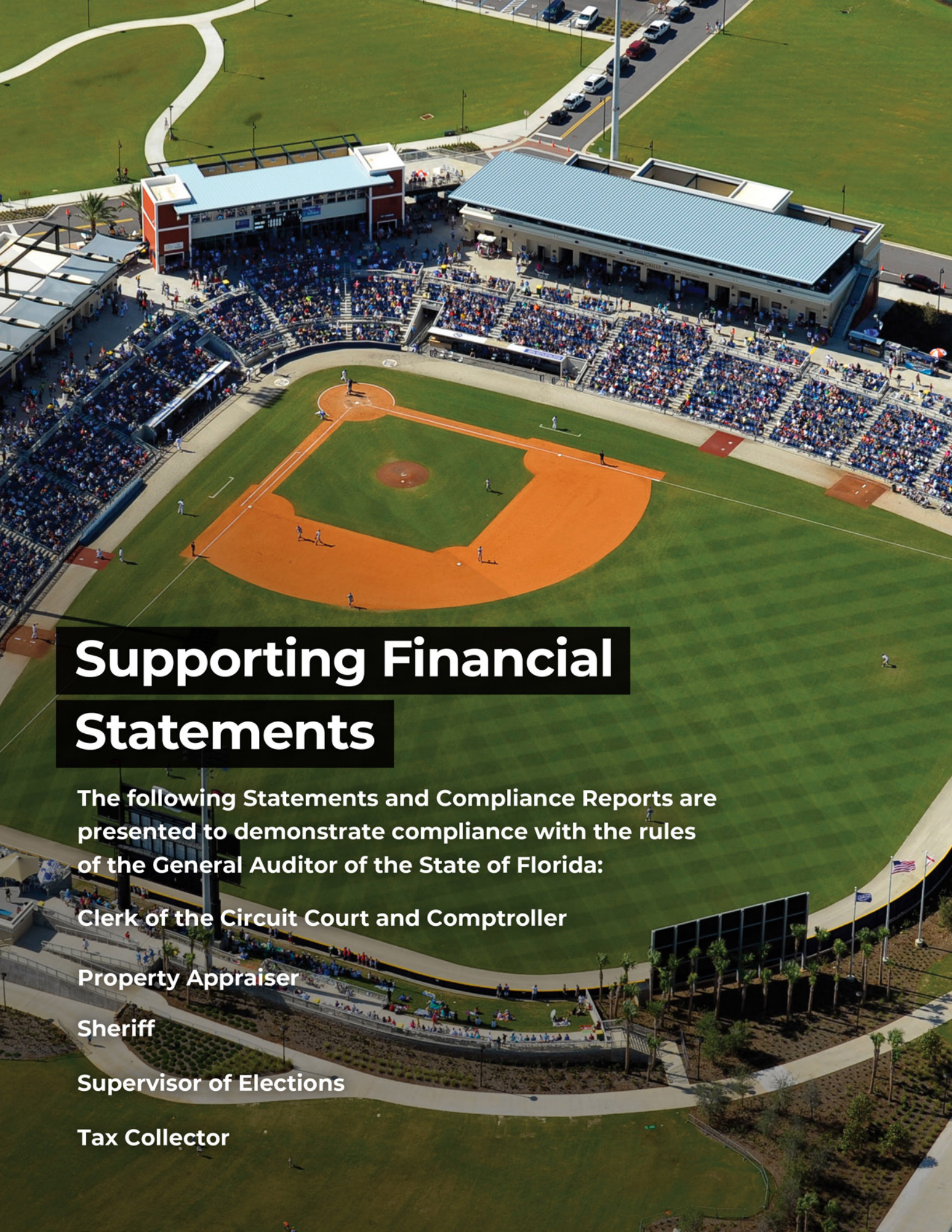
There were no findings, which were required to be reported in accordance with government auditing standards generally accepted in the United States of America.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

There were no findings, which were required to be reported in accordance with the Uniform Guidance.

D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

There were no findings, which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.



Supporting Financial Statements

The following Statements and Compliance Reports are presented to demonstrate compliance with the rules of the General Auditor of the State of Florida:

Clerk of the Circuit Court and Comptroller

Property Appraiser

Sheriff

Supervisor of Elections

Tax Collector

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SEPTEMBER 30, 2023

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA, CLERK OF THE CIRCUIT COURT AND COMPTROLLER
SEPTEMBER 30, 2023

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Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

Opinions

We have audited the accompanying financial statements of each major fund, and the aggregate remaining fund information of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Clerk. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2023, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

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

Other Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's financial statements. The combining and individual fund financial statements and the combining budget to actual schedule for the general fund by category are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and combining budget to actual schedule for the general fund by category are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, grant agreements and other matters included under the heading: *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards*. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 30, 2024

Financial Statements

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Major Funds		
	General Fund	Public Records Modernization Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 5,354,950	$ 5,351,360	$ 10,706,310
Accounts receivable, net	681	-	681
Due from other governmental units	62,984	86,869	149,853
Total assets	$ 5,418,615	$ 5,438,229	$ 10,856,844
LIABILITIES			
Accounts payable	$ 87,510	$ 17,254	$ 104,764
Contracts payable	633	-	633
Accrued liabilities	157,016	19,226	176,242
Due to other governmental units	4,013,863	-	4,013,863
Due to BOCC	962,207	-	962,207
Other current liabilities	93,226	-	93,226
Total liabilities	5,314,455	36,480	5,350,935
FUND BALANCES			
Restricted for:			
Records modernization technology	-	5,401,749	5,401,749
Assigned to:			
Subsequent year budget	104,160	-	104,160
Total fund balances	104,160	5,401,749	5,505,909
Total liabilities and fund balances	$ 5,418,615	$ 5,438,229	$ 10,856,844

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

	Major Funds		
	General Fund	Public Records Modernization Fund	Total Governmental Funds
REVENUES			
Intergovernmental	$ 1,030,283	$ 502,697	$ 1,532,980
Charges for services	6,627,348	674,451	7,301,799
Judgments, fines and forfeitures	1,542,763	-	1,542,763
Investment income	338,776	-	338,776
Miscellaneous revenue	248,998	3,941	252,939
Total revenues	9,788,168	1,181,089	10,969,257
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	4,425,547	-	4,425,547
Operating expenditures	1,137,541	-	1,137,541
Capital outlay	8,130	-	8,130
Court related:			
Salaries and benefits	5,525,642	614,102	6,139,744
Operating expenditures	589,687	980,862	1,570,549
Capital outlay	16,261	-	16,261
Payments to State	1,516,652	-	1,516,652
Total expenditures	13,219,460	1,594,964	14,814,424
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,431,292)	(413,875)	(3,845,167)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,009,701	-	4,009,701
Transfers out	(474,249)	-	(474,249)
Total other financing sources (uses)	3,535,452	-	3,535,452
NET CHANGE IN FUND BALANCES	104,160	(413,875)	(309,715)
FUND BALANCES, OCTOBER 1, 2022	-	5,815,624	5,815,624
FUND BALANCES, SEPTEMBER 30, 2023	$ 104,160	$ 5,401,749	$ 5,505,909

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

ASSETS		
Current assets		
Cash and cash equivalents	$	612,391
LIABILITIES		
Current liabilities		
Compensated absences payable		61,239
Noncurrent liabilities		
Compensated absences payable		551,152
Total liabilities		612,391
NET POSITION		
Unrestricted		-
Total net position	$	-

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED SEPTEMBER 30, 2023

OPERATING REVENUES		
Charges for services	$	84,170
OPERATING EXPENSES		
Personnel services		84,170
Operating income (loss)		-
Changes in net position		-
Net position – beginning		-
Net position – ending	$	-

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Net reimbursement for personal services paid by Court Fund	$ (130,660)
Net decrease in cash and cash equivalents	(130,660)
Cash and cash equivalents, beginning of year	743,051
Cash and cash equivalents, end of year	$ 612,391
RECONCILIATON OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES	
Decrease in compensated absences payable	(130,660)
Net cash used in operating activities	$ (130,660)

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2023

ASSETS	
Cash and cash equivalents	$ 11,956,560
Total assets	11,956,560
LIABILITIES	
Cash bonds payable	28,791
Court registry payable	565,020
Real auction payable	68,240
Juror payable	1,845
Restitution payable	1,553
General trust payable	6,021
Total liabilities	671,470
NET POSITION	
Restricted for:	
Cash bonds	1,726,696
Court registry	9,464,323
Witness/Jury	80,457
Restitution	12,385
General trust	1,229
Total net position	$ 11,285,090

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

ADDITIONS	
Deposits in court registry	$ 28,900,785
Deposits for real auction	1,748,238
Deposits for tax deeds	13,545
Deposits for restitution	502,775
Payments from State	75,931
Deposits for bonds	1,935,508
Deposits for overpayments	678,805
Total additions	33,855,587
DEDUCTIONS	
Release of bonds	1,051,960
Refunds of overpayments	678,937
Payment for jurors	9,780
Payments for witnesses	35,514
Payments to victims	512,665
Auction refunds	2,088,863
Court-ordered disbursements	27,823,377
Total deductions	32,201,096
Changes in net position	1,654,491
Net position – beginning	9,630,599
Net position – ending	$ 11,285,090

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting entity

The Escambia County, Florida, Clerk of the Circuit Court and Comptroller (the Clerk) is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida.

For financial reporting purposes, the Clerk is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Comprehensive Annual Financial Report.

B. Basis of presentation – fund financial statements

These financial statements have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida, which require presentation of *fund-level* only financial statements, and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Clerk and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Clerk's financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Clerk's major funds are defined as follows:

The ***General Fund*** – a governmental fund, which is used to account for and report all financial resources of the Clerk not accounted for and reported in other funds.

The ***Public Records Modernization Fund*** – a special revenue fund, which accounts for monies collected according to Chapter 28.24, Florida Statutes to be used exclusively for the purchase and maintenance of equipment, personnel training and technical assistance in modernizing the official records system, and for funding court-related technology needs of the Clerk as defined in Chapter 29.008, Florida Statutes. Also included in the special revenue fund are activities related to Title IV-D child support cases. Title IV-D funding provides assistance to the plaintiff and enforcement of collections through the Office of Child Support Enforcement.

1. Summary of Significant Accounting Policies *(Continued)*

Additionally, the Clerk reports the following fund types:

Custodial Funds – are used to account for assets received and held by the Clerk as an agent for individuals, private organizations and other governments.

Internal Service Fund – is a proprietary fund that accounts for the balances and activity related to the court-related personnel compensated absences policies.

C. Measurement focus and basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements, and also refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period.

The Clerk considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Expenditures are recorded when the liability is incurred, except for compensated absences for non-court related activities, which are not recorded until paid by the General Fund. Court-related compensated absences are accrued when earned in the internal service fund.

The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or “financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues, inflows and other financing sources) and decreases (expenditures, outflows and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of “available spendable resources” during a period.

Proprietary funds (the internal service fund) are reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. The principal operating revenues of the internal service fund are charges related to the Clerk’s court-related compensated absences activity.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Capital asset acquisitions are recorded as expenditures in governmental funds.

1. Summary of Significant Accounting Policies *(Continued)*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make use of estimates that affect the reported amounts in the financial statements and note disclosures. Actual results could differ from estimates.

D. Fund balance and flow assumptions

Fund balance at September 30, 2023, consists of the following:

Nonspendable fund balance – include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable in governmental fund types typically are for inventories and prepaid items. As of September 30, 2023, the Clerk had no nonspendable fund balances.

Restricted fund balance – include amounts that can be spent only for specific purposes which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – include amounts that can only be used for the specific purpose determined by a formal action of the Clerk's highest level of decision-making authority. Commitments may be changed or lifted only by the Clerk taking the same formal action that imposed the constraint originally. As of September 30, 2023, the Clerk had no committed fund balances.

Assigned fund balance – include amounts intended to be used by the Clerk for specific purposes, but which do not meet any of the criterion to be considered either restricted or committed. As of September 30, 2023, the Clerk had a fund balance of $104,160 assigned to the subsequent year budget for a capital project to be completed during the year ended September 30, 2024.

Unassigned fund balance – is the residual classification of the general fund only and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Periodically, the Clerk may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Clerk's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

1. Summary of Significant Accounting Policies *(Continued)*

E. Capital assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) and intangible assets costing at least $5,000 are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated or amortized in Escambia County's government-wide financial statements. The Clerk maintains custodial responsibility for the capital assets used by the Clerk.

F. Accumulated compensated absences

Employees may accumulate, subject to limitations, amounts of earned, but unused sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable (related to governmental fund activities) based upon the Clerk's paid-time-off policy is reported as a liability in the statement of net position in the County's government-wide financial statements. That liability includes earned but unused vacation and sick time, as well as FICA taxes and retirement contributions related thereto.

The court-related portion of compensated absences are recorded in the internal service fund, which was established to accumulate resources for such payment in future years.

G. Funding provided by the State of Florida and Board of County Commissioners

The Clerk and Comptroller functions are funded by two primary sources, the State of Florida and the Board of County Commissioners (the BOCC).

The State provides operating funds for court-side activities of the Clerk through a State of Florida Clerk of Court Trust Fund. Clerks retain their revenues up to the budget amount appropriated from the trust fund. Also, any shortage of revenues up to the approved budget is funded by the trust fund. Excess revenues above the appropriation are returned to the State.

The Board of County Commissioners funds operating activities and capital expenditures for the comptroller functions. The Clerk submits a proposed budget to the Board for approval for each fiscal year. Funding by the Board is recorded as a "transfer out" in the financial statements of the County and as a "transfer in" on the financial statements of the Clerk.

Florida Statutes require that the excess of the Board's appropriations (and other revenues) over expenditures be returned to the Board at the end of the fiscal year.

2. Change in Accounting Principle

For the year ended September 30, 2023, the Clerk implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*. Implementation had no effect on the Clerk's financial statements.

3. Cash Deposits with Financial Institutions

Cash and cash equivalents are highly liquid investments with original maturities of three months or less when purchased. Investments are recorded at fair value.

The investment of surplus funds is governed by the provisions of Florida Statute 218.415, as to the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Clerk manages custodial credit risk by maintaining its deposits in financial institutions designated as “Qualified Public Depositories” by the State Treasurer.

The Clerk's cash deposits are held by banks, which qualify as public depositories under the Florida Security for Public Deposits Act, as required by Chapter 280, Florida Statutes. All of the Clerk’s deposits are fully insured by the Public Deposit Trust Fund.

At September 30, 2023, the reported amount of the Clerk’s deposits was approximately $23 million, and the bank balance was approximately $23 million, consisting entirely of cash and deposit accounts.

4. Interfund Receivables, Payables and Transfers

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. At September 30, 2023, there were no interfund receivables or payables within the Clerk’s funds. Transfers consist of $4,009,701 of “Transfers in” from the Board of County Commissioners and “Transfers out” of excess budget and fees totaling $474,249, which is included in “Due to BOCC” as of year end.

5. Due From/To Other Governments

Based on the legal opinion provided by Clerks of Court Operations Corporation, general counsel of the provisions of Section 28.37(3), Florida Statute, which was adopted as a policy by the CCOC Finance and Budget Committee, excess court-related funds of $1,994,575 have been included in “Due to other governmental units”.

6. Retirement Plan

The Clerk participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report maybe be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer, cost-sharing defined benefit retirement plan, or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university community college or a participating city or special district within the State of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments, while continuing employment with an FRS employer for a period not to exceed 60 months after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class.

6. Retirement Plan *(Continued)*

Members in the Investment Plan decide how their funds are allocated between various investment accounts and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in DROP.

The contribution requirements of the Clerk and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Clerk's contributions to FRS for the years ended September 30, 2023, 2022 and 2021, were $1,111,206, $962,740 and $875,158, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2023, 2022 and 2021, were as follows:

	2023	2022	2021
Regular Class Members not qualifying for other classes	13.57%	11.91%	10.82%
Senior Management Class Members of senior management who do not elect the optional annuity retirement program	34.52%	31.57%	29.01%
Elected Officials Class Certain elected county officials	58.68%	57.00%	51.42%
Deferred Retirement Option Program (DROP) Members are enrolled in DROP from FRS	21.13%	18.60%	18.34%

Net Pension Obligation – Proportionate Share

The Clerk has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the County-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the Comprehensive Annual Financial Report of Escambia County, Florida.

7. Other Post-Employment Benefits (OPEB), Other Than Pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Clerk's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost, and the total OPEB liability, is measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County, as a whole and not separately for the Clerk's Office. Accordingly, these calculations and disclosures can be found in the County's Comprehensive Annual Financial Report.

8. Risk Management

The County has a risk management program to insure claims against the BOCC, Constitutional Officers, and Santa Rosa Island Authority for the following types of risks:

Workers' Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 - $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

There also were no significant reductions in insurance coverage from the prior year and there have been no settlements which exceeded the Clerk's insurance coverage in any of the past three fiscal years.

9. Litigation

From time to time, the Clerk may be involved as a defendant in certain litigation and claims arising from the ordinary course of operations. In the opinion of legal counsel, there are no lawsuits or claims outstanding, which will have a material adverse effect on the financial position of the Clerk.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Intergovernmental	$ 302,750	$ 302,750	$ 1,030,283	$ 727,533
Charges for services	6,494,800	6,494,800	6,627,348	132,548
Judgments, fines and forfeitures	1,860,000	1,860,000	1,542,763	(317,237)
Investment income	475,100	475,100	338,776	(136,324)
Miscellaneous	358,330	358,330	248,998	(109,332)
Total revenues	9,490,980	9,490,980	9,788,168	297,188
EXPENDITURES				
Current:				
General government:				
Salaries and benefits	5,150,100	5,150,100	4,425,547	724,553
Operating expenditures	861,251	861,251	1,137,541	(276,290)
Capital outlay	10,000	10,000	8,130	1,870
Court related:				
Salaries and benefits	6,963,280	6,963,280	5,525,642	1,437,638
Operating expenditures	516,050	516,050	589,687	(73,637)
Capital outlay	-	-	16,261	(16,261)
Payments to State	-	-	1,516,652	(1,516,652)
Total expenditures	13,500,681	13,500,681	13,219,460	281,221
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,009,701)	(4,009,701)	(3,431,292)	15,967
OTHER FINANCING SOURCES (USES)				
Transfers in	4,009,701	4,009,701	4,009,701	-
Transfers out	-	-	(474,249)	(474,249)
Total other financing sources (uses)	4,009,701	4,009,701	3,535,452	(474,249)
NET CHANGE IN FUND BALANCE	-	-	104,160	104,160
FUND BALANCE, OCTOBER 1, 2022	-	-	-	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ 104,160	$ 104,160

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – PUBLIC RECORDS MODERNIZATION FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Intergovernmental	$ 418,430	$ 418,430	$ 502,697	$ 84,267
Charges for services	950,000	950,000	674,451	(275,549)
Miscellaneous revenue	-	-	3,941	3,941
Total revenues	1,368,430	1,368,430	1,181,089	(187,341)
EXPENDITURES				
Current:				
Court related:				
Salaries and benefits	750,530	750,530	614,102	136,428
Operating expenditures	607,900	607,900	980,862	(372,962)
Capital outlay	10,000	10,000	-	10,000
Total expenditures	1,368,430	1,368,430	1,594,964	(226,534)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(413,875)	(413,875)
FUND BALANCE, OCTOBER 1, 2022	-	-	5,815,624	5,815,624
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ 5,401,749	$ 5,401,749

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Clerk's Office operates under budget procedures pursuant to Florida Statutes. Annual budgets are legally adopted for the general fund and the public records modernization fund and are on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level. Budgetary changes within the funds are made at the discretion of the Clerk.

The proposed budget is also prepared, summarized and submitted by the Clerk to the Florida Clerks of Court Operations Corporation. The proposed budget must provide detailed information on the anticipated revenues available and expenditures necessary for the performance of the court-related functions listed in Florida Statute 28.35(3)(a) of the Clerk's office.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING BALANCE SHEET – GENERAL FUND BY CATEGORY

SEPTEMBER 30, 2023

	General Fund	General Fund Court Services	Total General Fund
ASSETS			
Cash and cash equivalents	2,582,929	$ 2,772,021	$ 5,354,950
Accounts receivable	431	250	681
Due from other governmental units	10,052	52,932	62,984
Total assets	$ 2,593,412	$ 2,825,203	$ 5,418,615
LIABILITIES			
Accounts payable	$ 72,893	$ 14,617	$ 87,510
Contracts payable	590	43	633
Accrued liabilities	70,769	86,247	157,016
Due to BOCC	676,949	285,258	962,207
Due to other governmental units	1,640,286	2,373,577	4,013,863
Unearned revenue	-	-	-
Other current liabilities	27,765	65,461	93,226
Total liabilities	2,489,252	2,825,203	5,314,455
FUND BALANCES			
Assigned to:			
Subsequent year budget	104,160	-	104,160
Total fund balances	104,160	-	104,160
Total liabilities and fund balances	$ 2,593,412	$ 2,825,203	$ 5,418,615

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2023

	General Fund	General Fund Court Services	Total General Fund
REVENUES			
Intergovernmental	$ -	$ 1,030,283	$ 1,030,283
Charges for services	2,139,926	4,487,422	6,627,348
Judgments, fines and forfeitures	-	1,542,763	1,542,763
Investment income	-	338,776	338,776
Miscellaneous revenue	-	248,998	248,998
Total revenues	2,139,926	7,648,242	9,788,168
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	4,425,547	-	4,425,547
Operating expenditures	1,137,541	-	1,137,541
Capital outlay	8,130	-	8,130
Court related:			
Salaries and benefits	-	5,525,642	5,525,642
Operating expenditures	-	589,687	589,687
Capital outlay	-	16,261	16,261
Payments to State	-	1,516,652	1,516,652
Total expenditures	5,571,218	7,648,242	13,219,460
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,431,292)	-	(3,431,292)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,009,701	-	4,009,701
Transfers out	(474,249)	-	(474,249)
Total other financing sources (uses)	3,535,452	-	3,535,452
NET CHANGE IN FUND BALANCE	104,160	-	104,160
FUND BALANCES, OCTOBER 1, 2022	-	-	-
FUND BALANCES, SEPTEMBER 30, 2023	$ 104,160	$ -	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2023

	General Fund		
	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Intergovernmental	$ -	$ -	$ -
Charges for services	2,011,650	2,011,650	2,139,926
Judgments, fines and forfeitures	-	-	-
Investment income	-	-	-
Miscellaneous revenue	-	-	-
Total revenues	2,011,650	2,011,650	2,139,926
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	5,150,100	5,150,100	4,425,547
Operating expenditures	861,251	861,251	1,137,541
Capital outlay	10,000	10,000	8,130
Court related:			
Salaries and benefits	-	-	-
Operating expenditures	-	-	-
Capital outlay	-	-	-
Payments to State	-	-	-
Total expenditures	6,021,351	6,021,351	5,571,218
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,009,701)	(4,009,701)	(3,431,292)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,009,701	4,009,701	4,009,701
Transfers out	-	-	(474,249)
Total other financing sources (uses)	4,009,701	4,009,701	3,535,452
NET CHANGE IN FUND BALANCE	-	-	104,160
FUND BALANCE, OCTOBER 1, 2022	-	-	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2023
(Continued)

	General Fund – Court Services		
	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Intergovernmental	$ 302,750	$ 302,750	$ 1,030,283
Charges for services	4,483,150	4,483,150	4,487,422
Judgments, fines and forfeitures	1,860,000	1,860,000	1,542,763
Investment income	475,100	475,100	338,776
Miscellaneous revenue	358,330	358,330	248,998
Total revenues	7,479,330	7,479,330	7,648,242
EXPENDITURES			
Current:			
General government:			
Salaries and benefits	-	-	-
Operating expenditures	-	-	-
Capital outlay	-	-	-
Court related:			
Salaries and benefits	6,963,280	6,963,280	5,525,642
Operating expenditures	516,050	516,050	589,687
Capital outlay	-	-	16,261
Payments to State	-	-	1,516,652
Total expenditures	7,479,330	7,479,330	7,648,242
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, OCTOBER 1, 2022	-	-	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ -

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND BY CATEGORY

YEAR ENDED SEPTEMBER 30, 2023
(Continued)

	Total General Fund			
	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 302,750	$ 302,750	$ 1,030,283	$ 727,533
Charges for services	6,494,800	6,494,800	6,627,348	132,548
Judgments, fines and forfeitures	1,860,000	1,860,000	1,542,763	(317,237)
Investment income	475,100	475,100	338,776	(136,324)
Miscellaneous revenue	358,330	358,330	248,998	(109,332)
Total revenues	9,490,980	9,490,980	9,788,168	297,188
EXPENDITURES				
Current:				
General government:				
Salaries and benefits	5,150,100	5,150,100	4,425,547	724,553
Operating expenditures	861,251	861,251	1,137,541	(276,290)
Capital outlay	10,000	10,000	8,130	1,870
Court related:				
Salaries and benefits	6,963,280	6,963,280	5,525,642	1,437,638
Operating expenditures	516,050	516,050	589,687	(73,637)
Capital outlay	-	-	16,261	(16,261)
Payments to State	-	-	1,516,652	(1,516,652)
Total expenditures	13,500,681	13,500,681	13,219,460	281,221
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,009,701)	(4,009,701)	(3,431,292)	578,409
OTHER FINANCING SOURCES (USES)				
Transfers in	4,009,701	4,009,701	4,009,701	-
Transfers out	-	-	(474,249)	(474,249)
Total other financing sources (uses)	4,009,701	4,009,701	3,535,452	(474,249)
NET CHANGE IN FUND BALANCE	-	-	104,160	104,160
FUND BALANCE, OCTOBER 1, 2022	-	-	-	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ 104,160	$ 104,160

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds				
	Court Registry	Juror and Witness	Restitution	General Trust	Total
ASSETS					
Cash and cash equivalents	$ 10,097,583	$ 82,302	$ 13,938	$ 1,762,737	$ 11,956,560
Total assets	10,097,583	82,302	13,938	1,762,737	11,956,560
LIABILITIES					
Accounts payable					
Cash bonds payable	-	-	-	28,791	28,791
Court registry payable	565,020	-	-	-	565,020
Real auction payable	68,240	-	-	-	68,240
Other payables	-	1,845	1,553	6,021	9,419
Total liabilities	633,260	1,845	1,553	34,812	671,470
NET POSITION					
Restricted for:					
Cash bonds	-	-	-	1,726,696	1,726,696
Court registry	9,464,323	-	-	-	9,464,323
Witness/Jury	-	80,457	-	-	80,457
Restitution	-	-	12,385	-	12,385
General trust	-	-	-	1,229	1,229
Total net position	$ 9,464,323	$ 80,457	$ 12,385	$ 1,727,925	$ 11,285,090

See independent auditors' report.

ESCAMBIA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTOIDAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds				
	Court Registry	Juror and Witness	Restitution	General Trust	Total
ADDITIONS					
Deposits in court registry	$ 28,900,785	$ -	$ -	$ -	$ 28,900,785
Deposits for real auction	1,748,238	-	-	-	1,748,238
Deposits for jurors	-	13,545	-	-	13,545
Deposits for restitution	-	-	502,775	-	502,775
Payments from State	-	75,931	-	-	75,931
Deposits for bonds	-	-	-	1,935,508	1,935,508
Deposits for overpayments	-	-	-	678,805	678,805
Total additions	30,649,023	89,476	502,775	2,614,313	33,855,587
DEDUCTIONS					
Release of bonds	-	-	-	1,051,960	1,051,960
Refunds of overpayments	-	-	-	678,937	678,937
Payments for jurors	-	9,780	-	-	9,780
Payments for witnesses	-	35,514	-	-	35,514
Payments to victims	-	-	512,665	-	512,665
Auction refunds	2,088,863	-	-	-	2,088,863
Court-ordered disbursements	27,823,377	-	-	-	27,823,377
Total deductions	29,912,240	45,294	512,665	1,730,897	32,201,096
Changes in net position	736,783	44,182	(9,890)	883,416	1,654,491
Net position – beginning	8,727,540	36,275	22,275	844,509	9,630,599
Net position – ending	$ 9,464,323	$ 80,457	$ 12,385	$ 1,727,925	$ 11,285,090

See independent auditors' report.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Pam Childers
Escambia County, Florida, Clerk of Circuit Court and Comptroller

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, and have issued our report thereon dated January 30, 2024.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
January 30, 2024

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS PERFORMED IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Pam Childers
Escambia County, Florida, Clerk of Circuit Court and Comptroller

We have examined the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida's (the Clerk), compliance with Florida Statute 218.415 in regard to investments; Florida Statutes 28.35 and 28.36 in regard to certain court-related functions; and Florida Statute 61.181 in regard to operation of a depository for alimony and child support, for the year ended September 30, 2023. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

Warren Averett, LLC

Pensacola, Florida
January 30, 2024

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MANAGEMENT LETTER

Honorable Pam Childers
Escambia County, Florida, Clerk of the Circuit Court and Comptroller

Report on the Financial Statements
We have audited the financial statements of the Office of the Clerk of the Circuit Court and Comptroller of Escambia County, Florida (the Clerk), as of and for the year ended September 30, 2023, and have issued our report thereon dated January 30, 2024.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 30, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and the Escambia County Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 30, 2024

ANNUAL AUDIT REPORT
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
ESCAMBIA COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2023

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

Warren Averett
CPAs AND ADVISORS
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The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable Chris Jones
Escambia County Property Appraiser

Opinion

We have audited the financial statements of the general fund of the Escambia County, Florida, Property Appraiser (the Property Appraiser), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund information for the Property Appraiser as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Property Appraiser and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund information, but only for that portion of the major funds and the aggregate remaining fund information of Escambia County, Florida, that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2023, and the changes in its financial position for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property Appraiser's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property Appraiser's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
December 5, 2023

FINANCIAL STATEMENTS

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

BALANCE SHEET
GENERAL FUND

SEPTEMBER 30, 2023

	General Fund
ASSETS	
Cash	$ 602,192
LIABILITIES	
Accounts payable	7,952
Accrued liabilities	144,588
Due to Board of County Commissioners	448,760
Due to other governments	892
Total liabilities	602,192
FUND BALANCE	
Unassigned	-
Total fund balance	-
Total liabilities and fund balance	$ 602,192

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	General Fund
REVENUES	
Charges for services	$ 15,891
Investment income:	
Miscellaneous revenue	3,324
Total revenues	19,215
EXPENDITURES	
Current	
General government:	
Salaries and benefits	5,982,019
Operating expenditures	891,906
Capital outlay	47,892
Total expenditures	6,921,817
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(6,902,602)
OTHER FINANCING SOURCES AND (USES)	
Transfers in	7,351,362
Transfers out	(448,760)
Total other financing sources	6,902,602
NET CHANGE IN FUND BALANCE	-
FUND BALANCE, OCTOBER 1, 2022	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida, Property Appraiser (the Property Appraiser), is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Property Appraiser's budget is submitted to the Florida Department of Revenue (per Florida Statute 195.087) for approval. The Board appropriates and distributes to the Property Appraiser on a quarterly basis the funds necessary to operate the Property Appraiser's office.

For financial reporting purposes, the Property Appraiser is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Comprehensive Annual Financial Report.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with Rules of the Auditor General, State of Florida, which require presentation of *fund level* only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relates to transactions of the Property Appraiser and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Property Appraiser's financial records and accounts are maintained in accordance with the principles of fund accounting, whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Property Appraiser's general fund (a governmental fund type) is the sole operating fund of the Property Appraiser. No additional funds are required to be maintained.

Fund Balance – Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

C. Measurement Focus and Basis of Accounting

The general fund is accounted for using the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual—that is when they are both measurable and available to finance expenditures of the current period. The Property Appraiser considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year.

Expenditures generally are recognized under the *modified accrual basis of accounting* when the fund liability is incurred. However, expenditures for compensated absences are recognized when payments are made to employees.

D. Funding from the Board of County Commissioners

Appropriations from the Board are recorded as “transfers in” on the Statement of Revenues, Expenditures and Changes in Fund Balance.

In accordance with Florida Statutes, the general fund’s excess of revenues and transfers over expenditures is returned to the Board at year end and is reported as a “transfer out” on the Statement of Revenues, Expenditures and Changes in Fund Balance.

E. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in Escambia County’s government-wide financial statements.

F. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned but unused sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable (related to governmental fund activities) based upon the Property Appraiser’s paid-time-off (PTO) policy is reported as a liability in the Statement of Net Position in the County’s basic financial statements. That liability includes earned but unused vacation, sick and comp time, as well as FICA taxes and retirement contributions related thereto.

2. CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

The investment of surplus funds is governed by the provisions of Florida Statute 218.415 regarding the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Property Appraiser manages custodial credit risk by maintaining its deposits in a financial institution designated as a "Qualified Public Depository" by the State Treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2023, the reported amount of the Property Appraiser's deposits and the bank balance, consisting entirely of deposits in a checking account, were $602,192.

3. TRANSFERS

"Transfers in" consist of $7,351,362 from the Escambia County Board of County Commissioners, and "transfers out" represent excess appropriations and fees returned to the Board in the amount of $448,760. Amounts due to the Board of County Commissioners were $448,760 at September 30, 2023.

4. DUE TO/FROM OTHER GOVERNMENTS

At September 30, 2023, the amounts due to other governments totaled $892.

5. RETIREMENT PLAN

The Property Appraiser participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report may be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

5. RETIREMENT PLAN – CONTINUED

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer cost–sharing defined benefit retirement plan, or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit, where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62, with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65, with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 60 months after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class. Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in DROP.

The contribution requirements of the Property Appraiser and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer.

5. RETIREMENT PLAN – CONTINUED

The Property Appraiser's contributions to FRS for the years ended September 30, 2023, 2022 and 2021, were $675,443, $551,666 and $501,360, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2023, 2022 and 2021, were as follows:

	2023	2022	2021
Regular Class:	13.57%	11.91%	10.82%
Members not qualifying for other classes.			
Senior Management Class:	34.52%	31.57%	29.01%
Members of senior management who do not elect the optional annuity retirement program.			
Elected Officials Class:	58.68%	57.00%	51.42%
Certain elected county officials.			
Deferred Retirement Option Program (DROP):	21.13%	18.60%	18.34%
Members are enrolled in DROP from FRS			

Net Pension Liability-Proportionate Share

The Property Appraiser has a net FRS pension liability determined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This long-term liability is only reported in the county-wide financial statements and is not a current liability of the general fund. All required disclosures and schedules may be found in the Comprehensive Annual Financial Report of Escambia County, Florida.

6. POSTEMPLOYMENT BENEFITS (OPEB) OTHER THAN PENSIONS

The Board offers postemployment health care benefits (OPEB) to all retired employees of the Property Appraiser's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability is measured as the portion of the actuarial present value of projected benefit payments that are attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Property Appraiser's Office. Accordingly, these calculations and disclosures can be found in the County's Comprehensive Annual Financial Report.

7. RISK MANAGEMENT

The County has a risk management program to ensure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1 million bodily injury for each accident and $1 million bodily injury by disease for each employee, with an aggregate $1 million policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 to $250,000 self-insured retentions per occurrence with excess limits of $45 million, including wind damage.

The Property Appraiser participated in the County's insurance program during the year at a cost of $36,881. There were no significant reductions in insurance coverage from the prior year, and no settlements exceeded the Property Appraiser's insurance coverage in any of the past three fiscal years.

8. LITIGATION

The Property Appraiser is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding which will have a material adverse effect on the financial position of the Property Appraiser's Office.

9. CHANGE IN ACCOUNTING PRINCIPLE

For the year ended September 30, 2023, the Property Appraiser implemented GASB Statement No. 96, Subscription-Based Information Technology Agreements. Implementation had no effect on the Property Appraiser's financial statements.

10. SUBSEQUENT EVENTS

The Property Appraiser has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 5, 2023, the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	$ -	$ -	$ 15,891	$ 15,891
Miscellaneous revenue	-	-	3,324	3,324
Total revenues	-	-	19,215	19,215
EXPENDITURES				
Current				
General government:				
Salaries and benefits	6,294,341	6,489,334	5,982,019	507,315
Operating expenditures	806,640	806,640	891,906	(85,266)
Capital outlay	-	-	47,892	(47,892)
Reserved for contingencies	248,086	70,000	-	70,000
Total expenditures	7,349,067	7,365,974	6,921,817	444,157
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(7,349,067)	(7,365,974)	(6,902,602)	463,372
OTHER FINANCING SOURCES AND (USES)				
Transfers in	7,349,067	7,365,974	7,351,362	(14,612)
Transfers out	-	-	(448,760)	(448,760)
Total other financing sources	7,349,067	7,365,974	6,902,602	(463,372)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, OCTOBER 1, 2022	-	-	-	-
FUND BALANCE, SEPTEMBER 30, 2023	$ -	$ -	$ -	$ -

See notes to the required supplementary information.

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2023

The Property Appraiser's Office operates under budget procedures pursuant to Florida Statutes. Annual budgets are legally adopted for the general fund on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level.

Warren Averett
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chris Jones
Escambia County Property Appraiser

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Escambia County, Florida, Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated December 5, 2023.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Property Appraiser's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
December 5, 2023

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Chris Jones
Escambia County Property Appraiser

We have examined the Office of the Property Appraiser of Escambia County, Florida's (hereinafter referred to as Property Appraiser), compliance with Florida Statute 218.415 regarding investments for the year ended September 30, 2023.

Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence that we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement.

Our examination does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

Warren Averett, LLC

Pensacola, Florida
December 5, 2023

Warren Averett
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MANAGEMENT LETTER

Honorable Chris Jones
Escambia County Property Appraiser

Report on the Financial Statements
We have audited the financial statements of the general fund of the Office of the Property Appraiser of Escambia County**,** Florida, as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated December 5, 2023.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports which are dated December 5, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts, grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Property Appraiser, the Escambia County Board of County Commissioners and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
December 5, 2023

ESCAMBIA COUNTY, FLORIDA
PROPERTY APPRAISER

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2023

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SEPTEMBER 30, 2023

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The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SHERIFF

SEPTEMBER 30, 2023

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FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SHERIFF

SEPTEMBER 30, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable Chip Simmons, Sheriff
Escambia County, Florida

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Office of the Sheriff of Escambia County, Florida ("Sheriff"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2023, and the respective changes in financial position and cash flows, where applicable for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2023, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion nor provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying budgetary comparison schedule and combining financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2024, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 29, 2024

Financial Statements

ESCAMBIA COUNTY, FLORIDA
SHERIFF

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General Fund	Sheriff's Programs Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 2,176,398	$ 94,115	$ 2,270,513
Due from other funds	28,794	-	28,794
Due from Board of County Commissioners	686,471	-	686,471
Due from other governmental units	-	28,794	28,794
Inventory	485,723	-	485,723
Total assets	$ 3,377,386	$ 122,909	$ 3,500,295
LIABILITIES			
Accounts payable	$ 331,679	$ -	$ 331,679
Accrued liabilities	2,364,619	-	2,364,619
Due to other funds	-	28,794	28,794
Due to Board of County Commissioners	195,365	-	195,365
Unearned revenue	-	94,115	94,115
Total liabilities	2,891,663	122,909	3,014,572
FUND BALANCE			
Nonspendable:			
Inventory	485,723	-	485,723
Total fund balance	485,723	-	485,723
Total liabilities and fund balance	$ 3,377,386	$ 122,909	$ 3,500,295

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General Fund	Sheriff's Programs Fund	Total Governmental Funds
REVENUES			
Grant revenue	$ -	$ 1,316,809	$ 1,316,809
Total revenues	-	1,316,809	1,316,809
EXPENDITURES			
Public safety:			
Salaries and benefits	68,896,542	620,051	69,516,593
Operating expenditures	9,554,583	266,758	9,821,341
Debt service	150,000	430,000	580,000
Capital outlay	599,971	829,359	1,429,330
Total expenditures	79,201,096	2,146,168	81,347,264
Excess (Deficiency) of revenues over (under) expenditures	(79,201,096)	(829,359)	(80,030,455)
Other financing sources and uses:			
SBITA agreements	599,971	829,359	1,429,330
Transfers in	78,628,640	-	78,628,640
Transfers out	(27,515)	-	(27,515)
Total other financing sources and uses	79,201,096	829,359	80,030,455
Net change in fund balance	-	-	-
Fund balance, October 1, 2022	509,546	-	509,546
Change in inventory	(23,823)	-	(23,823)
Fund balance, September 30, 2023	$ 485,723	$ -	$ 485,723

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF NET POSITION – INTERNAL SERVICE FUND

YEAR ENDED SEPTEMBER 30, 2023

ASSETS		
Current assets		
Amounts held by others for benefits	$	3,272,747
Total assets		3,272,747
LIABILITIES		
Current liabilities		
Claims incurred but not reported	$	1,609,607
Total current liabilities		1,609,607
NET POSITION		
Unrestricted		1,663,140
Total net position	$	1,663,140

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – INTERNAL SERVICE FUND

YEAR ENDED SEPTEMBER 30, 2023

OPERATING REVENUES		
Charges for services		
Premium revenue - self insurance	$	10,645,412
Increase in premium reserves		496,473
Rebates and other		470,617
Total operating revenues		11,612,502
OPERATING EXPENSES		
Change in incurred but not reported claims		1,609,607
Claims expense- self insurance		8,986,874
Stop loss coverage		521,861
Administrative and operating expenses		736,813
Total operating expenses		11,855,155
Change in net position		(242,653)
Net position, October 1, 2022 (as restated)		1,905,793
Net position, September 30, 2023	$	1,663,140

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUND

YEAR ENDED SEPTEMBER 30, 2023

Cash Flows from Operating Activities	
Receipts from benefits management	$ 11,883,945
Payments to suppliers and for claims	(11,118,453)
Transfers to others for benefits	(3,272,747)
Net cash used in operating activities	(2,507,255)
Cash Flows from Investing Activities	
Sale of investments	2,029,488
Net decrease in cash and cash equivalents	(477,767)
Cash and cash equivalents at beginning of year	477,767
Cash and cash equivalents at end of year	$ -
Reconciliation of operating income (loss) to net cash cash provided (used) by operating activities	(242,653)
Changes in assets and liabilities:	
(Increase) decrease in amounts held by others for benefits	(3,272,747)
(Increase) decrease in accounts receivable	271,443
(Increase) decrease in prepaids	31,231
(Decrease) increase accounts payable	(312,952)
(Decrease) increase claims and judgements payable	1,018,423
Net cash used in operating activities	$ (2,507,255)

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2023

ASSETS		
Cash and cash equivalents	$	366,117
Total assets		366,117
LIABILITIES		
Due to defendant		3,117
Due to Clerk		13,777
Total liabilities		16,894
NET POSITION		
Restricted for:		
Employee events		17,866
Evidence		331,357
Total net position	$	349,223

See accompanying notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

STATEMENT OF CHANGES IN FIDUCIARY NET POSTION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

ADDITIONS		
Evidence collected	$	411,311
Civil process fees		336,454
Contributions from employees		28,632
Total additions		776,397
DEDUCTIONS		
Evidence returned to defendant		400,946
Paid to BOCC LET		30,175
Paid to BOCC per F.S.		225,394
Paid to Clerk for contempt		108,538
Credit card fees		2,522
Payments for employee events		28,284
Total deductions		795,859
Net change in fiduciary net position		(19,462)
Net position, October 1, 2022		368,685
Net position, September 30, 2023	$	349,223

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida, Sheriff (the "Sheriff") is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Sheriff's budget is submitted to the Escambia County Board of County Commissioners (the "Board") for approval. The Board appropriates and distributes to the Sheriff, on a monthly basis, funds necessary to operate the Sheriff's office.

For financial reporting purposes, the Sheriff is deemed to be a part of the primary government of Escambia County, Florida (the "County") and therefore, is included as such in the Escambia County, Florida, Annual Comprehensive Financial Report.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with *Rules of the Auditor General, State of Florida*, which require presentation of fund-level-only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Sheriff and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Sheriff's financial records and accounts are maintained in accordance with the principles of fund accounting, whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Sheriff's major funds are the General Fund and the Sheriff's Programs Fund.

The ***General Fund*** is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in other funds.

Additionally, the Sheriff reports the following fund types:

The ***Special Revenue Funds*** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The ***Sheriff's Programs Fund*** is used to account for various grant and federal forfeiture activities.

1. Summary of Significant Accounting Policies – Continued

The ***Proprietary Fund – Internal Service Fund*** is used to account for employee medical insurance coverage for employees of the Sheriff and for risks from medical benefit claims of the self-funded health insurance plan.

The ***Custodial Funds*** are used to account for assets received and held by the Sheriff as a fiduciary for individuals, private organizations and other governments. The Sheriff has several custodial funds for varying purposes.

C. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000, with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in the County's government-wide financial statements. It is not appropriate to report capital assets and the related depreciation in the governmental fund financial statements.

D. Fund Balance and Flow Assumptions

Government funds - Fund balance at September 30, 2023, consists of the following:

Nonspendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Nonspendable fund balance at the Sheriff consists of $485,723 for inventory.

Remaining fund balances are classified as following, depending upon the Sheriff's ability to control the spending of these balances:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation. As of September 30, 2023, the restricted fund balance at the Sheriff consists of $349,223 in Custodial Funds.

Committed fund balances can only be used for specific purposes imposed internally by the Sheriff's formal action of highest level of decision-making authority. As of September 30, 2023, the Sheriff had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2023, the Sheriff had no assigned fund balances.

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been assigned to other funds and has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances. As of September 30, 2023, the Sheriff had no unassigned fund balances because all excess revenues within the General Fund are required to be remitted to the Board, and there were no negative residual balances in the Special Revenue Fund.

1. Summary of Significant Accounting Policies – Continued

Periodically, the Sheriff will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

E. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned, but unused, sick leave, annual leave and compensatory time, which will be paid upon separation from service. The amount of vested, accumulated, compensated absences payable, based upon the Sheriff's paid-time-off (PTO) policy, is reported as a liability in the statement of net position in the County's government-wide financial statements. That liability also includes earned, but unused sick leave, annual leave and compensatory time, as well as FICA taxes and retirement contributions related thereto.

F. Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements and also refers to the timing of the measurements made, regardless of the measurement focus applied.

Measurement Focus – The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period. The Sheriff considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Compensated absences are paid from the General Fund. Capital asset acquisitions are recorded as expenditures in the governmental funds.

1. Summary of Significant Accounting Policies – Continued

The proprietary fund financial statements are reported using the economic resources measurement focus. Under this measurement focus, all assets and all liabilities associated with the operation of the fund are included on the balance sheet. The statement of revenue, expenses and changes in net position reports revenues and expenses. The proprietary funds are reported using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. The principal operating revenues for the proprietary funds are fees and charges for funding the self-insurance program. Operating expenses for the internal service fund include the cost of providing services and administrative expenses.

Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. On an accrual basis, revenue from interest is recorded when earned.

G. Funding Provided by Board of County Commissioners

The Board funds the majority of the operating budget of the Sheriff. Payment by the Board to fund the operations of the Sheriff is recorded as a "transfer out" in the basic financial statements of the County and as an operating "transfer in" on the financial statements of the Sheriff.

In accordance with Florida Statutes, the General Fund's excess of revenues over expenditures is returned to the Board at the end of the fiscal year. Repayments to the Board are recorded as a "transfer out" in the financial statements of the Sheriff and the amount of undistributed excess appropriations at the end of the fiscal year is reported as amounts due the Board.

2. Deposits and Investments

Cash and cash equivalents are highly liquid investments with original maturities of three months or less when purchased. Investments, if any, are recorded at fair value. The Sheriff has an investment policy governed by the provisions of Florida Statute 218.415 as to the type of investments that can be made. Authorized investments include the Local Government Surplus Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969; Security and Exchange registered money market funds with the highest credit quality rating from a recognized rating agency; savings accounts or certificates of deposit in state-certified depositories; notes, bonds or treasury bills or other direct obligations of the United States Treasury, federal agencies and instruments; and repurchase agreements.

2. Deposits and Investments – Continued

Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure. The Sheriff manages custodial credit risk by maintaining its deposits in financial institutions designated as "Qualified Public Depositories" by the State Treasurer.

The Sheriff's cash deposits are held by a bank that qualifies as a public depository under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. All of the Sheriff's deposits are fully insured by the Public Deposit Trust Fund.

At September 30, 2023, the reported amount of the Sheriff's deposits was approximately $2.6 million, and the bank balance was approximately $3.3 million, consisting entirely of cash and deposit accounts.

3. Interfund Receivables and Payables

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. Transfers consist of $78,628,640 of "transfers in" from the Board and "transfers out" of unspent appropriations in the amount of $27,515.

4. Inventory

Inventory is valued at cost using the first-in/first out (FIFO) method and consists of expendable supplies. The costs of such inventory are recorded as expenditures when purchased and also reported as inventory assets based on a physical inventory of supplies on hand at year end.

5. Retirement Plan

The Sheriff participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The State of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report may be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (the "Pension Plan"), a multiple-employer, cost-sharing, defined benefit retirement plan, or the defined contribution plan (the "Investment Plan"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

5. Retirement Plan - Continued

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 60 months (96 months under certain circumstances) after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class.

Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings, less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the Deferred Retirement Option Program.

The contribution requirements of the Sheriff and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Sheriff's contributions to FRS for the years ended September 30, 2023, 2022 and 2021, were approximately $10.5 million, $8.9 million and $7.9 million, respectively, equal to the required contributions for each year.

5. Retirement Plan - Continued

The contribution rates in effect during the period ended September 30, 2023, 2022 and 2021, were as follows:

	2023	2022	2021
Regular Class Members not qualifying for other classes.	13.57%	11.91%	10.82%
Senior Management Class Members of senior management who do not elect the optional annuity retirement program.	34.52%	31.57%	29.01%
Elected Officials Class Certain elected county officials.	58.68%	57.00%	51.42%
Deferred Retirement Option Program (DROP) Members enrolled in DROP from FRS.	21.13%	18.60%	18.34%
Special Risk Class Members employed as law enforcement officers, firefighters or correctional officers that meet the criteria to qualify for this class.	32.67%	27.83%	25.89%

Net Pension Obligation – Proportionate Share

The Sheriff has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the annual comprehensive financial report of Escambia County, Florida.

6. Other Postemployment Benefit (OPEB) Obligations, Other Than Pensions

The Sheriff offers postemployment health care benefits to all retired employees and their dependents. Participating retirees are required to reimburse the Sheriff for 100% of the premium cost, which is netted against the premium payment, so that no net expenditure is initially recorded in the financial statements. However, these retirees are receiving an “implicit subsidy” because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability is measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole, and not separately for the Sheriff. Accordingly, these calculations and disclosures can be found in the County’s annual comprehensive financial report.

7. Risk Management

The Sheriff is exposed to risk of loss for claims and judgments for public liability, workers' compensation, and other special risks. Public liability and special risks are covered by commercial insurance policies which are accounted for in the Sheriff's general fund. The Sheriff bears no risk of loss under this type of coverage. There has been no significant reduction in insurance coverage from the prior fiscal year. Insurance coverage has been sufficient to cover all claims made in the prior three fiscal years. The Sheriff participates in the Florida Sheriffs Workers' Compensation Self Insurance Program. It is a fully insured, guaranteed cost program with a deductible trust fund and insurance with a commercial carrier that is managed by the Florida Sheriffs' Risk Management Fund. The Sheriff retains no risk.

The Sheriff utilizes a self-funded health plan to provide comprehensive medical benefits to the employees, retirees, and their dependents by participating in the Florida Sheriffs Employee Benefit Trust (FSEBT). The FSEBT was established in 1984 by several Florida Sheriffs for the main purpose of providing group health, life, and disability insurance benefits for all classes of employees of Florida Sheriffs' offices and associated governmental entities. The Sheriff's plan is self-funded coverage up to an agreed upon retention limit. Should a claim reach the retention limit, the Sheriff is covered through excess coverage and aggregate stop-loss reinsurance offered by the FSEBT. The limits are $150,000 on an individual basis in a play year and $450,000 on an aggregate basis. The Sheriff's incurred but not reported health claims are separately calculated under the plan, however, all other financial information is pooled with the FSEBT. The amounts attributable to the Sheriff are reflected in the amounts held by the FSEBT for benefits at September 30, 2023. Participation in the FSEBT generally requires a thirty-six-month commitment period. The commitment period ends in September 2024. The FSEBT provides annual audited financial statements to its members.

The Sheriff uses an internal service fund to account for risks from medical benefit claims. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. On September 30, 2023, the amount of these liabilities was $1,609,607. This liability has been determined based on an actuarial valuation of all claims reported and all claims incurred but not reported (IBNR) as of September 30, 2023. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

	2023	2022
Claims liability at beginning of year	$ 591,184	$ 494,161
Current year claims and estimated changes	10,005,297	12,975,673
Claim payments	(8,986,874)	(12,878,650)
Claims liability at end of year	$ 1,609,607	$ 591,184

8. Subscription-Based Information Technology Arrangements

Change in Accounting Principle
Effective October 1, 2022, the Sheriff adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs).* GASB Statement No. 96 provides accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). The adoption of this statement did not affect beginning fund balance, but it required additional reporting of all SBITA related amounts and additional SBITA related disclosures.

SBITAs
The Sheriff's Office entered into two SBITAs for various terms under certain agreements that meet the definition of a SBITA under GASB Statement No. 96. Detailed information about the Sheriff's SBITAs can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

SBITAs entered into by the Sheriff's Office are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred.

9. Federal and State Financial Assistance

The following programs are presented in the schedules of expenditures of federal and state awards within the Escambia County financial report under the *Uniform Guidance*.

Coach Aaron Feis Guardian Program
Disaster Grants – Public Assistance
Escambia County Gun Violence Reduction – Shot Spotter Grant Program
Edward Byrne Memorial – Justice Assistance Grant Program
Florida Incident Based Reporting System
High Intensity Drug Trafficking Area Program
Homeland Security Grant Program
Port Security Grant – Homeland Security

10. Fund Expenditure Details

The following is a schedule of the General Fund's expenditures for the year ended September 30, 2023:

Account Description	Law Enforcement	Court Security	Totals
Salary and benefits	$ 64,630,310	$ 4,266,232	$ 68,896,542
Operating expenditures	9,549,439	5,144	9,554,583
Debt service	150,000		150,000
Capital outlay	599,971	-	599,971
Totals	$ 74,929,720	$ 4,271,376	$ 79,201,096

11. Litigation

The Sheriff is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding, which will have a material adverse effect on the financial position of the Sheriff's Office.

12. Commitments and Contingencies

The Sheriff receives financial assistance from federal and state agencies primarily in the form of operating grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Disallowed claims, if any, resulting from such audits, may become liabilities of the Sheriff.

13. Prior Period Adjustment

For the year ended September 30, 2023, the Sheriff has restated the beginning fund balance for the Internal Service Fund to correct approximately $1.9 million which was not previously recorded.

14. Subsequent Events

The Sheriff has evaluated events and transactions that occurred between September 30, 2023, and January 29, 2024 which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Public safety:				
Salaries and benefits	69,276,416	70,151,416	68,896,542	1,254,874
Operating expenditures	8,049,501	8,377,224	9,554,583	(1,177,359)
Capital outlay	100,000	100,000	599,971	(499,971)
Debt service	-	-	150,000	(150,000)
Total expenditures	77,425,917	78,628,640	79,201,096	(572,456)
Excess (Deficiency) of revenues over (under) expenditures	(77,425,917)	(78,628,640)	(79,201,096)	(572,456)
Other financing sources and uses:				
SBITA agreements	-	-	599,971	599,971
Transfers in	77,425,917	78,628,640	78,628,640	-
Transfers out	-	-	(27,515)	(27,515)
Total other financing sources and uses	77,425,917	78,628,640	79,201,096	(27,515)
Net change in fund balance	-	-	-	-
Fund balance, October 1, 2022	-	-	509,546	509,546
Change in inventory	-	-	(23,823)	(23,823)
Fund balance, September 30, 2023	$ -	$ -	$ 485,723	$ 485,723

Note: Due to the adoption of GASB 96, the Sheriff recognized an unbudgeted capital outlay expenditure and offsetting SBITA financing to recognize two new SBITAs executed in fiscal year 2023, which results in capital outlay expenditures exceeding budget. This is not considered to be an over expenditure of their legally adopted budget.

ESCAMBIA COUNTY, FLORIDA
SHERIFF

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Sheriff's Office operates under budget procedures pursuant to Florida Statutes. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget for the Sheriff's General Fund is a "legally adopted" budget, whereas the budget for the Sheriff's Programs Fund is prepared and used solely as an internal management tool and is not considered "legally adopted." The legal level of budgetary control is at the fund level.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – SHERIFF'S PROGRAMS FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Grant revenue:				
FBI Cyber Crime	$ 19,841	$ 14,105	$ 5,463	$ (8,642)
U.S. Marshall's	30,000	30,000	23,715	(6,285)
HIDTA	19,373	19,373	16,571	(2,802)
OCDETF	90,000	90,000	72,378	(17,622)
ATF	19,180	19,180	7,614	(11,566)
Guardian	99,999	147,757	75,564	(72,193)
Hurricane Ian	-	266,882	266,882	-
DEA Task Force	19,841	16,773	16,773	-
PED Bike HVE	52,886	132,886	132,570	(316)
FED Jag 2021	98,809	98,809	98,809	-
FIBRS: FL INCBASED	92,755	92,755	92,755	-
Stone Garden	62,832	62,832	5,981	(56,851)
Shot Spotter	-	850,000	430,000	(420,000)
Operation Overwatch	-	3,718	3,718	-
FBI-TFO	-	459	459	-
Port Security	-	454,877	55,974	(398,903)
FED Jag 2022	-	124,745	11,583	(113,162)
Total revenues	605,516	2,425,151	1,316,809	(1,108,342)
EXPENDITURES				
Public safety:				
Salaries and benefits	605,516	909,489	620,051	289,438
Operating expenditures	-	1,515,662	266,758	1,248,904
Debt service	-	-	430,000	(430,000)
Capital outlay	-	-	829,359	(829,359)
Total expenditures	605,516	2,425,151	2,146,168	278,983
Excess (Deficiency) of revenues over (under) expenditures	-	-	(829,359)	(829,359)
Other financing sources and uses:				
SBITA agreements	-	-	829,359	829,359
Total other financing sources and uses	-	-	829,359	829,359
Net change in fund balance	-	-	-	-
Fund balance, October 1, 2022	-	-	-	-
Fund balance, September 30, 2023	$ -	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
SHERIFF

COMBINING STATEMENT OF FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2023

	Custodial Funds			
	Evidence Trust Fund	Civil Trust Fund	General Employee Events Fund	TOTAL
ASSETS				
Cash and cash equivalents	$ 334,474	$ 13,777	$ 17,866	$ 366,117
Total assets	334,474	13,777	17,866	366,117
LIABILITIES				
Due to defendant	3,117		-	3,117
Due to Clerk	-	13,777	-	13,777
Total liabilities	3,117	13,777	-	16,894
NET POSITION				
Restricted for:				
Employee events	-	-	17,866	17,866
Evidence	331,357	-	-	331,357
Total net position	$ 331,357	$ -	$ 17,866	$ 349,223

ESCAMBIA COUNTY, FLORIDA
SHERIFF

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

	Evidence Trust Fund	Civil Trust Fund	General Employee Events Fund	TOTAL
ADDITIONS				
Evidence collected	$ 411,311	$ -	$ -	$ 411,311
Civil process fees	-	336,454	-	336,454
Contributions from employees	-	-	28,632	28,632
Total additions	411,311	336,454	28,632	776,397
DEDUCTIONS				
Evidence returned to defendant	400,946	-	-	400,946
Paid to BOCC LET	30,175	-	-	30,175
Paid to BOCC per F.S.	-	225,394	-	225,394
Paid to Clerk for contempt	-	108,538	-	108,538
Credit card fees	-	2,522	-	2,522
Payments for employee events	-	-	28,284	28,284
Total deductions	431,121	336,454	28,284	795,859
Net change in fiduciary net position	(19,810)	-	348	(19,462)
Net position, October 1, 2022	351,167	-	17,518	368,685
Net position, September 30, 2023	$ 331,357	$ -	$ 17,866	$ 349,223

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chip Simmons, Sheriff
Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of each major fund and the aggregate remaining fund information of the Office of the Sheriff of Escambia County, Florida (hereinafter referred to as "Sheriff"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated January 29, 2024.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
January 29, 2024

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Chip Simmons, Sheriff
Escambia County, Florida

We have examined the Office of the Sheriff of Escambia County, Florida's (hereinafter referred to as "Sheriff"), compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2023. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination agreement.

Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

Warren Averett, LLC

Pensacola, Florida
January 29, 2024

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MANAGEMENT LETTER

Honorable Chip Simmons, Sheriff
Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements of the Office of the Sheriff of Escambia County, Florida (hereinafter referred to as "Sheriff"), as of and for the year ended September 30, 2023, and have issued our report thereon dated January 29, 2024.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 Rules of the Florida Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 29, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial report.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management.

During audit procedures performed in the current year, it was determined the Sheriff had previously not accounted for the health insurance self-insurance operations other than the annual funding of plan premiums or other required additional premiums. The Sheriff inadvertently excluded reporting the operations of the health-related self-insurance operations within a separate internal service fund. As disclosed in Note 13, a prior period adjustment was proposed for the beginning net position and the internal service fund is reported for fiscal year 2023.

Additional Matters
Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Sheriff, and the Escambia County Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 29, 2024

ESCAMBIA COUNTY, FLORIDA
SHERIFF

SCHEDULE OF FINDINGS AND RESPONSES

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SUPERVISOR OF ELECTIONS

SEPTEMBER 30, 2023

Warren Averett
CPAs AND ADVISORS
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FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA SUPERVISOR OF ELECTIONS

SEPTEMBER 30, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable David Stafford
Escambia County, Florida, Supervisor of Elections

Opinions

We have audited the accompanying financial statements of the general fund and the grant fund of the Escambia County, Florida, Supervisor of Elections, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Supervisor of Elections as of September 30, 2023, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Supervisor of Elections, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the Rules of the Auditor General, State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Escambia County, Florida, as of September 30, 2023, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor of Elections' ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor of Elections' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Supervisor of Elections' internal control over financial reporting, and on our tests of its compliance, with certain provisions of laws, regulations, contracts and grant agreements and other matters included under the heading: *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.* The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
December 18, 2023

Financial Statements

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General Fund	Grant Fund
Assets		
Due from other governmental units	$ 41,729	$ -
Total assets	$ 41,729	$ -
Liabilities		
Accounts payable	$ 12,873	$ -
Accrued liabilities	28,856	-
Due to the other governmental units	-	-
Total liabilities	41,729	-
Fund Balance		
Restricted for:		
Grants	-	-
Total fund balance	-	-
Total liabilities and fund balance	$ 41,729	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Grant Fund
Revenues:		
Grant revenue	$ -	$ 102,547
Charges for services	24,001	-
Total Revenues	24,001	102,547
Expenditures:		
Current:		
General government:		
Salaries and benefits	1,398,607	-
Operating expenditures	1,239,510	95,351
Capital outlay	-	7,196
Total Expenditures	2,638,117	102,547
Deficiency of Revenues Under Expenditures	(2,614,116)	-
Other Financing Sources and Uses:		
Transfers in	2,614,116	
Transfers out	-	-
Total Other Financing Sources and Uses	2,614,116	-
Net Change in Fund Balance	-	-
Fund Balance, October 1, 2022	-	-
Fund Balance, September 30, 2023	$ -	$ -

See notes to the financial statements.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant principles and policies used in the preparation of these financial statements.

A. Reporting entity

The Escambia County, Florida, Supervisor of Elections is an elected constitutional officer, as provided by Article VIII, Section 1 (d) of the Constitution of the State of Florida. The Supervisor of Elections' budget is submitted to the Escambia County Board of County Commissioners (the Board) for approval. The Board appropriates and provides funding necessary to operate the Supervisor of Elections' office.

For financial reporting purposes, the Supervisor of Elections is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Comprehensive Annual Financial Report.

B. Basis of presentation – fund financial statements

These financial statements have been prepared for the purpose of complying with Rules of the Auditor General, State of Florida, which require presentation of *fund level* only financial statements, and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Supervisor of Elections and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Supervisor of Elections' financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Supervisor of Elections maintains two governmental funds as follows:

General Fund - Accounts for all financial resources except those required to be accounted for in other funds.

Grant Fund - Accounts for activities of various federal and state grants.

C. Basis of accounting and measurement focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements and also refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when received in cash or when they become both measurable and available to finance expenditures of the current period. The Supervisor of Elections considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Compensated absences are paid from the general fund. Capital asset acquisitions are recorded as expenditures in the governmental funds.

1. Summary of Significant Accounting Policies (Continued)

C. Basis of accounting and measurement focus (Continued)

The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets, deferred outflows, current liabilities and deferred inflows are included in the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of available spendable resources during a period.

D. Funding from the Board of County Commissioners

Appropriations from the Board are recorded as "transfers in" on the Statement of Revenues, Expenditures and Changes in Fund Balance.

In accordance with Florida Statutes, the general fund's excess of revenues and transfers in over expenditures and interfund transfers out is returned to the Board at year end and is reported as a "transfer out" on the Statement of Revenues, Expenditures and Changes in Fund Balance. This amount was zero for the year.

E. Fund balance and flow assumptions

Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending. Fund balance at September 30, 2023, consists of the following:

Non-spendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. As of September 30, 2023, the Supervisor of Elections had no non-spendable fund balance.

Remaining fund balances are classified as follows, depending upon the Supervisor of Elections' ability to control the spending of these balances:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations, or are imposed by law through constitutional provisions or enabling legislation. As of September 30, 2023, the Supervisor of Elections had no restricted fund balances.

Committed fund balances can only be used for specific purposes imposed internally by the Supervisor of Elections' formal action of highest level of decision-making authority. As of September 30, 2023, the Supervisor of Elections had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2023, the Supervisor of Elections had no assigned fund balances.

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been assigned to other funds and has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances. As of September 30, 2023, the Supervisor of Elections had no unassigned fund balances because all excess revenues within the General Fund are required to be remitted to the Board, and there were no negative residual balances in the special revenue fund.

1. Summary of Significant Accounting Policies (Continued)

E. Fund balance and flow assumptions (Continued)

Periodically, the Supervisor of Elections will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Supervisor of Elections' policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

F. Capital assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in Escambia County's government-wide financial statements.

G. Accumulated compensated absences

Employees may accumulate, subject to limitations, amounts of earned, but unused paid time off, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable based upon the Supervisor of Elections' paid-time-off (PTO) policy is reported as a liability in the statement of net position in the County's basic financial statements. That liability includes earned but unused PTO, as well as FICA taxes and retirement contributions related thereto. Compensated absences are paid from the General Fund.

2. Change in Accounting Principle

For the year ended September 30, 2023, the Supervisor of Elections implemented GASB Statement No. 96, Subscription-Based Information Technology Agreements. Implementation had no effect on the Supervisor of Election's financial statements.

3. Cash deposits with financial institutions

The Supervisor of Elections does not maintain a separate cash account. The Escambia County Clerk of the Circuit Court and Comptroller, serving as the accountant for the Supervisor of Elections, records all cash activity using a pooled cash account of the Board. The "due from" reflected on the Supervisor of Elections' balance sheet represents the amount of cash held by the Board on behalf of the Supervisor of Elections.

The Board manages custodial credit risk by maintaining its deposits in financial institutions designated as "Qualified Public Depositories" by the State Treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

4. Due to/from other governments

At September 30, 2023, the amounts due from other governmental units totaled $41,729 and was receivable from the Board.

5. Retirement plan

Plan Description — The Supervisor of Elections participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The state of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report maybe be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer, cost- sharing defined benefit retirement plan or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service, or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service, or to those employees who have at least 33 years of creditable service, regardless of age.

Members in the Investment Plan decide how their funds are allocated between various investment accounts and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the Deferred Retirement Option Program.

5. Retirement plan (Continued)

The contribution requirements of the Supervisor of Elections and members are established and may be amended by FRS. Both plans are contributory for member and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Supervisor of Elections' contributions to FRS for the years ended September 30, 2023, 2022 and 2021, were $177,704, $156,357 and $133,980, respectively, equal to the required contributions for each year.

The contribution rates in effect during the period ended September 30, 2023, 2022 and 2021, were as follows:

	2023	2022	2021
Regular Class:	13.57%	11.91%	10.82%
Members not qualifying for other classes.			
Senior Management Class:	34.52%	31.57%	29.01%
Members of senior management who do not elect the optional annuity retirement program.			
Elected Officials Class:	58.68%	57.00%	51.42%
Certain elected county officials.			
Deferred Retirement Option Program (DROP):	21.13%	18.60%	18.34%
Members are enrolled in DROP from FRS			

Net Pension Obligation – Proportionate Share

The Supervisor of Elections has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions.* This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the comprehensive annual financial report of Escambia County, Florida.

6. Other post-employment (OPEB) benefits, other than pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Supervisor of Elections' Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability are measured as the portion of the actuarial present value of the projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Supervisor of Elections' Office. Accordingly, these calculations and disclosures can be found in the County's comprehensive annual financial report.

7. Risk management

The County has a risk management program to insure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 - $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

The Supervisor of Elections participated in the County's insurance program during fiscal year 2021. There were no significant reductions in insurance coverage from the prior year, and there have been no settlements which exceeded the Supervisor of Elections' insurance coverage in any of the past three fiscal years.

8. Commitments and contingencies

The Supervisor of Elections receives federal and state financial assistance primarily in the form of capital and operating grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Disallowed costs, if any, resulting from such audits may become liabilities of the Supervisor of Elections. However, in the opinion of management, disallowed costs, if any, will not have a material effect on the financial statements.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Charges for services	$ -	$ -	$ 24,001	$ 24,001
Total Revenues	-	-	24,001	24,001
Expenditures:				
Current:				
General government:				
Salaries and benefits	1,946,971	1,946,971	1,398,607	548,364
Operating expenditures	1,360,663	1,360,663	1,239,510	121,153
Capital outlay	67,000	67,000	-	67,000
Total Expenditures	3,374,634	3,374,634	2,638,117	736,517
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,374,634)	(3,374,634)	(2,614,116)	760,518
Other Financing Sources and Uses:				
Transfers in	3,374,634	3,374,634	2,614,116	(760,518)
Total Other Financing Sources	3,374,634	3,374,634	2,614,116	(760,518)
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2022	-	-	-	-
Fund Balance, September 30, 2023	$ -	$ -	$ -	$ -

See accompanying notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – SPECIAL REVENUE FUND – GRANT FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Grant revenue	$ -	$ 121,320	$ 102,547	$ (18,773)
Total Revenues	-	121,320	102,547	(18,773)
Expenditures:				
Current:				
General government:				
Operating expenditures grants	-	29,170	95,351	(66,181)
Capital outlay	-	92,150	7,196	84,954
Total Expenditures	-	121,320	102,547	18,773
Excess (Deficiency) of Revenues	-	-	-	-
Other Financing Sources and Uses:				
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2022	-	-	-	-
Fund Balance, September 30, 2023	$ -	$ -	$ -	$ -

See accompanying notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Supervisor of Elections operates under budget procedures pursuant to Florida Statutes. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable David Stafford
Supervisor of Elections, Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of the general fund and the grant fund of the Supervisor of Elections of Escambia County, Florida (hereinafter referred to as "Supervisor of Elections"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated December 18, 2023.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of Supervisor of Elections' financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Supervisor of Elections' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
December 18, 2023

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable David Stafford
Supervisor of Elections, Escambia County, Florida

We have examined the Office of the Supervisor of Elections of Escambia County, Florida's (hereinafter referred to as the "Supervisor of Elections") compliance with Florida Statute 218.415, regarding investments for the year ended September 30, 2023.

Management is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

Warren Averett, LLC
Pensacola, Florida
December 18, 2023

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CPAs AND ADVISORS

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MANAGEMENT LETTER

Honorable David Stafford
Supervisor of Elections of Escambia County

Report on the Financial Statements
We have audited the financial statements of the general fund and the grant fund of the Office of the Supervisor of Elections of Escambia County, Florida (hereinafter referred to as the "Supervisor of Elections"), as of and for the year ended September 30, 2023, and the related notes to the financial statements and have issued our report thereon dated December 18, 2023.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 Rules of the Florida Auditor General.

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial audit report.

Financial Management
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., Rules of the Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of This Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Supervisor of Elections, Escambia County Board of County Commissioners and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
December 18, 2023

ANNUAL AUDIT REPORT

SUPERVISOR OF ELECTIONS
ESCAMBIA COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND REPONSES

SEPTEMBER 30, 2023

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA TAX COLLECTOR

SEPTEMBER 30, 2023

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR
SEPTEMBER 30, 2023

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Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

Opinions

We have audited the accompanying financial statements of the general fund and the aggregate remaining fund information of the Office of the Tax Collector of Escambia County, (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund and the aggregate remaining fund information of the Tax Collector as of September 30, 2023, and the respective changes in financial position, where applicable, thereof and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* (Rules) of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, and the aggregate remaining fund information, only for the portion of each major fund, and the aggregate remaining fund information, of Escambia County, Florida, that are attributable to the Tax Collector. They do not purport to and do not present fairly the financial position of Escambia County, Florida, as of September 30, 2023, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for 12 months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. According, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule and related notes, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tax Collector's financial statements. The combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of these financial statements. The combining statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters included under the heading *"Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."* The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
December 20, 2023

Financial Statements

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

BALANCE SHEET – GOVERNMENTAL FUND

SEPTEMBER 30, 2023

	General Fund
Assets	
Cash and cash equivalents	$ 1,641,615
Liabilities	
Accounts payable	$ 282,645
Accrued liabilities	112,451
Due to Board of County Commissioners	1,016,294
Due to other governmental units	39,065
Unearned revenue	191,160
Total liabilities	1,641,615
Fund Balance	-
Total liabilities and fund balance	$ 1,641,615

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	General Fund
REVENUES	
Charges for services	$ 3,965,945
Miscellaneous revenue	253,391
Total revenues	4,219,336
EXPENDITURES	
Current:	
General government:	
Salaries and benefits	6,906,369
Operating expenditures	1,203,843
Debt service - principal	605,131
Debt service - interest	22,005
Capital outlay	54,834
Total expenditures	8,792,182
DEFICIENCY OF REVENUES OVER EXPENDITURES	(4,572,846)
OTHER FINANCING SOURCES (USES)	
Transfers in	5,589,140
Transfers out	(1,016,294)
Total other financing sources	4,572,846
NET CHANGE IN FUND BALANCES	-
FUND BALANCES, OCTOBER 1, 2022	-
FUND BALANCES, SEPTEMBER 30, 2023	$ -

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS

YEAR ENDED SEPTEMBER 30, 2023

Assets	
Cash and cash equivalents	$ 5,818,135
Accounts receivable	671,805
Total assets	6,489,940
Liabilities	
Due to individuals	464,430
Due to other governments	6,025,510
Total liabilities	6,489,940
Net Position	
Restricted	-
Total net position	$ -

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS

SEPTEMBER 30, 2023

Additions	
Collections of taxes on behalf of other entities	$ 388,882,586
Collections of fees on behalf of other entities	30,933,838
Total additions	419,816,424
Deductions	
Payments of taxes to other entities	388,394,177
Payments of fees to other entities	30,887,284
Other	534,963
Total deductions	419,816,424
Net Change in Fiduciary Net Position	-
Net Position, October 1, 2022	-
Net Position, September 30, 2023	$ -

See notes to financial statements.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements.

A. Reporting Entity

The Escambia County, Florida Tax Collector (Tax Collector) is an elected constitutional officer as provided by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Tax Collector's budget is approved by the Florida Department of Revenue and submitted to the Escambia County Board of County Commissioners (the Board). The Board pays a monthly fee to the Tax Collector for collection of property taxes based on a statutory formula. The remainder of the budget is funded by fees earned for providing services for other governmental agencies.

For financial reporting purposes, the Tax Collector is deemed to be a part of the primary government of Escambia County, Florida (the County), and therefore, is included as such in the Escambia County, Florida, Annual Comprehensive Financial Report.

B. Basis of Presentation – Fund Financial Statements

These financial statements have been prepared for the purpose of complying with *Rules of the Auditor General, State of Florida*, which require presentation of *fund level* only financial statements and permit omission of entity-wide full accrual financial statements and management's discussion and analysis. Therefore, these financial statements are intended to present only the financial position and changes in financial position of that portion of Escambia County, Florida, that relate to transactions of the Tax Collector and are not intended to present the financial position and changes in financial position of Escambia County, Florida, taken as a whole.

The Tax Collector's financial records and accounts are maintained in accordance with the principles of "fund accounting," whereby resources are classified for accounting and reporting purposes into funds to ensure compliance with any special restrictions or limitations on the use of such resources. The Tax Collector's funds are defined as follows:

Governmental Funds:

The g*eneral fund* is the general operating fund of the Tax Collector. It is used to account for all financial resources except those required to be accounted for in other funds.

Fiduciary Funds:

The *custodial funds* are used to account for assets held for individuals, private organizations or other governments and consist primarily of taxes and fees collected, but not distributed to other governments.

Fund balances are classified either as non-spendable or as restricted, committed, assigned and unassigned, based on the extent to which there are external and internal constraints on the spending.

1. Summary of Significant Accounting Policies – Continued

C. Measurement Focus and Basis of Accounting

The general fund is accounted for using the *current resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they become susceptible to accrual—that is when they are both measurable and available to finance expenditures of the current period. The Tax Collector considers receivables collected within 60 days after year-end to be available and recognizes them as revenues of the current year. Expenditures generally are recorded when the related fund liability is incurred. However, expenditures for compensated absences are recognized when payments are made to employees.

Fiduciary fund financial statements are reported using the accrual basis of accounting.

D. Funding from Board of County Commissioners

Commissions from the Board are recorded as “transfers in” on the statement of revenues, expenditures and changes in Fund Balance.

In accordance with Florida Statutes, the general fund’s excess of revenues and transfers over expenditures is returned to the Board at year end and is reported as a “transfer out” on the Statement of Revenues, Expenditures and Changes in Fund Balance.

E. Capital Assets

Capital assets (vehicles, equipment and other property costing at least $5,000 with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and depreciated in Escambia County’s government-wide financial statements.

F. Accumulated Compensated Absences

Employees may accumulate, subject to limitations, amounts of earned but unused paid time off, which will be paid upon separation from service. The amount of vested accumulated compensated absences payable is reported as a liability in the statement of net position in the County’s basic financial statements. That liability includes earned but unused paid time off, as well as FICA taxes and retirement contributions related thereto.

2. Deposits and Investments

The investment of surplus funds is governed by the provisions of Florida Statute 218.415 as to the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk of loss in the event of a bank failure.

The Tax Collector manages custodial credit risk by maintaining its deposits in a financial institution designated as "Qualified Public Depository" by the State Treasurer.

All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2023, the reported amount of the Tax Collector's deposits was approximately $7.45 million, and the bank balance was approximately $7.40 million, consisting entirely of deposits in checking and saving accounts.

3. Interfund Receivables, Payables and Transfers

Interfund receivables and payables consist of amounts due to or from funds during the normal course of business. At September 30, 2023, there were no interfund receivables or payables within the Tax Collector's funds. Transfers in consist of $5,589,140 from the Board and transfers out (excess budget and fees to the Board) totaled $1,016,294.

4. Due to the Board of County Commissioners

At September 30, 2023, the due to the Board totals $1,016,294 and is comprised of excess fees over expenditures.

6. Retirement Plan

The Tax Collector participates in the Florida Retirement System (FRS), administered by the Florida Department of Management Services. The FRS was established in 1970 by Chapter 121, Florida Statutes. Changes to the FRS can only be made by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The state of Florida issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for FRS. The report maybe be obtained on the division's website at http://www.dms.myflorida.com. The report may also be obtained by contacting the Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, FL 32315-9000.

6. Retirement Plan – Continued

Employees elect participation in either the defined benefit plan (Pension Plan), a multiple-employer cost-sharing defined benefit retirement plan or the defined contribution plan (Investment Plan). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university community college or a participating city or special district within the state of Florida.

The FRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Retirement benefits are based upon age, average compensation and years of service credit where average compensation is computed as the average of the members' highest five or eight fiscal years of earnings, depending upon enrollment date. A post-employment health insurance subsidy is also provided to eligible retired members through the FRS in accordance with Florida Statutes.

For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service or to those employees who have at least 30 years of creditable service, regardless of age.

For employees who were enrolled in the plan after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service or to those employees who have at least 33 years of creditable service, regardless of age.

Early retirement is available for vested members with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement age and years of service requirements also vary depending on membership class.

In addition to the above benefits, the Deferred Retirement Option Program (DROP) is available under the Pension Plan when the member first reaches eligibility for normal retirement. This program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 60 months (96 months under certain circumstances) after electing to participate.

For those members who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. The Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class. Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination. The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member's account. Members in the Investment Plan are not eligible for participation in the DROP.

The contribution requirements of the Tax Collector and members are established and may be amended by FRS. Both plans are contributory for employees and require a 3% employee contribution. This is in addition to the contributions that are the obligation of the employer. The Tax Collector's contributions to FRS for the years ended September 30, 2023, 2022 and 2021, were $716,919, $658,644 and $607,591, respectively, equal to the required contributions for each year.

6. Retirement Plan – Continued

The contribution rates in effect during the period ended September 30, 2023, 2022 and 2021, were as follows:

	2023	2022	2021
Regular Class:			
Members not qualifying for other classes.	13.57%	11.91%	10.82%
Senior Management Class:			
Members of senior management who do not elect the optional annuity retirement program.	34.52%	31.57%	29.01%
Elected Officials Class:			
Certain elected county officials.	58.68%	57.00%	51.42%
Deferred Retirement Option Program (DROP):			
Members are enrolled in DROP from FRS	21.13%	18.60%	18.34%

Net Pension Obligation – Proportionate Share

The Tax Collector has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This long-term liability is only reported in the county-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the annual comprehensive financial report of Escambia County, Florida.

7. Other Post-Employment Benefits (OPEB), Other Than Pensions

The Board offers post-employment health care benefits (OPEB) to all retired employees of the Tax Collector's Office and their dependents. Participating retirees are required to reimburse the Board for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability are measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Tax Collector's Office. Accordingly, these calculations and disclosures can be found in the annual comprehensive financial report of Escambia County, Florida.

8. Risk Management

The County has a risk management program to insure claims against the Board, Constitutional Officers and Santa Rosa Island Authority for the following types of risks:

Workers Compensation – The County is covered for workers' compensation claims through a policy with the Florida Municipal Insurance Trust. Coverage limits under the policy include statutory limits, as well as $1,000,000 bodily injury for each accident and $1,000,000 bodily injury by disease for each employee with an aggregate $1,000,000 policy limit.

Casualty and Property – Casualty limits are self-insured for $200,000 per claim with a $300,000 aggregate limit. Property limits are $50,000 – $250,000 self-insured retentions per occurrence with excess limits of $45 million including wind.

The Tax Collector participated in the County's insurance program. There also were no significant reductions in insurance coverage from the prior year, and there have been no settlements, which exceeded the Tax Collector's insurance coverage in any of the past three fiscal years.

9. Subscription-Based Information Technology Arrangements

Change in Accounting Principle
Effective October 1, 2022, the Tax Collector adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs).* GASB Statement No. 96 provides accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). The objective of this statement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. The adoption of this statement did not affect beginning fund balance.

SBITAs
The Tax Collector's Office entered into a SBITA agreement that meets the definition of a SBITA under GASB Statement No. 96. Detailed information about the SBITA can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

SBITAs entered into by the Tax Collector's Office are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred.

10. Leases

The Tax Collector's Office leases office space under certain agreements that meet the definition of a lease under GASB Statement No. 87, *Leases*. Detailed information about the Tax Collector's leases can be found in the Escambia County Annual Comprehensive Financial Report or County-wide financial statements.

Leases entered into by the Tax Collector's Office are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred.

11. Litigation

The Tax Collector is contingently liable with respect to lawsuits and other claims, which might be filed incidental to the ordinary course of operations. In the opinion of management, based on the advice of legal counsel, there are no lawsuits or claims outstanding which will have a material adverse effect on the financial position of the Tax Collector's Office.

Required Supplementary Information

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GAAP BASIS – GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Revenues:				
Charges for services	$ 4,044,385	$ 4,044,385	$ 3,965,945	$ (78,440)
Miscellaneous revenue	97,000	97,000	253,391	156,391
Total Revenues	4,141,385	4,141,385	4,219,336	77,951
Expenditures:				
Current:				
General government:				
Salaries and benefits	7,787,888	7,733,052	6,906,369	826,683
Operating expenditures	1,920,756	1,920,756	1,203,843	716,913
Debt service - principal	-	-	605,131	(605,131)
Debt service - interest	-	-	22,005	(22,005)
Capital outlay	7,000	61,836	54,834	7,002
Total Expenditures	9,715,644	9,715,644	8,792,182	923,462
Deficiency of Revenues Under Expenditures	(5,574,259)	(5,574,259)	(4,572,846)	(1,001,413)
Other Financing Sources and Uses:				
Transfers in	5,589,140	5,589,140	5,589,140	-
Transfers out	(14,881)	(14,881)	(1,016,294)	1,001,413
Total Other Financing Sources	5,574,259	5,574,259	4,572,846	1,001,413
Net Change in Fund Balance	-	-	-	-
Fund Balance, October 1, 2022	-	-	-	-
Fund Balance, September 30, 2023	$ -	$ -	$ -	$ -

See notes to required supplementary information.

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The Tax Collector's Office operates under budget procedures pursuant to Florida Statutes. An annual budget is adopted for the general fund on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level.

Other Supplementary Information

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

COMBINING STATEMENT OF FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2023

	Custodial Funds		
	Tax Fund	Tag Fund	TOTAL
Assets			
Cash and cash equivalents	$ 5,009,000	$ 809,135	$ 5,818,135
Accounts receivable	251	671,554	671,805
Total assets	5,009,251	1,480,689	6,489,940
Liabilities			
Due to individuals	335,079	129,351	464,430
Due to other governments	4,674,172	1,351,338	6,025,510
Total liabilities	5,009,251	1,480,689	6,489,940
Net Position			
Restricted	-	-	-
Total net position	$ -	$ -	$ -

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
ALL CUSTODIAL FUNDS

SEPTEMBER 30, 2023

	Custodial Funds		
	Tax Fund	Tag Fund	TOTAL
Additions			
Collections of taxes on behalf of other entities	$ 374,115,690	$ 14,766,896	$ 388,882,586
Collections of fees on behalf of other entities	584,354	30,349,484	30,933,838
Total additions	374,700,044	45,116,380	419,816,424
Deductions			
Payments of taxes to other entities	373,711,491	14,682,686	388,394,177
Payments of fees to other entities	580,323	30,306,961	30,887,284
Other	408,230	126,733	534,963
Total deductions	374,700,044	45,116,380	419,816,424
Net Change in Fiduciary Net Position	-	-	-
Net Position, October 1, 2022	-	-	-
Net Position, September 30, 2023	$ -	$ -	$ -

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements (hereinafter referred to as "financial statements") of the general fund and aggregate remaining fund information of the Tax Collector of Escambia County, Florida (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated December 20, 2023.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Tax Collector's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Tax Collector's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
December 20, 2023

Warren Averett
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INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550,
RULES OF THE AUDITOR GENERAL

Honorable Scott Lunsford
Escambia County Tax Collector

We have examined the Office of the Tax Collector of Escambia County, Florida's (hereinafter referred to as "Tax Collector") compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2023. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

Warren Averett, LLC

Pensacola, Florida
December 20, 2023

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MANAGEMENT LETTER

Honorable Scott Lunsford
Tax Collector Escambia County, Florida

Report on the Financial Statements
We have audited the financial statements of the general fund and the aggregate remaining fund information of the Office of the Tax Collector of Escambia County, Florida (hereinafter referred to as "Tax Collector"), as of and for the year ended September 30, 2023, and have issued our report thereon dated December 20, 2023.

Auditors' Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 *Rules of the Florida Auditor General.*

Other Reporting Requirements
We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated December 20, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1, *Rules of the Auditor General*, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Financial Management
Section 10.554(1)(i)2, *Rules of the Auditor General,* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3, *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Tax Collector, the Escambia County Board of County Commissioners and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
December 20, 2023

ESCAMBIA COUNTY, FLORIDA
TAX COLLECTOR

SCHEDULE OF FINDINGS AND RESPONSES

SEPTEMBER 30, 2023

There were no comments which require management's written response.


ESCAMBIA COUNTY
FLORIDA


ESCAMBIA COUNTY
FLORIDA