



Escambia County, Florida

Comprehensive Annual Financial Report

Fiscal Year Ended
September 30, 2020

ESCAMBIA COUNTY, FLORIDA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
September 30, 2020**

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

An underwater photograph with a blue tint. In the upper left, a diver in a black wetsuit and mask is suspended by a rope. In the lower left, a large sea turtle with a patterned shell is swimming. The background shows a sandy ocean floor with some coral and small fish.

Introductory Section

Certificate of Achievement for
Excellence in Financial Reporting

County Officials

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Letter of Transmittal

Organization Chart



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Escambia County
Florida**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

ESCAMBIA COUNTY, FLORIDA COUNTY OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Steven L. Barry.....Chair – District 5
Robert Bender.....Vice Chair – District 4
Jeff Bergosh.....Commissioner – District 1
Douglas UnderhillCommissioner – District 2
Lumon J. May.....Commissioner – District 3

ELECTED COUNTY OFFICERS

Pam Childers Clerk of the Circuit Court and Comptroller
Chris Jones.....Property Appraiser
David Morgan.....Sheriff
David StaffordSupervisor of Elections
Scott Lunsford Tax Collector

OTHER OFFICIALS

Janice P. Gilley..... County Administrator
Alison RogersCounty Attorney



ESCAMBIA COUNTY, FLORIDA **COMPREHENSIVE ANNUAL FINANCIAL REPORT** **FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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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, 2021

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. Pursuant to that requirement, we hereby submit the Comprehensive Annual Financial Report (CAFR) of the County of Escambia (County), Florida for the fiscal year ended September 30, 2020 which fulfills 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 control 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 control 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, 2020, 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, 2020. 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 307,090. 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, employment opportunity and development, 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. For additional information on Escambia County's Component Unit, 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 685 establishments in the accommodations and food services industry employs an average of 17,422 workers, representing 12.4% of the area workforce. The largest major industry sector is health care and social assistance with 16.8% 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 23,614 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. The County has two relatively new commerce parks, Central and Heritage Oaks as well as the newest downtown Technical Park.

The 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. The 8th facility expansion is anticipated in 2021. Navy Federal Credit Union continues to add jobs bringing its regional employment to 8,697 employees, with total number of jobs expected to increase to 10,000 by the year 2026.

The Port of Pensacola produces an economic impact of approximately \$60 million annually for Pensacola, Escambia County and surrounding counties.

Escambia County's unemployment rate has increased from 3.0% to 5.1% from the previous year. This 2.1% increase follows eight previous years of declining unemployment rates.

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, and process improvement is key to improving customer service. The county continues to review, promote and adopt process improvements, with the goal of undertaking a thorough review of all the processes to determine ways to change and improve them.

The County's website www.myescambia.com contains many updates for greater utility, transparency and accessibility by citizens. The work order system for Public Works is expected to become fully integrated with the "Ask My Escambia" citizen's information

portal via “My Government Online” (MGO). This will improve the capability to track status of requests with greater efficiency.

Future process improvements include working toward efficient software for employee timekeeping and financial system integration as well as implementing “CivicClerk” for board agenda and meeting minute efficiencies; these will reduce costs and increase functionality.

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. The newly established office of compliance and ethics will continue to increase transparency and process efficiencies. 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 long term goal of promoting activities and programs that improve the quality of life include the Pensacola Bay Center. This Civic Center is located adjacent to the I-110 interchange and has approximately 10,000 seats for concerts and other entertainment including the Pensacola Ice Flyers hockey team and the 2021-2025 Sunbelt Basketball Conference. Future discussions may consider the possibility of improvements to showcase major and local sporting events for the community.

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 rate was maintained at 75% while the number of budgeted districts remained at 22. These funds are used to pay for infrastructure improvements, neighborhood programs, and safety initiatives, and street lighting in these districts.

Hotel/motel facilities are contributing to revenue streams of over \$10 million annually in tourist development tax revenue. For the upcoming fiscal year, the county maintains its relationship with Visit Pensacola to conduct consolidated marketing and tourism efforts for the greater Pensacola area.

Escambia County continues to work with the Federal government and 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 \$162 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 is expected to invest more than \$552 million in infrastructure with the current and fourth allocation of the One Cent Local Option Sales Tax (LOST). The citizens of Escambia voted to extend the one-cent local option sales tax for infrastructure for an additional 10 years. This was approved by public

referendum; 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 newly constructed county jail facility is expected to be operational spring 2021. This efficient 1476 bed replacement facility was funded by using Local Option Sales Tax, FEMA grant revenue, and bond proceeds.

The fiscal year 2021 adopted budget increased by \$94.5 million over the prior year to \$597.9 million. While the total direct millage rate for property tax remained unchanged at 7.661 mills, property values increased an average of 6.0% 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. While a liability has been recorded in accordance with GASB requirements, the County currently has no obligation in connection with employee pension benefits offered through this plan beyond its monthly payments to the Division of Retirement.

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.

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 comprehensive annual financial report for the fiscal year ended September 30, 2019. This was the 24th 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 comprehensive annual 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 comprehensive annual 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, 2019. This is the 24th 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 comprehensive annual financial report (CAFR) 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 Grants Department: Sharon Harrell, Finance Director; Tammy Plant, Beth Parker, Kara Cowen, Harold Coats, Ashley Dodds, and Shannon Erdwins. I also wish to thank all government departments for their assistance in providing the data necessary to prepare this report. I would like to thank Visit Pensacola for providing the photographs used in this document; and the Escambia County Community and Media Relations Department for the graphic design. Credit is due to the Board of County Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Escambia County.

Respectfully submitted,

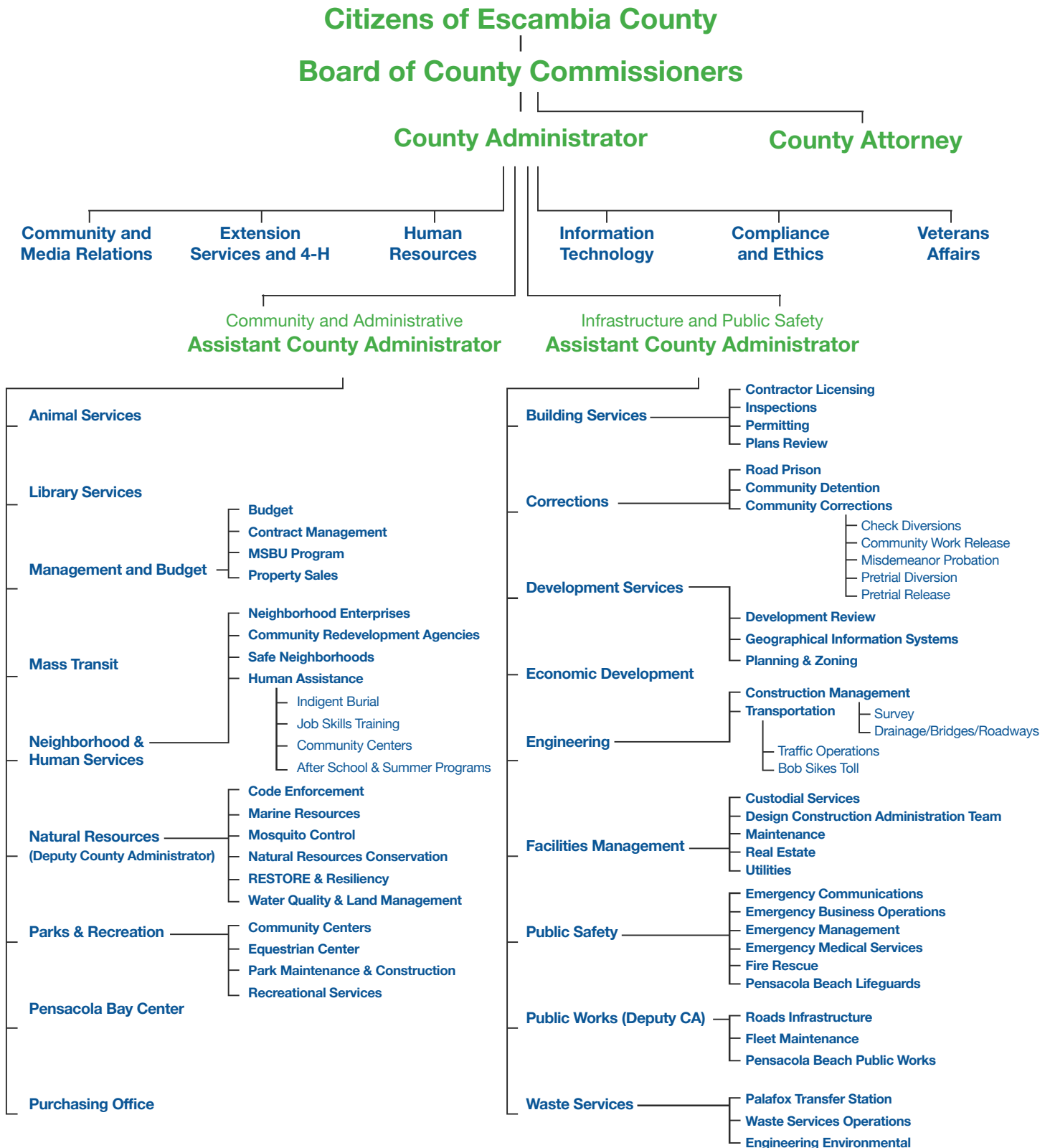
Pam Childers

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

REPORT OF INDEPENDENT AUDITORS'

The Honorable Board of County Commissioners
Escambia County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Escambia County, Florida, (hereinafter referred to as "County") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. 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, 2020, which statements reflect total assets and deferred outflows of \$9,068,537 and total revenues of \$5,034,952.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Santa Rosa Island Authority, which are included in the basic financial statements as a discretely presented component unit. Those statements were audited by another auditor 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 auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditor, 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, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the general fund, Covid Escambia Fund and disaster recovery fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the County's total OPEB liability and related ratios, schedule of the County's proportionate share of the net pension liability, and schedule of the County's contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 introductory section, combining financial statements, individual fund budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and individual fund budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2021 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, 2021

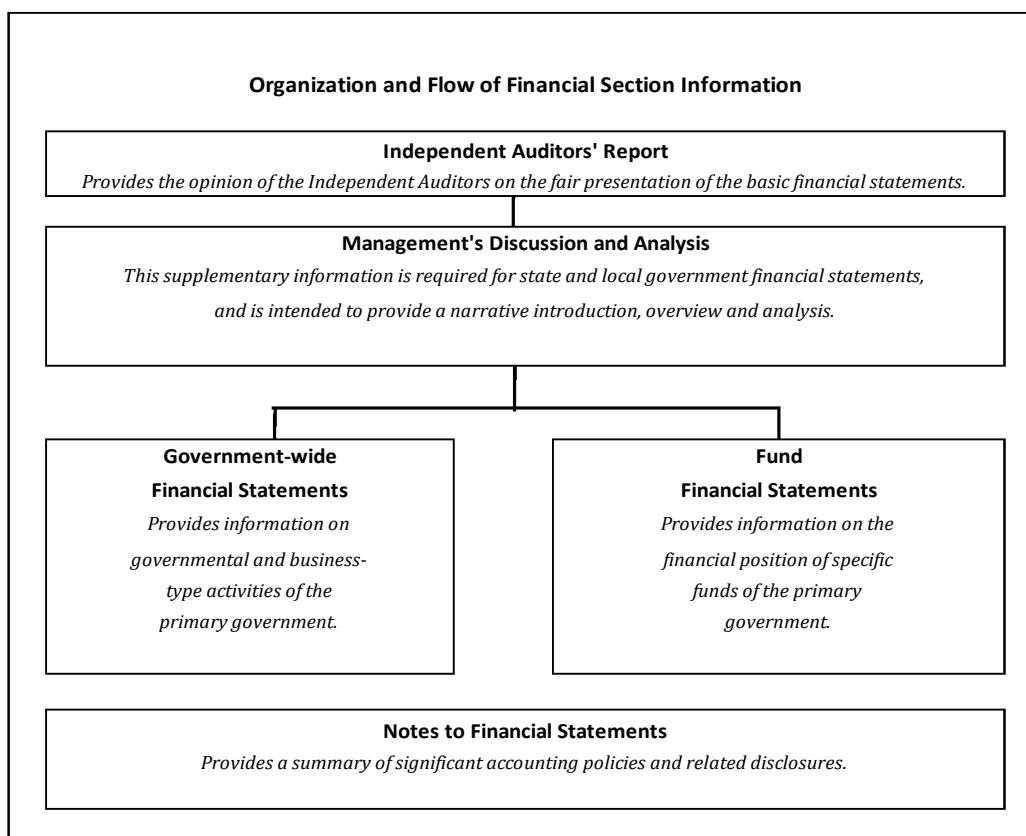
This Management's Discussion and Analysis ("MD&A") presents the readers of the financial statements a narrative overview of the financial activities of Escambia County, Florida (the "County") for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here 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 \$671,659,221 (net position). Of this amount, (\$118,470,331) represents unrestricted deficit net position.
- The County's total net position increased by \$34,095,098 governmental activities increased by \$28,666,294 and business-type activities increased by \$5,428,804.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$256,130,801, a decrease of \$12,016,200 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 \$58,390,014 or 32.9% 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 \$78,658,237, or approximately 44.3% of total general fund expenditures and transfers out.
- Governmental funds revenues increased \$15,088,185 or 4.0% from the prior fiscal year primarily due to increases in property tax revenue, and revenue from land sales, and BP settlement revenue. Intergovernmental revenue increases were attributed to CARES funding. Revenue from fuel tax, tourist tax and interest declined during the fiscal year. T
- At the end of the current fiscal year, the net pension liability increased \$43,699,947 for governmental funds and \$3,072,734 for business-type activities for an ending net pension liability of \$277,714,794, an approximate increase of 20.24% from the prior fiscal year end. These liabilities are actuarially determined and provided by the State of Florida Retirement System (FRS).

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, Series 2017 Capital Project 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 agency 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 two major capital project funds (LOST and Series 2017 Capital Project), 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 \$671,659,221 at the close of the most recent fiscal year.

At the end of fiscal year 2020, 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 (\$118,470,331) is negative 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
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Escambia County, Florida
Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 326,703,750	\$ 333,250,667	\$ 70,613,720	\$ 60,413,527	\$ 397,317,470	\$ 393,664,194
Capital Assets (Net)	722,577,226	656,528,753	48,422,312	51,368,583	770,999,538	707,897,336
Total Assets	1,049,280,976	989,779,420	119,036,032	111,782,110	1,168,317,008	1,101,561,530
Total Deferred Outflow of Resources	79,694,867	77,605,957	6,852,604	6,690,915	86,547,471	84,296,872
Current and Other Liabilities	52,654,794	46,722,216	3,997,477	5,292,455	56,652,271	52,014,671
Long-term Liabilities	470,931,490	435,600,025	42,500,284	38,595,545	513,431,774	474,195,570
Total Liabilities	523,586,284	482,322,241	46,497,761	43,888,000	570,084,045	526,210,241
Total Deferred Inflow of Resources	12,176,132	20,516,003	945,081	1,568,035	13,121,213	22,084,038
Net Position:						
Net Investment in Capital Assets	564,808,745	535,720,764	48,422,312	51,368,583	613,231,057	587,089,347
Restricted	176,898,495	163,964,777	-	-	176,898,495	163,964,777
Unrestricted	(148,493,813)	(135,138,408)	30,023,482	21,648,407	(118,470,331)	(113,490,001)
Total Net Position	\$ 593,213,427	\$ 564,547,133	\$ 78,445,794	\$ 73,016,990	\$ 671,659,221	\$ 637,564,123

The County's total net position increased \$34,009,098 from the prior year. Key reasons for the overall increase are presented in the following pages for governmental and business-type activities.

ESCAMBIA COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

Escambia County, Florida						
Changes in Net Position						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUES						
Program Revenues:						
Charges for Services	\$ 61,517,573	\$ 64,549,218	\$ 39,175,811	\$ 36,403,702	\$ 100,693,384	\$ 100,952,920
Operating Grants and Contributions	41,265,383	17,244,362	113,636	54,120	41,379,019	17,298,482
Capital Grants and Contributions	17,428,789	37,112,947	592,224	251,143	18,021,013	37,364,090
General Revenues:						
Property Taxes	133,240,041	124,915,785	-	-	133,240,041	124,915,785
Other Taxes	106,468,728	111,640,381	-	-	106,468,728	111,640,381
Other	31,837,205	21,925,669	1,329,644	1,585,740	33,166,849	23,511,409
Total Revenues	<u>391,757,719</u>	<u>377,388,362</u>	<u>41,211,315</u>	<u>38,294,705</u>	<u>432,969,034</u>	<u>415,683,067</u>
EXPENSES						
General Government	75,100,849	74,073,729	-	-	75,100,849	74,073,729
Public Safety	163,052,145	170,751,941	-	-	163,052,145	170,751,941
Physical Environment	4,389,116	6,047,918	-	-	4,389,116	6,047,918
Transportation	50,657,397	50,356,244	-	-	50,657,397	50,356,244
Economic Environment	12,743,816	14,642,310	-	-	12,743,816	14,642,310
Human Services	29,334,729	4,085,834	-	-	29,334,729	4,085,834
Culture/Recreation	11,078,326	11,407,750	-	-	11,078,326	11,407,750
Court-Related	12,314,080	12,529,809	-	-	12,314,080	12,529,809
Interest on Long-term Debt	6,029,216	6,621,484	-	-	6,029,216	6,621,484
Solid Waste	-	-	11,678,773	11,556,201	11,678,773	11,556,201
Emergency Management Services	-	-	14,031,327	16,207,045	14,031,327	16,207,045
Inspection Fund	-	-	2,778,090	2,618,874	2,778,090	2,618,874
Bay Center	-	-	5,686,072	7,562,216	5,686,072	7,562,216
Total Expenses	<u>364,699,674</u>	<u>350,517,019</u>	<u>34,174,262</u>	<u>37,944,336</u>	<u>398,873,936</u>	<u>388,461,355</u>
Excess (Deficiency) Before Transfers	27,058,045	26,871,343	7,037,053	350,369	34,095,098	27,221,712
Transfers	<u>1,608,249</u>	<u>623,497</u>	<u>(1,608,249)</u>	<u>(623,497)</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>28,666,294</u>	<u>27,494,840</u>	<u>5,428,804</u>	<u>(273,128)</u>	<u>34,095,098</u>	<u>27,221,712</u>
Beginning Net Position	564,547,133	537,052,293	73,016,990	73,290,118	637,564,123	610,342,411
Ending Net Position	<u>\$ 593,213,427</u>	<u>\$ 564,547,133</u>	<u>\$ 78,445,794</u>	<u>\$ 73,016,990</u>	<u>\$ 671,659,221</u>	<u>\$ 637,564,123</u>

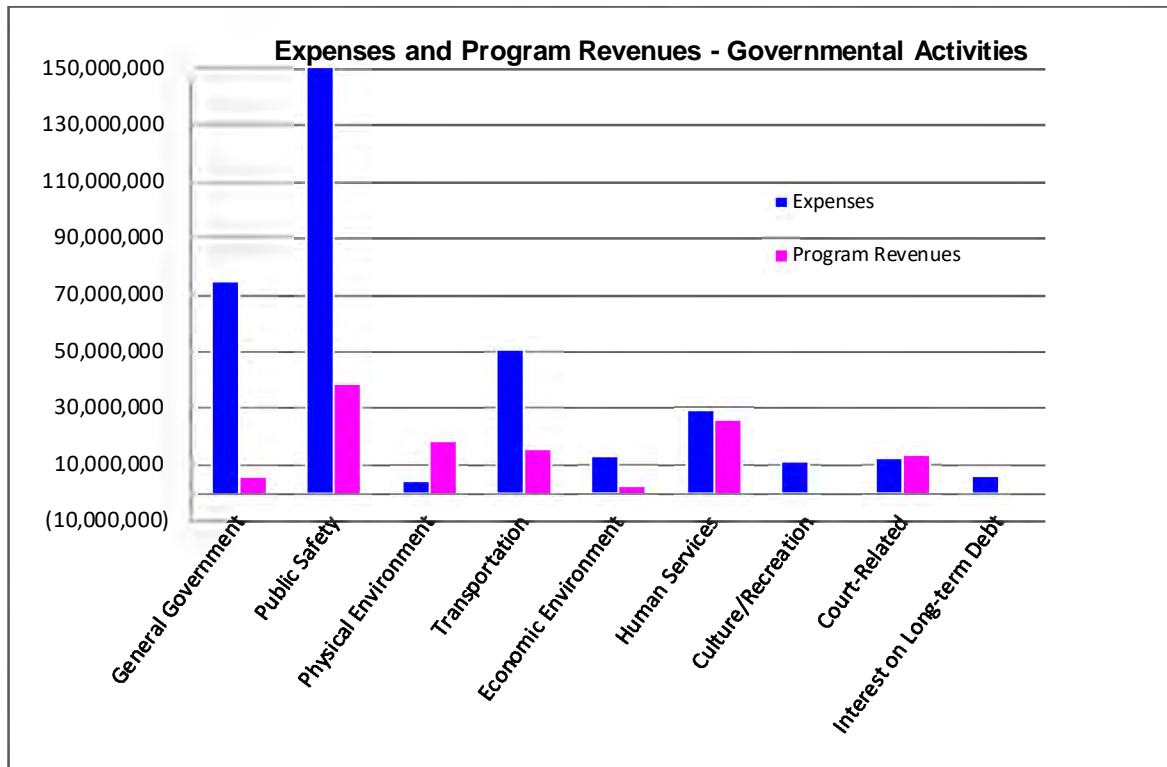
Governmental Activities

Governmental activities increased the County's net position by \$28,666,294 from the prior fiscal year for an ending balance of \$593,213,427. Although millage rates remained the same, property tax revenue increased due to rising taxable assessed values. Operating grants and revenue increased primarily from revenue received from the CARES act to facilitate public assistance and relief in response to the COVID-19 pandemic. Miscellaneous revenue increases are contributed to funds received from BP oil spill claims, and a land sale transaction for economic development.

Governmental activities overall decrease included delayed spending of non-recurring capital projects which were primarily transportation related, due to weather conditions. The County experienced increased cost associated with hurricane Sally recovery and debris removal efforts; in addition to new costs associated with the COVID-19 pandemic, and cost of facilitating the public assistance relief associated with the CARES act.

Expenses and Program Revenues – Governmental

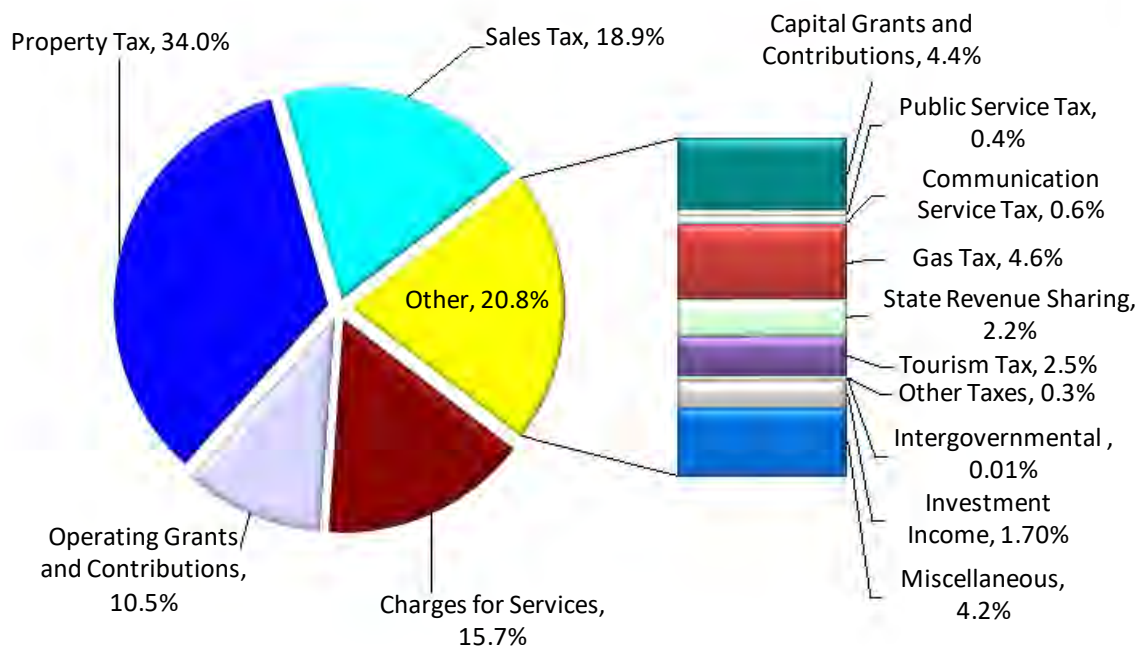
Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
General Government	\$ 75,100,849	20.6%	\$ 5,791,074	4.8%	\$ (69,309,775)
Public Safety	163,052,145	44.7%	38,542,181	32.1%	(124,509,964)
Physical Environment	4,389,116	1.2%	18,271,061	15.2%	13,881,945
Transportation	50,657,397	13.9%	15,327,155	12.8%	(35,330,242)
Economic Environment	12,743,816	3.5%	2,330,123	1.9%	(10,413,693)
Human Services	29,334,729	8.0%	25,692,178	21.4%	(3,642,551)
Culture/Recreation	11,078,326	3.0%	697,809	0.6%	(10,380,517)
Court-Related	12,314,080	3.4%	13,560,164	11.3%	1,246,084
Interest on Long-term Debt	6,029,216	1.7%	-	-	(6,029,216)
	<u>\$ 364,699,674</u>	<u>100.0%</u>	<u>\$ 120,211,745</u>	<u>100.0%</u>	<u>\$ (244,487,929)</u>



Revenue by Source – Governmental Activities

<u>Description</u>	<u>Revenues</u>	<u>% of Total</u>
Charges for Services	\$ 61,517,573	15.7%
Operating Grants & Contributions	41,265,383	10.5%
Capital Grants & Contributions	17,428,789	4.4%
Property Tax	133,240,041	34.0%
Sales Tax	74,175,779	18.9%
Public Service Tax	1,467,675	0.4%
Communication Service Tax	2,181,677	0.6%
Gas Tax	17,897,744	4.6%
State Revenue Sharing	8,785,697	2.2%
Tourist Development Tax	9,758,958	2.5%
Other Taxes	986,895	0.3%
Intergovernmental Revenues	33,918	0.01%
Investment Income	6,647,780	1.70%
Miscellaneous	16,369,810	4.2%
	<u>\$ 391,757,719</u>	<u>100.0%</u>

Revenues by Source - Governmental Activities



Business-type Activities

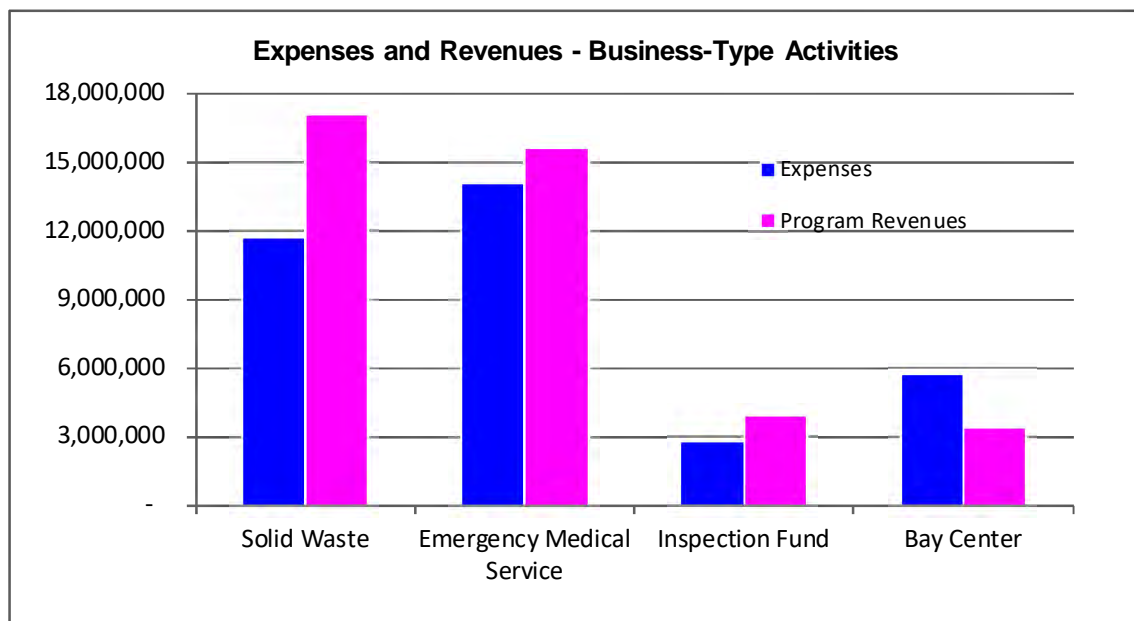
Business-type activities increased the County's net position by \$5,428,804, a 6.92% increase from the prior fiscal year, for an ending balance of \$78,445,794. Charges for services contributed 98.23% of the total program revenues for the County's business-type activities. Solid Waste's increase was due to higher charges for service from increased use of transfer facilities. Building inspections increase was attributable to increased building permits issued for single & multi-family units. EMS program revenues exceeded expenses primarily due to increased services; however, transfers out and increased pension related expense contributed to a net position decrease for the EMS Fund. The Bay Center expenses exceeded program revenues, and operations were subsidized by a transfer from the Tourist Promotion Fund. The Bay Center experienced significantly decreased revenues as well as expense reductions from the prior fiscal year. The loss in program revenue/expense was directly related to the COVID-19 pandemic, and produced a combination that was not sufficient to cover operating costs and required maintenance.

Expenses and Program Revenues – Business-type Activities

Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
Solid Waste	\$ 11,678,773	34.2%	\$ 17,069,354	42.8%	\$ 5,390,581
Emergency Medical Service	14,031,327	41.1%	15,606,668	39.1%	1,575,341
Inspection Fund	2,778,090	8.1%	3,851,023	9.7%	1,072,933
Bay Center	<u>5,686,072</u>	<u>16.6%</u>	<u>3,354,626</u>	<u>8.4%</u>	<u>(2,331,446)</u>
	<u>\$ 34,174,262</u>	<u>100.0%</u>	<u>\$ 39,881,671</u>	<u>100.0%</u>	<u>\$ 5,707,409</u>

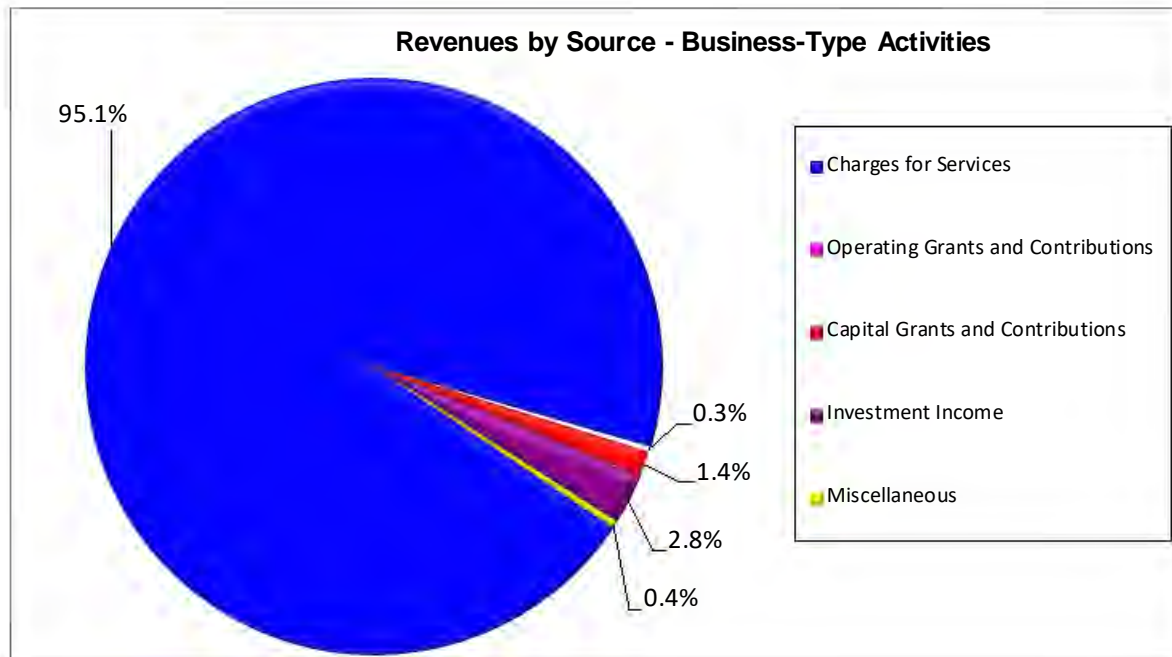
% Revenue over Expenses

Solid Waste	46.2%
Emergency Medical Service	11.2%
Inspection Fund	38.6%
Bay Center	-41.0%



Revenues by Source – Business-type Activities

<u>Description</u>	<u>Revenues</u>	<u>% of Total</u>
Charges for Services	\$ 39,175,811	95.1%
Operating Grants and Contributions	113,636	0.3%
Capital Grants and Contributions	592,224	1.4%
Investment Income	1,167,982	2.8%
Miscellaneous	161,662	0.4%
	<u>\$ 41,211,315</u>	<u>100.0%</u>



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

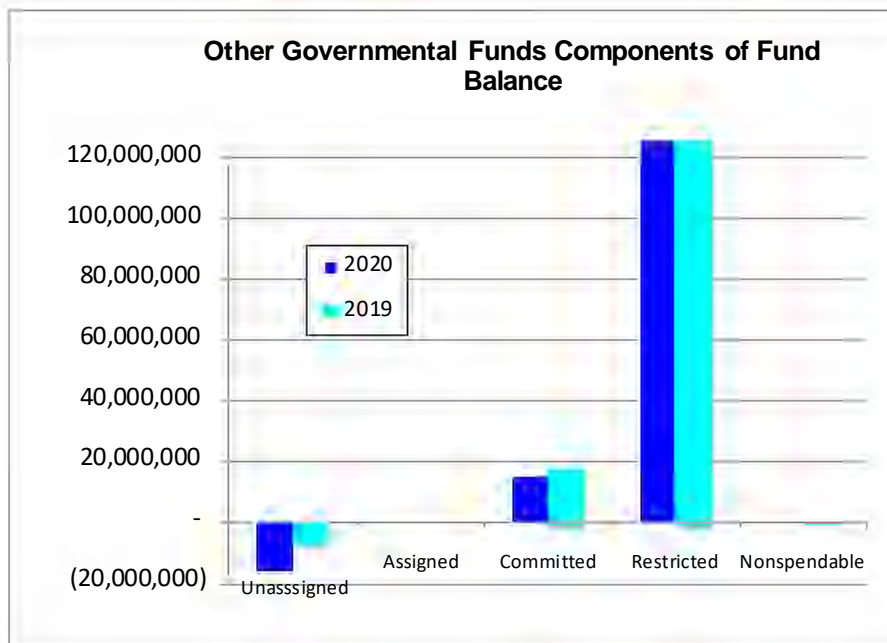
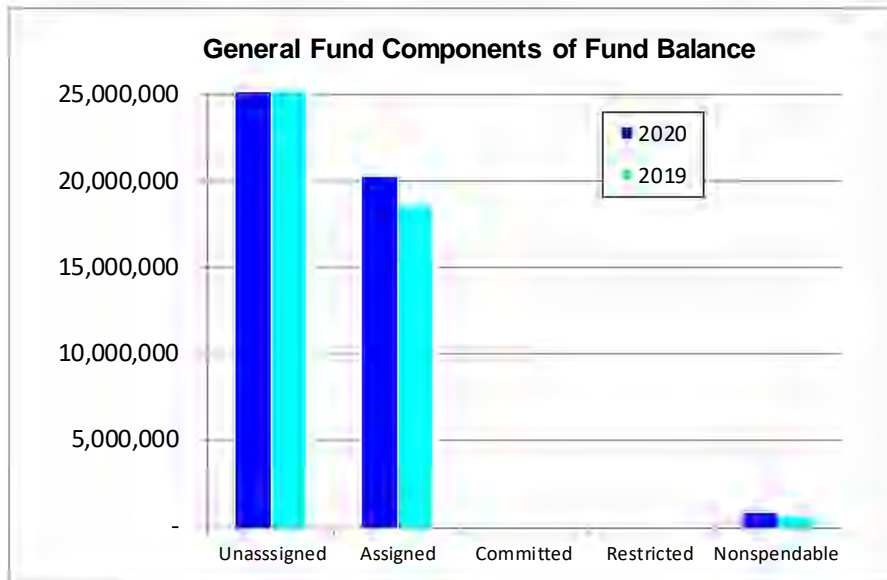
The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's 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 2020, the County's governmental funds reported combined fund balances of \$256,130,801, a decrease of \$12,016,200 in comparison with the prior year. Approximately 16% of this

amount, \$41,841,577 constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable, restricted, committed or assigned. *Restricted* fund balances of \$177,139,610 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 \$15,452,131 represent amounts committed by County ordinance, whereas *assigned fund balances* of \$20,268,223 consists of funds budgeted in the subsequent year to balance the 2020 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 \$1,429,260 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 \$58,390,014 while total fund balance increased to \$79,545,791. 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 36.1% of the total General Fund expenditures, while total fund balance represents 49.1% 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:

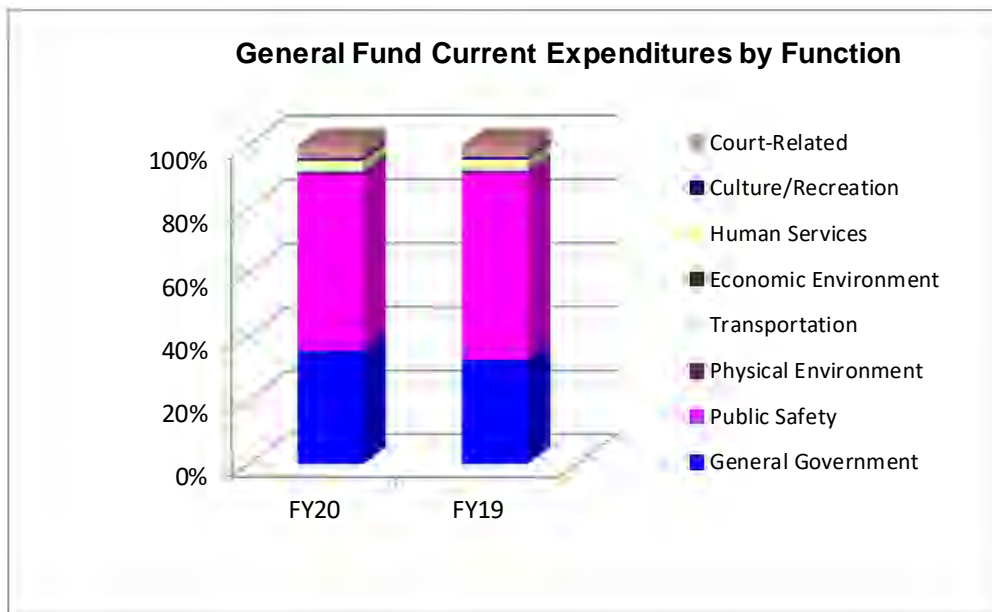


The increase in fund balance of the County's General Fund was \$31,297,940 during the current fiscal year, a change from prior year decrease of \$1,963,307. Key factors in this are as follows:

- The overall increase in revenues and transfers in over fiscal year 2019 were primarily attributable to increases in property tax revenues due to higher certified property values, and a non-recurring BP settlement. Transfers in increased slightly due to cost reimbursements for various programs.
- While there was an overall decrease in expenditures and transfers out over fiscal year 2019; slight increases in General Government were due primarily from operational costs for insurance, Medicaid, and

state detention cost sharing programs. Public safety's overall decrease was attributable to costs associated with pandemic related reimbursable cost which are recorded in the COVID Escambia Fund.

The following graph displays the General Fund's current expenditures by function for FY20 and FY19 (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 deficit fund balance of \$13,675,592 represents expenditures for the April 2014 flood event, in addition to expenditures for 2020 Hurricane Sally. The County will continue to seek reimbursement from federal or state sources. An advance from the LOST Fund provided the initial resources to pay for these costs and the advance will be paid off as these outstanding reimbursement claims are resolved. Should the County be denied reimbursement for these claims, the County will have to use resources from other funds to pay off the LOST advance and fund deficit. In 2020, the County collected approximately \$1 million from federal sources and incurred an additional \$8.5 million in disaster costs.

The Covid Escambia Fund was established to account for the costs and related funding assistance from federal sources collected and disbursed pursuant to Coronavirus Aid, Relief and Economic Security Act in response to the COVID-19 Pandemic. The County recorded \$25 million in revenue and expenditures, and will continue to disburse funds until either the Grant funding is exhausted, or until December 30, 2020. Additional information can be found on page 93 of this report; Note 13 – Subsequent Events.

The Series 2017 Capital Projects Fund was established to account for the revenues associated with the Sales Tax Revenue Bonds, Series 2017 issued during FY2017; and to account for the expenditures associated with the planning, design and construction of the new Escambia County Jail Facility. Additional revenues funding this project will be Local Option Sales Tax, Insurance proceeds and Grant Revenue. Expenditures exceeded revenues by \$43,581,326 for a fund balance of \$54,800,307. At the end of fiscal year 2020 restricted fund balance was \$11,143,061, a decrease of 79.6% over the prior year. Grant revenue decreased 60.5% from \$26.8 million to \$10.6 million, and the fund balance decrease was attributable to ongoing construction progress for the Escambia County Jail Facility.

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 \$123,129,275 or 248% of the fund's total expenditures and transfers out. While local option sales tax revenue includes a 1.4% decrease in the sales tax revenue, driven by improvements in the local economy; fund balance increased by \$7,959,300. This was primarily a result of decreased capital expenditures of \$10,173,783 or -23.2% 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:

	<u>2020</u>	<u>2019</u>
Solid Waste	\$ 29,301,237	\$ 21,209,468
Emergency Medical Service	(3,820,404)	(2,796,331)
Inspection	3,860,743	2,640,296
Bay Center	681,906	594,974
	<u>\$ 30,023,482</u>	<u>\$ 21,648,407</u>

Unrestricted net position for proprietary funds increased \$8,375,075 which is a 38.6% 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 \$5,786,325, (\$1,089,298), \$1,274,949 and (\$543,172) respectively. Solid Waste increases are due to franchise fees and dumping fees, which were attributable to increased tonnage from debris, construction and demolition waste. While the Emergency Medical Services increased revenue from charges for service, decreases were attributable to transfers out, operating increases and pension expense.

General Fund Budgetary Highlights

The General Fund's original budget was increased by \$5,058,563, 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 change was to general government, contingency reserves and transfers out for road prison. The changes within functions are summarized in the following table.

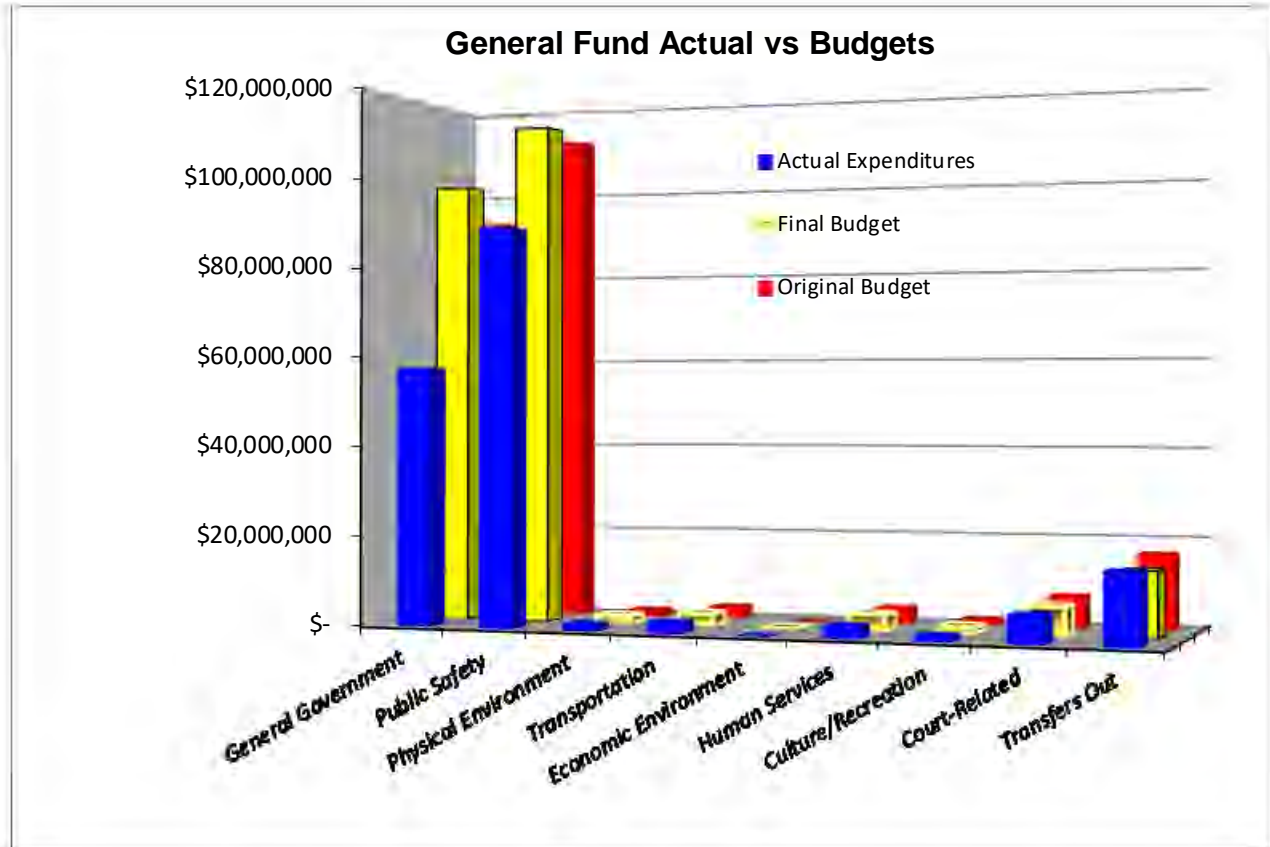
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>
General Government	\$ 92,798,000	\$ 99,772,701	\$ 6,974,701
Public Safety	111,768,667	112,986,843	1,218,176
Physical Environment	1,641,658	1,780,543	138,885
Transportation	2,839,434	2,787,550	(51,884)
Economic Environment	-	-	-
Human Services	3,556,284	3,617,773	61,489
Culture/Recreation	1,540,882	1,550,447	9,565
Court-Related	7,214,584	6,355,740	(858,844)
Transfers Out	16,884,690	14,451,165	(2,433,525)
	<u>\$ 238,244,199</u>	<u>\$ 243,302,762</u>	<u>\$ 5,058,563</u>

The General Fund under spent the final budget by \$65,659,616 or 26.99% for expenditures and transfers out. The variance within functions is summarized in the table below:

	<u>Actual</u>	<u>Final Budget</u>	<u>Variance</u>	
	<u>Expenditures</u>			
General Government	\$ 57,903,745	\$ 99,772,701	\$ 41,868,956	42.0%
Public Safety	88,981,108	112,986,843	24,005,735	21.2%
Physical Environment	1,677,341	1,780,543	103,202	5.8%
Transportation	2,598,816	2,787,550	188,734	6.8%
Economic Environment	-	-	-	
Human Services	2,980,086	3,617,773	637,687	17.6%
Culture/Recreation	1,462,525	1,550,447	87,922	5.7%
Court-Related	6,326,452	6,355,740	29,288	0.5%
Transfers Out	15,713,073	14,451,165	(1,261,908)	-8.7%
	<u>\$ 177,643,146</u>	<u>\$ 243,302,762</u>	<u>\$ 65,659,616</u>	<u>27.0%</u>

General Fund actual expenditures were less than anticipated expenditures by \$65,659,616. Of this amount \$20.3 million for purchase commitments was re-budgeted and assigned to the subsequent year budget. A review of actual expenditures compared to appropriations in the final budget yields variances with the reduction of \$24 million in salary which was incurred and transferred to the COVID Escambia Fund; and \$4.3 million in operating. The majority of transfers out are offset by the elimination of budgeted General Fund transfers in, so they are not an actual budgeted expenditure. Transfers out increases were attributable to debt service and public safety programs. Cost and fuel allocation in the amount of \$3.6 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, 2020 amounts to \$770,999,538 (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 8.9%.

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

- Building projects include the continued construction of the jail facility (construction in progress), MC Blanchard renovations, and the Bay Center improvements.
- Ongoing transportation infrastructure projects include paving, drainage and sidewalks throughout the county, the Bob Sikes Bridge renovations, construction of the Galvez Landing boat ramp, and the artificial reefs.

ESCAMBIA COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2020

- Net construction in progress (CIP) increased to \$140,518,572 primarily due to the construction of the jail facility and the improvements to infrastructure consisting of more than 65 projects for roads, drainage and bridge replacement including renovations.
- The net increase of \$9.9 million in land includes include the purchase for a Fire Station, Tax Collector property, the exchange of the OLF-X land improvement property exchange with the Navy, the Navy Boulevard project, and the ongoing Hazard Mitigation Grant Project-Bristol Park Creek.
- Equipment purchases include the purchase of road construction heavy equipment, ambulances, vehicles, trucks, computer technology equipment and equipment to outfit the new jail facility.

Escambia County, Florida
Capital Assets (Net)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 77,755,456	\$ 67,819,602	\$ 5,793,269	\$ 5,793,269	\$ 83,548,725	\$ 73,612,871
Construction in Progress	140,518,572	96,637,515	-	4,971,717	140,518,572	101,609,232
Equipment	159,690,350	148,698,394	31,283,276	30,158,196	190,973,626	178,856,590
Buildings and Improvements	242,118,310	238,441,284	37,429,314	37,377,780	279,547,624	275,819,064
Software	8,757,134	8,691,483	176,255	176,255	8,933,389	8,867,738
Infrastructure	935,998,494	906,030,292	56,806,144	51,738,702	992,804,638	957,768,994
	1,564,838,316	1,466,318,570	131,488,258	130,215,919	1,696,326,574	1,596,534,489
Less: Accumulated Depreciation	(842,261,090)	(809,789,817)	(83,065,946)	(78,847,336)	(925,327,036)	(888,637,153)
Capital Assets, net	<u>\$ 722,577,226</u>	<u>\$ 656,528,753</u>	<u>\$ 48,422,312</u>	<u>\$ 51,368,583</u>	<u>\$ 770,999,538</u>	<u>\$ 707,897,336</u>

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 \$146,630,000. Of this amount, \$37,360,000 consists of debt backed by Non-Ad valorem tax revenue. The remainder of the debt, \$109,270,000 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 \$14,073,145.

Escambia County, Florida
Outstanding Notes and Bonded Debt

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenue Bonds	\$ 112,620,000	\$ 115,890,000
Revenue Notes	34,010,000	37,365,000
	<u>\$ 146,630,000</u>	<u>\$ 153,255,000</u>
Unamortized Bond Issue Premium	14,073,145	14,854,399
	<u>\$ 160,703,145</u>	<u>\$ 168,109,399</u>

The County's outstanding debt; including the unamortized bond issue premium; had a net decrease of \$7,406,254 or 4.41% during fiscal year 2020. 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 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 2020-2021 fiscal year budget.

- The annual average unemployment rate for the County for 2020 was 5.1%. The average adjusted rate for 2019 was 3.0%. The increase is attributable to the COVID-19 pandemic.
- The taxable assessed value increased 8% in the 2020 fiscal year.
- Population was to 307,090 at September 30, 2020, decreased 3.5% from the adjusted prior year. Population may be adjusted subsequent to the CAFR release.
- Next year's budget will be impacted by CARES act spending in 2021; as well as the hurricane Sally impacts for debris pickup in 2021.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$58,390,014. The County has budgeted \$229,173,057 for spending in the 2021 fiscal year budget, and assigned \$20,268,223 of the ending 2020 fund balance to the subsequent year's budget. The total ad valorem tax rate remained the same at 7.661 mills for the 2021 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, 2020

	Governmental	Business-type		Component
	Activities	Activities	Total	Unit
ASSETS				
Cash and Cash Equivalents	\$ 173,876,026	\$ 40,244,863	\$ 214,120,889	\$ 7,222,329
Investments	94,040,682	23,362,959	117,403,641	543,726
Accounts Receivable, Net	2,915,221	6,224,780	9,140,001	379,088
Accrued Interest Receivable	643,703	-	643,703	-
Due from Other Governments	40,064,154	-	40,064,154	55,148
Inventories	1,670,175	781,118	2,451,293	-
Assets Held for Investment	655,545	-	655,545	-
Other Assets	12,838,244	-	12,838,244	39,083
Capital Assets Not Being Depreciated	218,274,028	5,793,269	224,067,297	-
Capital Assets Net of Accumulated Depreciation	504,303,198	42,629,043	546,932,241	536,377
Total Assets	1,049,280,976	119,036,032	1,168,317,008	8,775,751
DEFERRED OUTFLOW OF RESOURCES				
Deferred Charge on Refunding	1,716,220	-	1,716,220	-
Pension Costs and Subsequent Contributions	76,947,495	6,788,027	83,735,522	287,967
OPEB Costs and Subsequent Contributions	1,031,152	64,577	1,095,729	4,819
Total deferred outflow of resources	79,694,867	6,852,604	86,547,471	292,786
LIABILITIES				
Accounts Payable	29,073,204	733,654	29,806,858	60,889
Contracts Payable	5,663,486	-	5,663,486	-
Accrued Liabilities	11,528,755	892,722	12,421,477	84,749
Compensated Absences Payable	-	130,594	130,594	-
Due to Other Governments	4,106,392	38,462	4,144,854	-
Deposits	577,314	41,756	619,070	-
Unearned Revenue	1,453,221	-	1,453,221	32,925
Other Current Liabilities	252,422	1,758,275	2,010,697	-
Escrow Deposits - restricted	-	402,014	402,014	-
Noncurrent Liabilities:				
Due Within One Year	12,632,795	67,942	12,700,737	-
Due in More Than One Year	458,298,695	42,432,342	500,731,037	2,478,827
Total Liabilities	523,586,284	46,497,761	570,084,045	2,657,390
DEFERRED INFLOW OF RESOURCES				
Deferred Revenue	887,250	-	887,250	625,569
Pension Costs	8,561,683	801,001	9,362,684	275,873
OPEB Costs	2,727,199	144,080	2,871,279	10,752
Total deferred inflow of resources	12,176,132	945,081	13,121,213	912,194
NET POSITION				
Net Investment in Capital Assets	564,808,745	48,422,312	613,231,057	536,377
Restricted for:				
Debt Service	341,612	-	341,612	-
Capital	133,408,598	-	133,408,598	1,347,082
Law Enforcement	7,128,051	-	7,128,051	-
Fire and Rescue	2,074,660	-	2,074,660	-
Economic & Community	10,292,715	-	10,292,715	-
Transportation	4,701,963	-	4,701,963	-
Other Purposes	18,950,896	-	18,950,896	-
Unrestricted	(148,493,813)	30,023,482	(118,470,331)	3,615,494
Total Net Position	\$ 593,213,427	\$ 78,445,794	\$ 671,659,221	\$ 5,498,953

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, 2020

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 75,100,849	\$ 5,654,741	\$ 136,333	\$ -
Public Safety	163,052,145	21,785,268	4,026,920	12,729,993
Physical Environment	4,389,116	17,273,084	426,642	571,335
Transportation	50,657,397	5,270,580	6,925,144	3,131,431
Economic Environment	12,743,816	692,677	1,390,527	246,919
Human Services	29,334,729	-	25,692,178	-
Culture/Recreation	11,078,326	379,868	317,941	-
Court-Related	12,314,080	10,461,355	2,349,698	749,111
Interest on Long-Term Debt	6,029,216	-	-	-
Total Governmental Activities	364,699,674	61,517,573	41,265,383	17,428,789
Business-type Activities:				
Solid Waste	11,678,773	17,069,354	-	-
Emergency Medical Services	14,031,327	15,010,480	113,636	482,552
Inspection Fund	2,778,090	3,851,023	-	-
Bay Center	5,686,072	3,244,954	-	109,672
Total Business-type Activities	34,174,262	39,175,811	113,636	592,224
Total Primary Government	\$ 398,873,936	\$ 100,693,384	\$ 41,379,019	\$ 18,021,013
Component Unit:				
Santa Rosa Island Authority	2,994,241	4,461,862	-	476,516
Total Component Unit	\$ 2,994,241	\$ 4,461,862	\$ -	\$ 476,516

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 Income
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
\$ (69,309,775)	\$ -	\$ (69,309,775)	
(124,509,964)	-	(124,509,964)	
13,881,945	-	13,881,945	
(35,330,242)	-	(35,330,242)	
(10,413,693)	-	(10,413,693)	
(3,642,551)	-	(3,642,551)	
(10,380,517)	-	(10,380,517)	
1,246,084	-	1,246,084	
(6,029,216)	-	(6,029,216)	
<u>(244,487,929)</u>	<u>-</u>	<u>(244,487,929)</u>	
-	5,390,581	5,390,581	
-	1,575,341	1,575,341	
-	1,072,933	1,072,933	
-	(2,331,446)	(2,331,446)	
<u>-</u>	<u>5,707,409</u>	<u>5,707,409</u>	
(244,487,929)	5,707,409	(238,780,520)	
			<u>1,944,137</u>
			1,944,137
133,240,041	-	133,240,041	-
74,175,779	-	74,175,779	-
1,467,675	-	1,467,675	-
2,181,677	-	2,181,677	-
17,897,744	-	17,897,744	-
8,785,697	-	8,785,697	-
9,758,958	-	9,758,958	-
986,895	-	986,895	-
33,918	-	33,918	-
6,647,780	1,167,982	7,815,762	10,570
16,369,810	161,662	16,531,472	86,004
1,608,249	(1,608,249)	-	-
<u>273,154,223</u>	<u>(278,605)</u>	<u>272,875,618</u>	<u>96,574</u>
28,666,294	5,428,804	34,095,098	2,040,711
564,547,133	73,016,990	637,564,123	3,458,242
<u>\$ 593,213,427</u>	<u>\$ 78,445,794</u>	<u>\$ 671,659,221</u>	<u>\$ 5,498,953</u>

ESCAMBIA COUNTY, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2020

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund	Series 2017 Capital Project Fund
ASSETS				
Cash and Cash Equivalents	\$ 52,827,234	\$ 456,679	\$ -	\$ 6,082,959
Investments	25,656,151	272,706	-	3,632,436
Accounts Receivable	1,398,932	-	-	-
Accrued Interest Receivable	643,703	-	-	-
Due from Other Funds	11,174,071	-	-	-
Advances Receivable from Other Funds	-	-	-	-
Due from Other Governments	3,594,608	554,961	11,188,551	8,539,879
Inventories	887,554	-	-	-
Assets Held for Investment	-	-	-	-
Other Assets	2,885,547	-	-	-
Total Assets	\$ 99,067,800	\$ 1,284,346	\$ 11,188,551	\$ 18,255,274
LIABILITIES				
Accounts Payable	\$ 3,840,628	\$ 8,315,148	\$ 585,729	\$ 2,875,076
Contracts Payable	55,411	-	-	4,237,137
Accrued Liabilities	8,533,615	-	-	-
Due to Other Funds	391,866	-	10,402,619	-
Advances Payable to Other Funds	-	6,644,790	-	-
Due to Other Governments	2,969,505	-	200,203	-
Deposits	458,834	-	-	-
Unearned Revenue	147,052	-	-	-
Other Current Liabilities	252,422	-	-	-
Total Liabilities	16,649,333	14,959,938	11,188,551	7,112,213
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue - Capital Lease	2,872,676	-	-	-
Total Deferred Inflow of Resources	2,872,676	-	-	-
FUND BALANCES (deficits):				
Nonspendable:				
Inventories	887,554	-	-	-
Restricted for:				
Court Related Functions	-	-	-	-
Community Service	-	-	-	-
Debt Service	-	-	-	-
Economic & Community Development	-	-	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Jail Facility	-	-	-	11,143,061
Law Enforcement	-	-	-	-
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
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	20,268,223	-	-	-
Unassigned	58,390,014	(13,675,592)	-	-
Total Fund Balances	79,545,791	(13,675,592)	-	11,143,061
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (deficit)	\$ 99,067,800	\$ 1,284,346	\$ 11,188,551	\$ 18,255,274

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
\$ 60,813,776	\$ 41,568,356	\$ 161,749,004
36,314,913	21,471,841	87,348,047
-	984,562	2,383,494
-	-	643,703
-	137,195	11,311,266
13,026,535	-	13,026,535
8,545,805	7,433,739	39,857,543
-	541,706	1,429,260
-	655,545	655,545
9,952,697	-	12,838,244
<u>\$ 128,653,726</u>	<u>\$ 72,792,944</u>	<u>\$ 331,242,641</u>
\$ 3,469,484	\$ 4,594,516	\$ 23,680,581
1,151,936	179,641	5,624,125
111,864	2,811,373	11,456,852
761,011	538,819	12,094,315
-	6,381,745	13,026,535
29,156	907,415	4,106,279
1,000	85,000	544,834
-	1,306,169	1,453,221
-	-	252,422
<u>5,524,451</u>	<u>16,804,678</u>	<u>72,239,164</u>
-	-	2,872,676
<u>-</u>	<u>-</u>	<u>2,872,676</u>
-	541,706	1,429,260
-	3,794,401	3,794,401
-	276,814	276,814
9,952,697	341,612	10,294,309
18,469,391	5,261,503	23,730,894
-	2,074,660	2,074,660
-	41,225	41,225
-	4,186,860	4,186,860
-	-	11,143,061
-	454,039	454,039
-	4,877,102	4,877,102
-	3,536,843	3,536,843
-	2,051,529	2,051,529
-	3,316,644	3,316,644
-	1,089,610	1,089,610
-	4,752,402	4,752,402
-	5,831,914	5,831,914
94,707,187	980,116	95,687,303
-	1,952,239	1,952,239
-	7,563,619	7,563,619
-	1,711,360	1,711,360
-	4,224,913	4,224,913
-	-	20,268,223
-	(2,872,845)	41,841,577
<u>123,129,275</u>	<u>55,988,266</u>	<u>256,130,801</u>
<u>\$ 128,653,726</u>	<u>\$ 72,792,944</u>	<u>\$ 331,242,641</u>

ESCAMBIA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
as of September 30, 2020

Total fund balances of governmental funds \$ 256,130,801

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 \$1,563,202,760 Accumulated depreciation and amortization is \$841,112,003. The difference does not include the net capital assets of the internal service funds \$486,469 which are included below. 722,090,757

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. 5,172,063

At the governmental fund level, certain other long term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 1,985,426

Deferred inflows and outflows of resources related to debt:
Deferred charge on refunding (to be amortized as interest expense) 1,716,220

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	76,653,066	
Deferred inflows of resources - Pensions	(8,537,660)	
Deferred outflows of resources - OPEB	1,025,875	
Deferred inflows of resources - OPEB	<u>(2,715,426)</u>	
		66,425,855

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 \$10,432,959 which is included above. Long-term liabilities at year-end consist of:

Bonds payable	112,620,000	
Notes payable	34,010,000	
Bond issuance premiums	14,073,145	
Pollution remediation	50,000	
Compensated absences	27,164,877	
Other post employment benefits	17,644,129	
Net pension liability proportionate share	<u>254,745,544</u>	
		(460,307,695)

Total net position of governmental activities \$ 593,213,427

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



ESCAMBIA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	General Fund - County Wide	Disaster Recovery Fund	Covid Escambia Fund
REVENUES			
Taxes	\$ 126,496,843	\$ -	\$ -
Permits and Fees	-	-	-
Franchise Fees	13,538,217	-	-
Special Assessments	919,537	-	-
Intergovernmental Revenues	37,584,177	1,461,330	25,509,875
Charges for Services	10,915,808	-	-
Judgments and Fines	1,378,142	-	-
Investment Income	1,898,858	1,315	21,100
Miscellaneous Revenues	11,397,725	-	-
Total Revenues	204,129,307	1,462,645	25,530,975
EXPENDITURES			
Current:			
General Government	57,903,745	-	-
Public Safety	88,981,108	8,552,844	-
Physical Environment	1,677,341	-	-
Transportation	2,598,816	-	-
Economic Environment	-	-	-
Human Services	2,980,086	-	25,530,975
Culture/Recreation	1,462,525	-	-
Court-Related	6,326,452	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures	161,930,073	8,552,844	25,530,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,199,234	(7,090,199)	-
OTHER FINANCING SOURCES (USES)			
Transfers In	4,811,779	-	-
Transfers (Out)	(15,713,073)	-	-
Total Other Financing Sources and (Uses)	(10,901,294)	-	-
Net Change in Fund Balances	31,297,940	(7,090,199)	-
Fund Balances - Beginning	48,247,851	(6,585,393)	-
Fund Balances - Ending	\$ 79,545,791	\$ (13,675,592)	\$ -

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

Series 2017 Capital Project Fund	Local Option Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 47,472,728	\$ 32,631,452	\$ 206,601,023
-	-	418,900	418,900
-	-	2,059,182	15,597,399
-	-	18,678,278	19,597,815
10,589,580	2,754,649	20,585,603	98,485,214
-	169,583	9,645,909	20,731,300
-	-	1,062,856	2,440,998
629,401	2,490,451	1,320,411	6,361,536
-	4,700,539	3,287,403	19,385,667
<u>11,218,981</u>	<u>57,587,950</u>	<u>89,689,994</u>	<u>389,619,852</u>
-	3,626,611	7,118,297	68,648,653
399	-	33,493,636	131,027,987
-	1,800	1,847,862	3,527,003
-	1,434,234	33,350,164	37,383,214
-	2,135,293	10,453,594	12,588,887
-	140,990	117,551	28,769,602
-	1,501,504	6,170,792	9,134,821
-	-	3,742,194	10,068,646
-	-	6,625,000	6,625,000
-	-	6,654,450	6,654,450
-	-	-	-
54,799,908	33,773,397	242,733	88,816,038
<u>54,800,307</u>	<u>42,613,829</u>	<u>109,816,273</u>	<u>403,244,301</u>
<u>(43,581,326)</u>	<u>14,974,121</u>	<u>(20,126,279)</u>	<u>(13,624,449)</u>
-	-	25,435,857	30,247,636
-	(7,014,821)	(5,911,493)	(28,639,387)
-	(7,014,821)	19,524,364	1,608,249
<u>(43,581,326)</u>	<u>7,959,300</u>	<u>(601,915)</u>	<u>(12,016,200)</u>
<u>54,724,387</u>	<u>115,169,975</u>	<u>56,590,181</u>	<u>268,147,001</u>
<u>\$ 11,143,061</u>	<u>\$ 123,129,275</u>	<u>\$ 55,988,266</u>	<u>\$ 256,130,801</u>

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, 2020

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

Net change in fund balances - total governmental funds	\$ (12,016,200)
--	-----------------

<p>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 (\$113,844,531) exceeds depreciation (\$38,265,092) in the current period. Total capital additions consist of capital expenditures of \$111,577,917 and non-cash contributions of \$2,266,614 for primarily donated roads.</p>	75,579,439
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Collections of principal on long-term sales type lease receivable provides current financial resources to governmental funds.	(80,909)
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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:

Principal repayments	6,625,000	
Amortization of deferred charge on refunding	(156,020)	
Amortization of interest expense on bond premium	781,254	
		7,250,234

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, 2020

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	(1,678,475)	
Changes in other post employment benefits	1,633,511	
Changes in pollution remediation	<u>130,000</u>	
		85,036

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	(31,260,253)
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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.

(1,782,734)

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.

(9,468,724)

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.

360,405

Change in net position of governmental activities:

\$ 28,666,294

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes	\$ 127,657,077	\$ 127,657,001	\$ 126,496,843	\$ (1,160,158)
Permits and Fees	-	-	-	-
Franchise Fees	12,207,595	12,207,595	13,538,217	1,330,622
Special Assessments	841,225	841,225	919,537	78,312
Intergovernmental Revenues	32,458,160	33,026,014	37,584,177	4,558,163
Charges for Services	11,707,890	11,102,997	10,915,808	(187,189)
Court-Related Revenues	-	-	-	-
Judgments and Fines	1,643,906	1,517,906	1,378,142	(139,764)
Investment Income	275,100	311,780	1,898,858	1,587,078
Miscellaneous Revenues	2,052,179	2,166,379	11,397,725	9,231,346
Total Revenues	188,843,132	188,830,897	204,129,307	15,298,410
EXPENDITURES				
Current:				
General Government	92,798,000	99,772,701	57,903,745	41,868,956
Public Safety	111,768,667	112,986,843	88,981,108	24,005,735
Physical Environment	1,641,658	1,780,543	1,677,341	103,202
Transportation	2,839,434	2,787,550	2,598,816	188,734
Human Services	3,556,284	3,617,773	2,980,086	637,687
Culture/Recreation	1,540,882	1,550,447	1,462,525	87,922
Court-Related	7,214,584	6,355,740	6,326,452	29,288
Total Expenditures	221,359,509	228,851,597	161,930,073	66,921,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,516,377)	(40,020,700)	42,199,234	82,219,934
OTHER FINANCING SOURCES (USES)				
Transfers In	4,359,285	3,221,535	4,811,779	1,590,244
Transfers (Out)	(16,884,690)	(14,451,165)	(15,713,073)	(1,261,908)
Total Other Financing Sources and (Uses)	(12,525,405)	(11,229,630)	(10,901,294)	328,336
Net Change in Fund Balance	(45,041,782)	(51,250,330)	31,297,940	82,548,270
Fund Balance - Beginning	45,041,782	51,250,330	48,247,851	(3,002,479)
Fund Balance - Ending	\$ -	\$ -	\$ 79,545,791	\$ 79,545,791

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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget -</u>
			<u>Amounts</u>	<u>Over (Under)</u>
REVENUES				
Intergovernmental Revenues	\$ -	\$ 22,405,146	\$ 1,461,330	\$ (20,943,816)
Investment Income	-	-	1,315	1,315
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>-</u>	<u>22,405,146</u>	<u>1,462,645</u>	<u>(20,942,501)</u>
EXPENDITURES				
Current:				
Public Safety	-	22,405,146	8,552,844	13,852,302
Total Expenditures	<u>-</u>	<u>22,405,146</u>	<u>8,552,844</u>	<u>13,852,302</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(7,090,199)</u>	<u>(7,090,199)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(7,090,199)</u>	<u>(7,090,199)</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>(6,585,393)</u>	<u>(6,585,393)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,675,592)</u>	<u>\$ (13,675,592)</u>

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

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COVID ESCAMBIA FUND
For the Year Ended September 30, 2020

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
REVENUES			
Intergovernmental Revenues	\$ 28,764,192	\$ 25,509,875	\$ (3,254,317)
Investment Income	-	21,100	21,100
Total Revenues	<u>28,764,192</u>	<u>25,530,975</u>	<u>(3,233,217)</u>
EXPENDITURES			
Current:			
Human Services	28,764,192	25,530,975	3,233,217
Total Expenditures	<u>28,764,192</u>	<u>25,530,975</u>	<u>3,233,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 19,311,560	\$ 4,061,608	\$ 5,660,942	\$ 29,034,110	\$ 12,127,022
Restricted Assets Available for Current Liabilities	469,956	-	-	469,956	-
Investments	18,224,651	2,425,208	2,713,100	23,362,959	6,692,635
Accounts Receivable, Net of Allowance for Uncollectable Accounts	2,314,370	3,762,175	148,235	6,224,780	531,727
Due from Other Funds	-	-	-	-	783,049
Due from Other Governments	-	-	-	-	206,611
Inventories	-	716,701	64,417	781,118	240,915
Prepaid Items	-	-	-	-	-
Total Current Assets	40,320,537	10,965,692	8,586,694	59,872,923	20,581,959
Noncurrent Assets:					
Restricted Assets:					
Escrow Deposits - restricted	402,014	-	-	402,014	-
Saufley C&D - restricted	615,061	-	-	615,061	-
Landfill Escrow	10,193,678	-	-	10,193,678	-
Less: Portion Classified as Current	(469,956)	-	-	(469,956)	-
Total restricted assets	10,740,797	-	-	10,740,797	-
Capital Assets:					
Land	5,786,826	6,443	-	5,793,269	-
Buildings	10,362,088	1,100,349	25,966,877	37,429,314	399,564
Improvements Other than Buildings	53,625,406	86,275	3,094,463	56,806,144	937,373
Machinery, Equipment and Vehicles	16,789,571	11,654,194	2,839,511	31,283,276	298,619
Intangibles	-	176,255	-	176,255	-
Construction in Progress	-	-	-	-	-
Less: Accumulated Depreciation	(44,083,987)	(10,267,972)	(28,713,987)	(83,065,946)	(1,149,087)
Total Capital Assets (Net)	42,479,904	2,755,544	3,186,864	48,422,312	486,469
Total Noncurrent Assets	53,220,701	2,755,544	3,186,864	59,163,109	486,469
Total Assets	93,541,238	13,721,236	11,773,558	119,036,032	21,068,428
DEFERRED OUTFLOW OF RESOURCES					
Pension Cost and Subsequent Contributions	807,487	5,293,615	686,925	6,788,027	294,429
OPEB Cost and Subsequent Contrib.	12,563	42,988	9,026	64,577	5,277
Total deferred outflow of resources	820,050	5,336,603	695,951	6,852,604	299,706

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF NET POSITION - Continued
PROPRIETARY FUNDS
September 30, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Totals	
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 181,407	\$ 76,258	\$ 475,989	\$ 733,654	\$ 5,392,623
Contracts Payable	-	-	-	-	39,361
Accrued Liabilities	159,201	620,533	112,988	892,722	71,903
Compensated Absences Payable	47,042	50,457	33,095	130,594	102,307
Estimated Claims Payable	-	-	-	-	2,929,000
Due to Other Governments	38,322	128	12	38,462	113
Deposits	2,022	-	39,734	41,756	32,480
Other Current Liabilities	-	295,793	1,462,482	1,758,275	-
Current Liabilities Payable from Restricted Assets:					
Landfill Closure Costs Payable	67,942	-	-	67,942	-
Escrow Deposits - restricted	402,014	-	-	402,014	-
Total Current Liabilities	897,950	1,043,169	2,124,300	4,065,419	8,567,787
Noncurrent Liabilities:					
Compensated Absences Payable	423,378	460,192	298,223	1,181,793	920,765
Other Post Employment Benefits	172,896	591,592	124,218	888,706	72,617
Net Pension Liability	2,535,279	17,352,766	2,095,099	21,983,144	986,106
Estimated Claims Payable	-	-	-	-	5,613,000
Landfill Closure Costs Payable	18,378,699	-	-	18,378,699	-
Total Noncurrent Liabilities	21,510,252	18,404,550	2,517,540	42,432,342	7,592,488
Total Liabilities	22,408,202	19,447,719	4,641,840	46,497,761	16,160,275
DEFERRED INFLOW OF RESOURCES					
Unamortized Pension Costs	143,915	579,069	78,017	801,001	24,023
Unamortized OPEB Costs	28,030	95,911	20,139	144,080	11,773
Total deferred inflow of resources	171,945	674,980	98,156	945,081	35,796
NET POSITION					
Net Investment in Capital Assets	42,479,904	2,755,544	3,186,864	48,422,312	486,469
Unrestricted	29,301,237	(3,820,404)	4,542,649	30,023,482	4,685,594
Total Net Position	\$ 71,781,141	\$ (1,064,860)	\$ 7,729,513	\$ 78,445,794	\$ 5,172,063

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, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	
Operating Revenues:					
Charges for Services	\$ 17,069,354	\$ 15,010,480	\$ 7,095,977	\$39,175,811	\$ 39,386,785
Miscellaneous Revenues	2,621	6,858	152,183	161,662	-
Total Operating Revenues	17,071,975	15,017,338	7,248,160	39,337,473	39,386,785
Operating Expenses:					
Personal Services	3,031,659	9,749,091	2,241,482	15,022,232	1,865,380
Contracted Services	860,124	66,722	4,832,755	5,759,601	-
Claims Incurred and Change in Estimate	-	-	-	-	91,935
Supplies and Materials	130,528	959,717	14,406	1,104,651	-
Repairs and Maintenance	997,752	838,371	57,559	1,893,682	275,049
Other Services and Charges	1,598,011	1,213,976	413,634	3,225,621	4,271,510
Depreciation	3,043,131	1,037,740	755,332	4,836,203	71,734
Provision for Closure and Long Term Care	876,925	-	-	876,925	-
Premiums/Claims Expense	364,897	171,244	148,994	685,135	32,737,016
Total Operating Expenses	10,903,027	14,036,861	8,464,162	33,404,050	39,312,624
Operating Income (Loss)	6,168,948	980,477	(1,216,002)	5,933,423	74,161
Nonoperating Revenues (Expenses):					
Grants	-	113,636	-	113,636	-
Investment Income	963,217	79,848	124,917	1,167,982	286,244
Gain (Loss) on Disposal of Capital Assets	(775,746)	5,534	-	(770,212)	-
Total Nonoperating Revenues (Expenses)	187,471	199,018	124,917	511,406	286,244
Income (Loss) Before Transfers and Contributions	6,356,419	1,179,495	(1,091,085)	6,444,829	360,405
Transfer In	-	-	1,713,190	1,713,190	-
Transfer (Out)	(570,094)	(2,751,345)	-	(3,321,439)	-
Capital Contributions	-	482,552	109,672	592,224	-
Change in Net Position	5,786,325	(1,089,298)	731,777	5,428,804	360,405
Net Position	65,994,816	24,438	6,997,736	73,016,990	4,811,658
Net Position - Ending	\$ 71,781,141	\$ (1,064,860)	\$ 7,729,513	\$78,445,794	\$ 5,172,063

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, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Funds
Cash Flows from Operating Activities					
Receipts from customers and users	\$16,621,445	\$ 16,536,139	\$6,606,653	\$ 39,764,237	\$ 3,350,407
Receipts from interfund risk/benefits management	-	-	-	-	32,473,111
Receipts from interfund fleet/fuel management	-	-	-	-	3,891,599
Payments to suppliers	(4,769,968)	(3,023,379)	(5,969,217)	(13,762,564)	(37,871,031)
Payments to employees	(2,739,107)	(7,756,900)	(1,998,325)	(12,494,332)	(1,153,455)
Net Cash Provided (Used) by Operating Activities	9,112,370	5,755,860	(1,360,889)	13,507,341	690,631
Cash Flows from Noncapital Financing Activities					
Transfers to other funds	(570,094)	(2,751,345)	-	(3,321,439)	-
Transfers from other funds	-	-	1,713,190	1,713,190	-
Advances due to/from other funds	-	-	-	-	(152,482)
Subsidy from federal/state grants	-	113,636	-	113,636	-
Net Cash Provided (Used) by Noncapital Financing Activities	(570,094)	(2,637,709)	1,713,190	(1,494,613)	(152,482)
Cash Flows from Capital and Related Financing Activities					
Acquisition/construction of capital assets	(1,513,433)	(588,386)	(70,058)	(2,171,877)	(9,492)
Proceeds from disposal of capital assets	-	103,957	-	103,957	-
Landfill closure costs paid	(63,803)	-	-	(63,803)	-
Net Cash (Used) by Capital and Related Financing Activities	(1,577,236)	(484,429)	(70,058)	(2,131,723)	(9,492)
Cash Flows from Investing Activities					
Sale (purchase) of investments	(842,643)	(818,444)	(243,498)	(1,904,585)	633,344
Interest received	963,217	79,848	124,917	1,167,982	286,244
Net Cash Provided (Used) by Investing Activities	120,574	(738,596)	(118,581)	(736,603)	919,588
Net Increase (Decrease) in Cash and Cash Equivalents	7,085,614	1,895,126	163,662	9,144,402	1,448,245
Cash and cash equivalents at beginning of year	23,436,699	2,166,482	5,497,280	31,100,461	10,678,777
Cash and cash equivalents at end of year	<u>\$30,522,313</u>	<u>\$ 4,061,608</u>	<u>\$5,660,942</u>	<u>\$ 40,244,863</u>	<u>\$ 12,127,022</u>
Cash and Cash Equivalents Classified As:					
Current assets	\$19,311,560	\$ 4,061,608	\$5,660,942	\$ 29,034,110	\$ 12,127,022
Current restricted assets	469,956	-	-	469,956	-
Noncurrent restricted assets	10,740,797	-	-	10,740,797	-
Total Cash and Cash Equivalents	<u>\$30,522,313</u>	<u>\$ 4,061,608</u>	<u>\$5,660,942</u>	<u>\$ 40,244,863</u>	<u>\$ 12,127,022</u>

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
For the Year Ended September 30, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Fund	Emergency Medical Services Fund	Nonmajor Enterprise Funds	Total	Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ 6,168,948	\$ 980,477	\$ (1,216,002)	\$ 5,933,423	\$ 74,161
Depreciation	3,043,131	1,037,740	755,332	4,836,203	71,734
Provision for closure and postclosure	876,925	-	-	876,925	-
Change in Assets and Liabilities:					
Accounts receivable	(705,035)	1,518,801	(29,348)	784,418	760,197
Inventories	-	26,891	37,485	64,376	81,414
Prepays	-	-	-	-	-
Accounts payable	(486,684)	(96,027)	(507,894)	(1,090,605)	351,924
Contracts payable	(348,048)	-	-	(348,048)	12,523
Accrued liabilities	28,316	158,166	24,352	210,834	16,516
Due to other governments	16,076	(6)	(31,460)	(15,390)	(5,382)
Customer deposits	254,505	-	1,691	256,196	31,098
Other current liabilities	-	295,793	(613,850)	(318,057)	-
Compensated absences	2,660	95,892	3,741	102,293	96,417
Other post employment benefits and related deferred outflows/inflows of resources	(4,730)	18,753	(8,561)	5,462	(1,183)
Net pension liability proportionate share and related deferred outflows/inflows of resources	266,306	1,719,380	223,625	2,209,311	137,212
Claims payable	-	-	-	-	(936,000)
Total Adjustments	2,943,422	4,775,383	(144,887)	7,573,918	616,470
Net Cash Provided (Used) by Operating Activities	\$ 9,112,370	\$ 5,755,860	\$ (1,360,889)	\$ 13,507,341	\$ 690,631
Schedule of non-cash capital activities:					
Contributions of capital assets	\$ -	\$ 482,552	\$ 109,672	\$ 592,224	\$ -

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

ESCAMBIA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2020

ASSETS

Cash and Cash Equivalents	\$ 11,714,830
Accounts Receivable	<u>658,221</u>
Total Assets	<u><u>\$ 12,373,051</u></u>

LIABILITIES

Due to Other Governments	\$ 4,876,316
Due to Individuals	3,666,899
Other Current Liabilities	<u>3,829,836</u>
Total Liabilities	<u><u>\$ 12,373,051</u></u>

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, 2020

	Business-Type Activities
	Santa Rosa Island Authority
ASSETS	
Cash and Cash Equivalents	\$ 5,873,669
Investments	543,726
Accounts Receivable	379,088
Due from Other Governments	55,148
Other Assets	39,083
Total Current Assets	6,890,714
Noncurrent Assets:	
Restricted Assets:	
Cash and Cash Equivalents	1,348,660
Capital Assets, Net of Depreciation	536,377
Total Noncurrent Assets	1,885,037
Total Assets	8,775,751
DEFERRED OUTFLOWS OF RESOURCES	
OPEB	4,819
Pension	287,967
Total deferred outflow of resources	292,786
LIABILITIES	
Accounts Payable	60,889
Accrued Liabilities	84,749
Due to Other Governments	-
Unearned Revenue	32,925
Total Current Liabilities	178,563
Noncurrent Liabilities:	
Compensated Absences	82,560
Other Post Employment Benefits	111,203
Net Pension Liability	1,020,064
Other Noncurrent Liabilities	1,265,000
Total Noncurrent Liabilities	2,478,827
Total Liabilities	2,657,390
DEFERRED INFLOW OF RESOURCES	
Unearned Revenues	86,724
Unearned Consideration Fees	538,845
Other Post Employment Benefits	10,752
Pension	275,873
Total Deferred Inflow of Resources	912,194
NET POSITION	
Invested in Capital Assets	536,377
Restricted for Capital Improvements	1,347,082
Unrestricted	3,615,494
Total Net Position	\$ 5,498,953

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, 2020

	Business-Type Activities
	Santa Rosa Island Authority
EXPENSES	
Business Type Activities:	
Operating Expenses	\$ 2,994,241
Total Program Expenses	2,994,241
PROGRAM REVENUES	
Charges for Services	4,461,862
Capital Grants and Contributions	476,516
Total Program Revenue	4,938,378
Net Program (Revenue) Expenses	(1,944,137)
GENERAL REVENUES	
Investment Income	10,570
Miscellaneous	86,004
Total General Revenues	96,574
Change in Net Position	2,040,711
Net Position - Beginning	3,458,242
Net Position - Ending	\$ 5,498,953

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

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

September 30, 2020

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ESCAMBIA COUNTY, FLORIDA
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September 30, 2020

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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. Eight 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, 2020, for the joint venture are as follows:

STATEMENTS OF NET POSITION
SEPTEMBER 30, 2020

	<u>PEDC</u>
Assets	\$ 6,761,744
Liabilities	<u>2,316,387</u>
Net Position	
Restricted:	61,198
Unrestricted:	
Committed	52,309
Unassigned	<u>4,331,850</u>
Total net position	<u>\$ 4,445,357</u>

STATEMENTS OF ACTIVITIES
FISCAL YEAR ENDED SEPTEMBER 30, 2020

	<u>PEDC</u>
Revenues	\$ 1,421,877
Expenses	<u>(1,429,027)</u>
Change in net position	(7,150)
Net position - beginning	<u>4,452,507</u>
Net position - ending	<u>\$ 4,445,357</u>

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. *General 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 appropriated budget of zero.

The *Covid Escambia Fund* accounts for monies collected and disbursed pursuant to the Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136, referred to the "CARES Act", to facilitate the provision of federal assistance and relief in response to the COVID-19 pandemic. Title V of the CARES Act established the "Coronavirus Relief Fund" to provide direct assistance to state, tribal, territorial, and local governments to fund certain necessary and allowable expenses incurred due to the public health emergency with respect to COVID-19.

The *Series 2017 Project Fund* is a capital project fund created pursuant to Resolution 2017-70 to account for the proceeds of the Sales Tax Revenue Bonds, Series 2017, 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. This new facility is being constructed in two phases utilizing the design-build construction delivery method pursuant to section 287.055, Florida Statutes (acquisition of professional architectural and engineering services). Upon completion, the new correctional facility will replace the existing correctional facilities known as the Central Booking Detention Facility and Main Jail. The new facility is scheduled for completion in fiscal year 2021 at a projected cost of \$147 million.

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 was approved by referendum on March 10, 1992, and 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* accounts for risk management activities, activities for garage and fuel services provided to County departments, and for administration of employee benefits. Additionally, the 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.

Agency 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 an agent for individuals, private organizations and governments. Fiduciary funds use the economic resource measurement focus; agency funds have no measurement focus. Agency 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 2020, the Disaster Recovery Fund adopted an original budget appropriation of zero, which was 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 2020, 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. 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 \$6.102 million. This allowance is comprised of \$5.365 million for ambulance receivables in the Emergency Medical Services Fund; \$609,000 for the Internal Service Funds related to the self insurance third party receivables; \$63,000 for the Local Option Sales Tax Fund; \$58,000 for HUD-CDBG housing programs, \$6,000 for the General Fund, and \$1,000 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. 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 \$1,000 and having an estimated useful life in excess of one year. Effective October 1, 2020 this capitalization threshold will increase to \$5,000. 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

O. 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.

P. 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 position that applies to a future period(s) and will *not* be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to future periods and, will not be recognized as an inflow of resources (revenue) until that applicable time.

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 Statements 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 unavailable revenue for capital 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.

Q. 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.

R. 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.

S. 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.

T. 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.

U. 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.

V. 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 employee 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.

W. 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.

X. 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, 2020, the County's carrying value of cash and cash equivalents totaled \$225,835,719, which is presented as \$214,120,889 in the statement of net position and \$11,714,830 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 48 days as of September 30, 2030. 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, 2020 is 63 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 51 days as of September 30, 2020. 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, 2020 is 82 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 127 days as of September

30, 2020. 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, 2020 is 127 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 AA+.

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, 2020 the carrying amount of the County's cash deposits totaled \$98,661,585, cash in money market funds totaled \$1,459,416, the County's investment in the Florida Prime Investment Pool totaled \$88,123,765, the County's investment in FLCLASS totaled \$5,334,872 and the County's investment in FL FIT totaled \$32,256,082.

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 \$117,403,641 in direct obligations of United States Treasury Securities, Federal Instruments, Commercial Paper, Corporate Notes, State and/or Local Government debt, and Local Government Investment Pool funds 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, 2020, interest receivable on the County's investment portfolio amounted to \$643,703.

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

<u>Security Type</u>	<u>Fair Value</u>	<u>Weighted Average Duration (Years)</u>	<u>Credit Rating</u>	<u>Percentage of Portfolio</u>
Long Term Investments:				
United States Treasury Securities	\$ 50,415,353	1.59	AA+	42.94%
Federal Instruments	17,502,032	2.65	AA+	14.91%
State and/or Local Government Debt	1,404,187	3.50	AA-	1.20%
Corporate Notes	18,782,968	2.06	A+	16.00%
Asset-Backed Security	3,828,538	1.97	AAA	3.26%
Local Government Investment Pool	25,470,563	1.92	AAA	21.69%
Total long term investments	<u>117,403,641</u>			<u>100.00%</u>
Total Fair Value	\$ 117,403,641			100.00%

Portfolio Weighted Average Duration 1.93

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

At September 30, 2020, Escambia County had the following recurring fair value measurements.

	<u>9/30/2020</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level				
Debt Securities				
Corporate Notes - Long Term	\$ 18,782,968	\$ -	\$ 18,782,968	\$ -
United States Treasury Securities - Long Term	50,415,353	-	50,415,353	-
Federal Instruments - Long Term	17,502,032	-	17,502,032	-
Local Government Investment Pool	25,470,563	-	25,470,563	-
State and/or Local Government Debt - Long Term	1,404,187	-	1,404,187	-
Asset Backed Securities	3,828,538	-	3,828,538	-
Total debt securities	<u>\$ 117,403,641</u>	<u>\$ -</u>	<u>\$ 117,403,641</u>	<u>\$ -</u>
Investments (cash equivalents) measured at the net asset value (NAV)				
LGIP - FL Prime	88,123,765			
LGIP - FL FIT	32,256,082			
LGIP - FLCLASS	5,334,872			
Total investments measured at the NAV	<u>125,714,719</u>			
Total investments measured at fair value	<u>\$ 243,118,360</u>			

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, 2020, the investments had a weighted average duration of 1.93 years.

The County had \$8,156,481 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
438516BM7	Honeywell International Corp (Callable) Note	11/1/2021	761,842	Continuous	10/1/2021
57636QAF1	Mastercard Inc Corp (Callable) Notes	11/21/2021	763,038	Continuous	10/21/2021
594918BA1	Microsoft Corp (Callable) Notes	2/12/2022	513,237	Continuous	1/12/2022
458140BB5	Intel Corp (Callable) Notes	5/11/2022	1,030,955	Continuous	4/11/2022
037833CO1	Apple Inc Corp (Callable) Notes	5/11/2022	1,030,955	Continuous	4/11/2022
68389XBB0	Oracle Corp (Callable) Notes	5/15/2022	1,030,644	Continuous	3/15/2022
911312BC9	United Parcel Service (Callable) Notes	5/16/2022	515,527	Continuous	4/16/2022
92826CAG7	Visa (Callable) Notes	9/15/2022	677,880	Continuous	8/15/2022
166764AB6	Chevron Capital Notes (Callable)	12/5/2022	663,141	Continuous	9/5/2022
06406FAD5	Bank of NY Mellon (Callable) Notes	8/16/2023	451,012	Continuous	6/16/2023
594918AW4	Microsoft Corp (Callable) Notes	12/15/2023	460,191	Continuous	9/15/2023
594918BX1	Microsoft Corp (Callable) Notes	2/6/2024	258,059	Continuous	12/6/2023
			<u>\$8,156,481</u>		

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, 2020, the majority of the County's investment securities in the amount of \$117,403,641 were all individually rated AAA, AA+, A+ or AA- by Standard & Poors Rating Services.

The County's \$88,123,765 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, 2020 was AAAm. Additional information for the Florida Prime Investment Pool can be found at <https://www.sbafla.com/prime>.

The County's \$25,470,563 investment in the Local Government Investment Pool Short-Term Bond Fund is rated by Fitch. The current rating as of September 30, 2020 was AAAf, consisting of individually rated securities, primarily AAA rated. Additional information for the Florida Trust Short-Term Bond fund can be found at <http://www.floridatrustononline.com>.

The County's \$5,334,872 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, 2020 was AAAm. Additional information for FLCLASS can be found at <https://www.flclass.com>.

The County's \$32,256,082 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, 2020 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, 2020, 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)	50%	25%
Interest Bearing Time Deposit or Saving Account	50%	15%
Repurchase Agreements	20%	10%
Commercial Paper	25%	5%
Corporate Notes	25%	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:

Governmental Activities	Primary Government			Ending Balance 9/30/2020
	Beginning Balance 9/30/2019	Increases	Decreases	
Capital Assets, Not Being Depreciated:				
Land	\$ 67,819,602	\$ 9,935,854	\$ -	\$ 77,755,456
Construction In Progress	96,637,515	60,822,208	(16,941,151)	140,518,572
Total Capital Assets, Not Being Depreciated	164,457,117	70,758,062	(16,941,151)	218,274,028
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	238,441,284	3,677,026	-	242,118,310
Equipment	148,698,394	16,942,470	(5,950,514)	159,690,350
Intangible Computer Software	8,691,483	399,908	(334,257)	8,757,134
Infrastructure	906,030,292	39,017,708	(9,049,506)	935,998,494
Total Capital Assets Being Depreciated	1,301,861,453	60,037,112	(15,334,277)	1,346,564,288
Less Accumulated Depreciation For:				
Buildings and Improvements	(125,678,965)	(6,853,776)		(132,532,741)
Equipment	(122,718,675)	(8,671,402)	5,552,695	(125,837,382)
Intangible Computer Software	(7,466,361)	(614,927)	312,858	(7,768,430)
Infrastructure	(553,925,816)	(22,196,721)	-	(576,122,537)
Total Accumulated Depreciation	(809,789,817)	(38,336,826)	5,865,553	(842,261,090)
Total Capital Assets, Being Depreciated, Net	492,071,636	21,700,286	(9,468,724)	504,303,198
Governmental Activities Capital Assets, Net	\$ 656,528,753	\$ 92,458,348	\$ (26,409,875)	\$ 722,577,226

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	\$ 5,281,530
Public Safety	9,251,190
Physical Environment	954,548
Transportation	17,803,204
Economic Environment	807,253
Human Services	101,869
Culture/Recreation	2,663,140
Court Related	1,402,358
Capital Assets held by the government's Internal Service Fund and charged to individual functions based on usage	71,734
Total Depreciation Expense - Governmental Activities	\$ 38,336,826

ESCAMBIA COUNTY, FLORIDA
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The following shows the changes in capital assets of business type activities:

Business-type Activities	Primary Government			Ending Balance 9/30/2020
	Beginning Balance 9/30/2019	Increases	Decreases	
Capital Assets, Not Being Depreciated:				
Land	\$ 5,793,269	\$ -	\$ -	\$ 5,793,269
Construction In Progress	4,971,717	-	(4,971,717)	-
Total Capital Assets, Not Being Depreciated	10,764,986	-	(4,971,717)	5,793,269
Capital Assets, Being Depreciated:				
Buildings and Improvement	37,377,780	51,534	-	37,429,314
Equipment	30,158,196	2,730,323	(1,605,243)	31,283,276
Intangible Computer Software	176,255	-	-	176,255
Infrastructure	51,738,702	5,067,442	-	56,806,144
Total Capital Assets Being Depreciated	119,450,933	7,849,299	(1,605,243)	125,694,989
Less Accumulated Depreciation For:				
Buildings and Improvements	(29,898,784)	(864,396)	-	(30,763,180)
Equipment	(20,949,660)	(2,365,172)	617,593	(22,697,239)
Intangible Computer Software	(176,255)	-	-	(176,255)
Infrastructure	(27,822,637)	(1,606,635)	-	(29,429,272)
Total Accumulated Depreciation	(78,847,336)	(4,836,203)	617,593	(83,065,946)
Total Capital Assets, Being Depreciated, Net	40,603,597	3,013,096	(987,650)	42,629,043
Total Business-Type Activities				
Capital Assets, Net	\$ 51,368,583	\$ 3,013,096	\$ (5,959,367)	\$ 48,422,312

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

Depreciation Business-type activities:	
Solid Waste Fund	\$ 3,043,131
Inspections Fund	54,195
Emergency Medical Service Fund	1,037,740
Bay Center Fund	701,137
Total Depreciation Expense - Business-type Activities	<u>\$ 4,836,203</u>

B. Summaries of Capital Assets

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

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	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Capital Assets, Not Being Depreciated:			
Land	\$ 77,755,456	\$ 5,793,269	\$ 83,548,725
Construction In Progress	140,518,572	-	140,518,572
Total Capital Assets, Not Being Depreciated:	218,274,028	5,793,269	224,067,297
Capital Assets, Being Depreciated and Amortized, Net:			
Buildings	242,118,310	37,429,314	279,547,624
Equipment	159,690,350	31,283,276	190,973,626
Intangible Computer Software	8,757,134	176,255	8,933,389
Infrastructure	935,998,494	56,806,144	992,804,638
Capital Assets, Being Depreciated:	1,346,564,288	125,694,989	1,472,259,277
Less: Accumulated Depreciation	(842,261,090)	(83,065,946)	(925,327,036)
Total Capital Assets, Being Depreciated, Net:	504,303,198	42,629,043	546,932,241
Total Capital Assets, Net	<u>\$ 722,577,226</u>	<u>\$ 48,422,312</u>	<u>\$ 770,999,538</u>

C. Construction and Other Contractual Commitments

The following is a summary of major construction and other contractual commitments outstanding as of September 30, 2020:

Projects	Spent-to-Date	Remaining Commitment
Governmental Activities:		
Building Projects	\$ 1,386,328	\$ 1,700,502
County Jail Facility	100,941,044	5,875,200
Environmental Projects	1,826,846	1,992,303
Road & Bridge Projects	26,136,799	13,648,231
Pensacola Beach Projects	3,884,371	278,692
Economic Development Projects	4,131,173	3,661,901
Parks Projects	751,729	392,573
Vehicles and Equipment	269,131	1,668,541
Transit	939	21,319
Community Redevelopment Projects	96,871	92,494
Disaster Recovery-Flood Projects	32,652	6,232
RESTORE Projects	1,062,668	3,002,163
CARES Projects	557,243	405,597
Total	<u>\$ 141,077,794</u>	<u>\$ 32,745,748</u>
Business Type Activities		
Solid Waste Landfill Projects	\$ 149,726	\$ 1,648,257
Solid Waste Landfill Equipment	-	427,326
Building Inspections Equipment	-	78,948
Total	<u>\$ 149,726</u>	<u>\$ 2,154,531</u>

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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, 2020, was as follows:

	Component Unit			Ending Balance 9/30/2020
	Beginning Balance 9/30/2019	Increases	Decreases	
Santa Rosa Island Authority				
Capital Assets, Being Depreciated:				
Buildings	1,064,609	-	-	1,064,609
Improvements other than Buildings	38,764	-	-	38,764
Equipment	248,509	12,066	(80,388)	180,187
Total Capital Assets Being Depreciated	1,351,882	12,066	(80,388)	1,283,560
Less Accumulated Depreciation For:				
Capital Assets	(786,367)	(41,204)	80,388	(747,183)
Capital Assets, Net	\$ 565,515	\$ (29,138)	\$ -	\$ 536,377

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

Depreciation component unit:

Santa Rosa Island Authority	\$ 41,204
Total Depreciation Expense - Component Unit	\$ 41,204

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

The composition of interfund balances as of September 30, 2020 is as follows:

	Receivable From Other Funds	Payable to Other Funds
Major Funds:		
General Fund	\$ 11,174,071	\$ 391,866
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	\$ -	\$ 761,011
Non-major Funds:		
Special Revenue Funds	\$ 137,195	\$ 10,941,438
Internal Service Fund	\$ 783,049	-
	\$ 12,094,315	\$ 12,094,315

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	Advances Receivable from Other Funds	Advances Payable to Other Funds
Major Funds:		
Major Special Revenue Funds:		
Disaster Recovery Fund	\$ -	\$ 6,644,790
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	13,026,535	-
Non-major Funds:		
Special Revenue Funds	-	6,381,745
	<u>\$ 13,026,535</u>	<u>\$ 13,026,535</u>

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.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 4,811,779	\$ 15,713,073
Major Capital Project Fund:		
Local Option Sales Tax (LOST)	-	7,014,821
Major Enterprise Fund:		
Solid Waste Fund	-	570,094
Emergency Medical Service Fund	-	2,751,345
Non-major Funds:		
Special Revenue Funds	12,140,815	5,911,493
Debt Service Funds	13,272,809	-
Capital Project Funds	22,233	-
Enterprise Funds	1,713,190	-
	<u>\$ 31,960,826</u>	<u>\$ 31,960,826</u>

Transfers to or from other funds are based on budgetary requirements. 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, 2020 is as follows:

	General Fund	LOST Fund	Total
PEDC receivable	\$ 12,875	\$ 2,297,697	\$ 2,310,572
IHMC loan receivable	-	6,390,000	6,390,000
SRIA loan receivable	-	1,265,000	1,265,000
PDC lease receivable	2,872,672	-	2,872,672
	<u>\$ 2,885,547</u>	<u>\$ 9,952,697</u>	<u>\$ 12,838,244</u>

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. 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, 2020 was \$6,390,000. IHMC is committed to making the following payments to the County under the payment plan:

	Principal	Interest	IHMC Payment Schedule
Year			
2021	\$ 690,000	\$ 319,500	\$ 1,009,500
2022	715,000	285,000	1,000,000
2023	745,000	249,250	994,250
2024	780,000	212,000	992,000
2025	810,000	173,000	983,000
2026-2028	2,650,000	268,750	2,918,750
	<u>\$ 6,390,000</u>	<u>\$ 1,507,500</u>	<u>\$ 7,897,500</u>

C. SRIA Note Receivable

On September 30, 2014, the County and the Santa Rosa Island Authority (SRIA) entered into an interlocal agreement for the County to provide up to \$8.5 million of financing for sand re-nourishment and restoration on Santa Rosa Island. During prior years, SRIA borrowed the entire \$8.5 million under this agreement at a variable interest rate. The loan is payable to the County over a 7 year period requiring fixed payments

ESCAMBIA COUNTY, FLORIDA
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on the assumption that all \$8.5 million was drawn by SRIA at inception of the agreement. The principal balance owed at September 30, 2020 was \$1,265,000. SRIA is committed to making the following payments to the County under the payment plan:

<u>Year</u>	
2021	\$ 1,265,000

D. PDC Capital Lease Receivable

The County has a capital lease agreement with Pensacola Developmental Center (PDC) for 7.08 acres of property and buildings used as an intermediate care facility for the developmentally disabled. The lease provides for transfer of ownership of the buildings and property at the conclusion of the lease. Terms of the lease include monthly payments of principal and interest at 5% per annum. The lease expires June 30, 2036.

The remaining lease payments are a deferred inflow of resources of the General Fund. As of September 30, 2020 future lease payments totaling \$2,872,676 consists of principal of \$1,985,426, and interest of \$887,250. In the government-wide financial statements, only the interest is reported as a deferred inflow.

The future capital lease receivable and the net present value of the minimum lease payments as of September 30, 2020, were as follows:

Capital Lease Receivable

Balance 10/01/2019	\$ 2,066,335
Additions	-
Principal reductions	(80,909)
Balance 09/30/2020	<u>\$ 1,985,426</u>

Future Lease Payments

2021	\$ 182,392
2022	182,392
2023	182,392
2024	182,392
2025	182,392
2026-2036	<u>1,960,716</u>
Total minimum lease payment	2,872,676
Less: amount representing interest	<u>(887,250)</u>
Present value of minimum lease payments	<u>\$ 1,985,426</u>

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, 2020:

	Balance 10/1/19	Additions	Reductions	Balance 9/30/20	Due Within One Year
Governmental Activities:					
Revenue bonds payable	\$ 115,890,000	\$ -	\$ (3,270,000)	\$ 112,620,000	\$ 3,405,000
Revenue notes payable	37,365,000	-	(3,355,000)	34,010,000	3,430,000
Bonds/notes payable	153,255,000	-	(6,625,000)	146,630,000	6,835,000
Unamortized Bond Issue Premiums	14,854,399	-	(781,254)	\$ 14,073,145	-
Total bonds/notes payable	168,109,399	-	(7,406,254)	160,703,145	6,835,000
Claims payable	9,478,000	25,264,836	(26,200,836)	8,542,000	2,929,000
Compensated absences	26,413,057	16,763,805	(14,988,913)	28,187,949	2,818,795
Net other post employment benefits*	19,357,866	-	(1,641,120)	17,716,746	-
Net pension liability *	212,061,703	43,669,947	-	255,731,650	-
Pollution remediation obligation	180,000	-	(130,000)	50,000	50,000
Governmental activities					
long-term liabilities	\$ 435,600,025	\$ 85,698,588	\$ (50,367,123)	\$ 470,931,490	\$ 12,632,795
Business-type Activities:					
Compensated absences	\$ 1,210,094	\$ 874,724	\$ (772,431)	\$ 1,312,387	\$ 130,594
Net other post employment benefits*	962,024	-	(73,318)	888,706	-
Net pension liability*	18,910,410	3,072,734	-	21,983,144	-
Landfill closure costs	17,633,519	813,122	-	18,446,641	67,942
Business-type activities					
Long-term liabilities	\$ 38,716,047	\$ 4,760,580	\$ (845,749)	\$ 42,630,878	\$ 198,536

* 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.

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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 is subject to mandatory prepayment at the option of the note holder on 10/1/2027, and thereafter. 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, 2020, there are no business type-activity notes or bonds payable.

The following is a schedule of bonds and notes outstanding at September 30, 2020:

	<u>Purpose of Issue</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Final Maturity</u>
Governmental Activities:					
Revenue Bonds:					
Sales Tax Revenue Bonds, Series 2017	Capital Project	78,060,000	76,525,000	2%-5%	10/1/2047
Capital Improvement Refunding Revenue Bond Series 2018	Capital Project	\$ 41,545,000	<u>\$ 36,095,000</u>	5.000%	10/1/2031
Total Revenue Bonds			<u>112,620,000</u>		
Revenue Notes:					
Sales Tax Refunding Revenue Note Series 2012	Refunding	\$ 48,040,000	<u>\$ 32,745,000</u>	2.820%	10/1/2032
Capital Improvement Revenue Note Series 2014	Capital Project	8,500,000	<u>1,265,000</u>	1.390%	10/1/2021
Total Revenue Notes			<u>34,010,000</u>		
Total Bonds & Notes Payable - Governmental Activities			<u>\$ 146,630,000</u>		

ESCAMBIA COUNTY, FLORIDA
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C. Pledged Revenues

Escambia County has pledged certain revenues to repay certain bonds and notes outstanding at September 30, 2020. 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, 2020:

		Current Year Total Revenue	Pledged Outstanding Principal & Interest	Estimated Revenue Percentage Pledged	Principal & Interest Paid	Maturity Calendar Year
<u>Governmental Activities</u>		<u>Pledged</u>				
Revenue Bonds and Notes:						
Sales Tax Revenue Bond Series 2017	Half Cent Sales Tax	\$ 26,703,051	\$ 146,330,800	20.3%	\$ 4,196,700	2047
Capital Improvement Refunding Revenue Bond Series 2018	Non-Ad valorem	4,697,000	47,133,750	91%	4,687,000	2031
Sales Tax Refunding Revenue Note Series 2012	Half Cent Sales Tax	26,703,051	39,483,203	12.3%	3,104,150	2032
Capital Improvement Revenue Note Series 2014	Non-Ad valorem	1,285,459	1,282,584	100%	1,284,959	2021
Total Revenue Bonds and Notes - Governmental Activities			\$ 234,230,337		\$ 13,272,809	

D. 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, 2020:

	Balance 10/1/19	Additions	(Reductions)	Balance 9/30/20
Governmental Activities:				
Board of County Commissioners	\$ 12,325,748	\$ 6,888,954	\$ (7,105,658)	\$ 12,109,044
Clerk	605,492	319,261	(253,727)	671,026
Property Appraiser	424,949	373,422	(268,823)	529,548
Supervisor of Elections	118,667	118,556	(139,453)	97,770
Sheriff	11,482,010	8,067,922	(6,281,806)	13,268,126
Tax Collector	529,536	356,926	(397,098)	489,364
Internal Service Fund - BCC	234,726	140,745	(126,583)	248,888
Internal Service Fund - Clerk	691,929	498,019	(415,765)	774,183
	<u>\$ 26,413,057</u>	<u>\$ 16,763,805</u>	<u>\$ (14,988,913)</u>	<u>\$ 28,187,949</u>
Business-type Activities:				
Solid Waste Fund	\$ 467,760	\$ 211,043	\$ (208,383)	\$ 470,420
Inspection Fund	327,577	128,757	(125,016)	331,318
Emergency Medical Service Fund	414,757	534,924	(439,032)	510,649
	<u>\$ 1,210,094</u>	<u>\$ 874,724</u>	<u>\$ (772,431)</u>	<u>\$ 1,312,387</u>

E. 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, 2020:

	Balance 10/1/19	Additions	(Reductions)	Balance 9/30/20
Governmental Activities:				
Governmental Activities	\$ 19,357,866	\$ -	\$ (1,641,120)	\$ 17,716,746
	<u>\$ 19,357,866</u>	<u>\$ -</u>	<u>\$ (1,641,120)</u>	<u>\$ 17,716,746</u>
Business-type Activities:				
Solid Waste Fund	\$ 192,944	\$ -	\$ (20,048)	\$ 172,896
Emergency Medical Service Fund	625,300	-	(33,708)	591,592
Inspections Fund	143,780	-	(19,562)	124,218
	<u>\$ 962,024</u>	<u>\$ -</u>	<u>\$ (73,318)</u>	<u>\$ 888,706</u>

F. Net Pension Liability (NPL)

The following is a summary schedule of the net pension liability as of September 30, 2020:

Net pension liability FRS

	Balance 10/1/19	Increase (Decrease)	Balance 9/30/20
Governmental Activities:			
Governmental Activities	\$ 173,551,212	\$ 41,227,615	\$ 214,778,827
	<u>\$ 173,551,212</u>	<u>\$ 41,227,615</u>	<u>\$ 214,778,827</u>
Business-type Activities:			
Solid Waste Fund	\$ 1,751,826	\$ 349,667	\$ 2,101,493
Inspections Fund	1,465,294	293,629	1,758,923
Emergency Medical Service Fund	12,345,867	2,257,610	14,603,477
	<u>\$ 15,562,987</u>	<u>\$ 2,900,906</u>	<u>\$ 18,463,893</u>
Total NPL FRS	<u>\$ 189,114,199</u>	<u>\$ 44,128,521</u>	<u>\$ 233,242,720</u>

Net pension liability HIS

	Balance 10/1/19	Increase (Decrease)	Balance 9/30/20
Governmental Activities:			
Governmental Activities	\$ 38,510,491	\$ 2,442,332	\$ 40,952,823
	<u>\$ 38,510,491</u>	<u>\$ 2,442,332</u>	<u>\$ 40,952,823</u>
Business-type Activities:			
Solid Waste Fund	\$ 413,073	\$ 20,713	\$ 433,786
Inspections Fund	318,785	17,391	336,176
Emergency Medical Fund	2,615,565	133,724	2,749,289
	<u>\$ 3,347,423</u>	<u>\$ 171,828</u>	<u>\$ 3,519,251</u>
Total NPL HIS	<u>\$ 41,857,914</u>	<u>\$ 2,614,160</u>	<u>\$ 44,472,074</u>
Governmental Activities:	\$ 212,061,703	\$ 43,669,947	\$ 255,731,650
Business-type Activities:	18,910,410	3,072,734	21,983,144
Total NPL	<u>\$ 230,972,113</u>	<u>\$ 46,742,681</u>	<u>\$ 277,714,794</u>

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G. Debt Service Requirements

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

Governmental Activities:

<u>Fiscal Year</u>	<u>Revenue Bonds Payable</u>		<u>Revenue Notes Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	3,405,000	5,455,450	3,430,000	953,818	13,244,268
2022	3,555,000	5,285,200	2,230,000	874,333	11,944,533
2023	3,715,000	5,107,450	2,290,000	810,574	11,923,024
2024	3,875,000	4,921,700	2,355,000	747,140	11,898,840
2025	4,035,000	4,727,950	2,425,000	677,766	11,865,716
2026-2030	21,100,000	20,471,500	13,185,000	2,310,906	57,067,406
2031-2035	15,155,000	15,892,750	8,095,000	381,250	39,524,000
2036-2040	20,230,000	11,755,950	-	-	31,985,950
2041-2045	25,485,000	6,499,750	-	-	31,984,750
2046-2047	12,065,000	726,850	-	-	12,791,850
Total	\$ 112,620,000	\$ 80,844,550	\$ 34,010,000	\$ 6,755,787	\$ 234,230,337

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

Governmental Activities:

Revenue Bonds:

Sales Tax Revenue Bond, Series 2017	\$ 545,000	to	\$ 6,180,000
Capital Improvement Refunding Revenue Bond, Series 2018	\$ 2,860,000	to	\$ 3,830,000

Revenue Notes:

Sales Tax Refunding Revenue Note, Series 2012	\$ 2,165,000	to	\$ 5,225,000
Capital Improvement Revenue Note, Series 2014	\$ 1,265,000	to	\$ 1,265,000

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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
10/1/2021	2,860,000	1,804,750	4,664,750	8,579,518	13,244,268
10/1/2022	2,980,000	1,661,750	4,641,750	7,302,783	11,944,533
10/1/2023	3,110,000	1,512,750	4,622,750	7,300,274	11,923,024
10/1/2024	3,240,000	1,357,250	4,597,250	7,301,590	11,898,840
10/1/2025	3,370,000	1,195,250	4,565,250	7,300,465	11,865,715
10/1/2026	3,525,000	1,026,750	4,551,750	7,297,881	11,849,631
10/1/2027	3,680,000	850,500	4,530,500	7,296,687	11,827,187
10/1/2028	3,830,000	666,500	4,496,500	7,298,014	11,794,514
10/1/2029	3,035,000	475,000	3,510,000	7,297,904	10,807,904
10/1/2030	3,165,000	323,250	3,488,250	7,299,920	10,788,170
10/1/2031	3,300,000	165,000	3,465,000	7,297,650	10,762,650
10/1/2032	-	-	-	9,571,501	9,571,501
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	36,095,000	11,038,750	47,133,750	187,096,587	234,230,337

(1) Includes debt service on the County's Sales Tax Refunding Revenue Note, Series 2012, Sales Tax Revenue Bonds, Series 2017 and Capital Improvement Revenue Note, Series 2014.

H. 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 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 **Capital Improvement Revenue Note, Series 2014** in the amount of \$8,500,000 was issued on September 30, 2014. The Note has a fixed interest rate of 1.390% and a maturity date of October 1, 2021. The proceeds of this note, in addition to matching funds approved by the State of Florida, were used to re-nourish 8.2 miles of Pensacola Beach located on Santa Rosa Island. The Note is secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

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. As of September 30, 2020 there were unspent proceeds and net premium of \$1,218,445.

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).

I. Arbitrage Liability

This liability represents the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The Sales Tax Revenue Bond, Series 2017 has an arbitrage yield rate of 3.174739%. Pursuant to Section 148 (f) of the U.S. Internal Revenue Code, the County must rebate any excess to the United States Government. Arbitrage rebate, if any is due and payable on each five-year anniversary of the respective bond issue. For the fiscal year ended September 30, 2020, there is no arbitrage liability outstanding.

J. 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, 2020, the outstanding conduit debt of Escambia County is \$378,950,000.

K. 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 66 years and future landfill cells will provide disposal capacity through 2055.

As of September 30, 2020, Perdido Landfill's Class I capacity is at 46.97%, leaving an estimated life of thirty five (35) years remaining. The accrued cost for closure care and postclosure care as of September 30, 2020, is \$18,446,641. The remaining closure and postclosure costs to be recognized, based upon the current engineering estimates are \$20,741,644, 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, 2020. 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, 2020 is \$10,193,678.

Closure and Postclosure Care Liability:

	2020	2019
Current	\$ 67,942	\$ 77,116
Long-term	18,378,699	17,556,403
Total Liability	<u>\$ 18,446,641</u>	<u>\$ 17,633,519</u>

L. Pollution Remediation Obligation

The County has identified potential pollution sites within the County which may require remediation. The county tracks, but does not report a liability for sites which are part of the State of Florida Department of Environmental Protection (FDEP) cleanup program funded by the State. Information on these locations and on scoring of projects is located on the FDEP website at www.dep.state.fl.us/waste.

The former Escambia County Mosquito Control Facility pollution remediation expenditures were approximately \$12,000 during fiscal year 2020. Revised estimates for projected costs through 2021 are \$50,000.

Pollution remediation obligations are an estimate and subject to changes resulting from price increases or reductions, technology or changes in applicable laws or regulations. The government does not expect to recover any amounts for remediation cost from any other party. The total pollution remediation obligation reported at September 30, 2020 in the governmental activities statement of net position is estimated to be approximately \$50,000.

NOTE 7 - RISK MANAGEMENT PROGRAM

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 \$200,000 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 Delta 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 \$8,542,000 reported in the Internal Service Fund at September 30, 2020 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:

	2020	2019
Unpaid claims, beginning	\$ 7,658,000	\$ 8,272,921
Claims incurred and changes in estimates	16,935	1,861,591
Less: claims paid	(1,027,935)	(2,476,512)
Unpaid claims, ending	\$ 6,647,000	\$ 7,658,000
Estimated claims due within one year	(1,034,000)	(1,096,000)
Estimated claims due longer than one year	\$ 5,613,000	\$ 6,562,000

Medical:

	2020	2019
Unpaid claims, beginning	\$ 1,820,000	\$ 1,699,000
Changes in estimates	75,000	121,000
Claims incurred	25,172,901	23,123,384
Less: claims paid	(25,172,901)	(23,123,384)
Unpaid claims, ending	\$ 1,895,000	\$ 1,820,000
Estimated claims due within one year	(1,895,000)	(1,820,000)
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 employees hired before July 1, 2011 or eight highest years of earnings for employees 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 employee 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.

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

Contribution Requirements -The County is required to contribute at an actuarially determined rate; these rates are a percent of annual covered payroll. Employees 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 2020 and 2019 FRS plan years. This contribution when combined with the employee contribution is expected to finance the cost of the benefits earned by employees 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, 2020 and two preceding FRS fiscal years are as follows:

	<u>7/1/20-</u> <u>9/30/20</u>	<u>7/1/19-</u> <u>6/30/20</u>	<u>7/1/18-</u> <u>6/30/19</u>	<u>7/1/17-</u> <u>6/30/18</u>
Regular Class - Members not qualifying for other classes:	10.00%	8.47%	8.26%	7.92%
Senior Management:	27.29%	25.41%	24.06%	22.71%
Elected Officials Class:	49.18%	48.82%	48.70%	45.50%
Deferred Retirement Option Program (DROP):	16.98%	14.60%	14.03%	13.26%
Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers meet the criteria to qualify for this class:	24.45%	25.48%	24.50%	23.27%
Special Risk Administrative Support:	35.84%	38.59%	34.98%	34.63%

For the years ending September 30, 2020, 2019, 2018, the County contributed \$22,349,074, \$20,797,709, and \$19,300,469, 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, 2020, the County reported a liability of \$277,714,794 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. 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, 2020, the County's change in proportion was decreased from its proportion measured as of June 30, 2019.

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

	<u>FRS</u>	<u>HIS</u>	<u>County Total</u>
Proportionate Share of Net Pension			
Liability at June 30, 2020	\$ 233,242,720	\$ 44,472,074	\$ 277,714,794
County's proportion at June 30, 2020	0.0053815	0.0036423	
County's proportion at June 30, 2019	0.0054913	0.0037410	
Change in proportion during current year	<u>-0.0001098</u>	<u>-0.0000987</u>	

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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For the fiscal year ended September 30, 2020, the County recognized pension expense of \$33,611,937.

At September 30, 2020, 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	\$ 8,926,673	\$ -	\$ 1,819,177	\$ 34,307	\$ 10,711,543
Changes in assumptions	42,224,353	-	4,782,014	2,585,878	44,420,489
Net difference between projected and actual earnings on pension plan investments	13,887,496	-	35,507	-	13,923,003
Changes in proportion and differences between County contributions and proportionate share of contributions	5,201,789	4,971,509	2,082,439	1,770,989	541,730
County contributions subsequent to the measurement date	4,291,554	-	484,520	-	4,776,074
	<u>\$ 74,531,865</u>	<u>\$ 4,971,509</u>	<u>\$ 9,203,657</u>	<u>\$ 4,391,174</u>	<u>\$ 74,372,839</u>

The \$4,776,074 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, 2021. The significant change in assumption was the decrease in the discount rate. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Reporting year			County Total
Ending Sept 30,	FRS	HIS	Deferred Outflow (Deferred Inflow)
2021	\$ (13,450,320)	\$ (1,197,792)	\$ (14,648,112)
2022	(20,948,076)	(888,497)	(21,836,573)
2023	(17,805,784)	(242,784)	(18,048,568)
2024	(10,644,375)	(563,764)	(11,208,139)
2025	(2,420,247)	(767,666)	(3,187,913)
Thereafter	-	(667,461)	(667,461)
TOTALS	<u>\$ (65,268,802)</u>	<u>\$ (4,327,964)</u>	<u>\$ (69,596,766)</u>

The total FRS pension liability as of the actuarial valuation date of July 1, 2020 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.

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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FRS actuarial methods and assumptions are:

Valuation Date	7/1/2020
Measurement Date	6/30/2020
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 market value
Actuarial Assumptions:	
Discount rate	6.80%
Long-term expected rate of return, net of investment expense, including inflation	6.80%
Municipal bond rate	N/A
Inflation	2.40%
Salary increases including inflation	3.25%

Mortality rates were based on the PUB2010 base table, projected generationally with Scale MP-2018.

HIS actuarial methods and assumptions are:

Valuation Date	7/1/2020
Measurement Date	6/30/2020
Actuarial Assumptions:	
Discount rate	2.21%
Long-term expected rate of return, net of investment expense, including inflation	N/A
Municipal bond rate	2.21%
Inflation	2.40%
Salary increases including inflation	3.25%

Mortality rates were based on the Generational RP-2000 with projection scale BB.

The actuarial assumptions that determined the total pension liability as of June 30, 2020 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 6.8%. The FRS plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long term expected rate of return. 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.

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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%	2.2%	2.2%	1.2%
Fixed income	19.0%	3.0%	2.9%	3.5%
Global equity	54.2%	8.0%	6.7%	17.1%
Real estate	10.3%	6.4%	5.8%	11.7%
Private equity	11.1%	10.8%	8.1%	25.7%
Strategic investments	<u>4.4%</u>	5.5%	5.3%	6.9%
	100%			
Assumed Inflation - Mean			2.4%	1.7%

(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)			HIS Net Pension Liability (Asset)		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
5.80%	6.80%	7.80%	1.21%	2.21%	3.21%
\$ 372,449,426	\$ 233,242,720	\$ 116,976,674	\$ 51,407,732	\$ 44,472,074	\$ 38,795,257

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 postemployment 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 employees 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 employees.

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, 2020 measurement date:

Active plan members	2,152
Inactive plan members or beneficiaries currently receiving benefits	1,561
Inactive plan members entitled to but not yet receiving benefits	<u>0</u>
Total plan members	3,713

Total OPEB Liability and Changes in OPEB Liability

The County's total OPEB liability of \$18,605,452 was determined by an actuarial valuation as of September 30, 2019, with a September 30, 2019 measurement date. These liabilities are used for the reporting date of September 30, 2020.

The total OPEB liability for the September 30, 2020 reporting date was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Valuation Date:	September 30, 2019
Measurement Date:	September 30, 2019
Employers Reporting Date:	September 30, 2020
Methods and Assumptions:	
Actuarial cost method	Individual Entry Age Normal
Inflation	2.25%
Discount Rate	2.75%
Salary Increases	Salary increase rates used in the July 1, 2019 actuarial valuation of the Florida Retirement System; 3.6%-8.0%, including inflation.
Retirement Age	Retirement rates used in the July 1, 2019 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, 2019 actuarial valuation of the Florida Retirement System. 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 6.50% and gradually decreasing to an ultimate trend rate of 3.99% plus .33% increase for excise tax.
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	Changes in assumptions and other inputs include the change in the discount rate from 3.83% as of the beginning of the measurement period to 2.75% as of September 30, 2019. Inflation rate changed from 2.5% to 2.25%. Per capita costs and premiums were updated based on information provided. Updated coverage acceptance rate from 50% to 45% based on updated data. Updated demographic assumptions and salary scale based on the most recent FRS experience study covering the period 2013 through 2018.

The discount rate Long-Term Municipal Bond Rate was based on the Fidelity General Obligation AA index rate as of September 30, 2018, the most recent date available on or before the measurement date. 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 PUB-2010 base table, projected generational with scale MP-2018, the PUB2010 base table varies by member category and sex. This is a change from the generational RP-2000 with projected scale BB.

There were no changes in benefit terms during the year.

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

Changes of assumptions and other inputs reflect a change in the discount rate from 3.83% in 2019 to 2.75% in 2020.

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

	Total OPEB Liability
Balance at 9/30/2019	<u>\$ 20,319,890</u>
Changes for the Year:	
Service Cost	935,763
Interest on Total OPEB liability	792,241
Changes of benefit terms	-
Difference between expected & actual experience	(743,090)
Changes in assumptions & other inputs	(1,558,334)
Benefit payments	(1,141,018)
Net changes	<u>(1,714,438)</u>
Balance at 9/30/2020	<u><u>\$ 18,605,452</u></u>

The County recognized OPEB expense of \$1,202,899 during the fiscal year. GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources.

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 7.1 years, with 6.7 years for Sheriff Employees.

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

	Total
Service cost	\$ 935,763
Interest	792,241
Recognition of Outflow/(Inflow) of Resources due to Liabilities	(525,105)
Total OPEB Expense	<u>1,202,899</u>

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

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	Current Discount Rate	1% Increase
	1.75%	2.75%	3.75%
Total OPEB liability	\$ 20,397,766	\$ 18,605,452	\$ 17,033,743

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	Current Healthcare Cost Trend Rate	1% Increase
	(5.50% decreasing to 2.99%)	(6.50% decreasing to 3.99%)	(7.50% decreasing to 4.99%)
Total OPEB liability	\$ 17,541,378	\$ 18,605,452	\$ 19,856,425

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

At September 30, 2020, 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	\$ 46,332	\$ 685,220	\$ (638,888)
Changes in assumptions and other inputs	\$ -	\$ 2,186,059	\$ (2,186,059)
Estimated benefits paid after the measurement date	1,049,397	-	1,049,397
	<u>\$ 1,095,729</u>	<u>\$ 2,871,279</u>	<u>\$ (1,775,550)</u>

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, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

ESCAMBIA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

Reporting year Ending Sept 30,	County Total Deferred Outflow (Deferred Inflow)
2021	\$ (525,105)
2022	\$ (525,105)
2023	\$ (525,105)
2024	\$ (501,854)
2025	\$ (430,756)
Thereafter	\$ (317,022)
TOTALS	\$ (2,824,947)

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, 2020 are as follows:

Court-Related	\$ 3,794,401
Culture & Recreation	4,877,102
Health	41,225
Resource Conservation	1,089,610
Records Modernization	3,316,644
Tourism	5,831,914
	<u>\$ 18,950,896</u>

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, 2020, Escambia County abated property taxes totaling \$1,351,735 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 \$758,044.
- A 100% property tax abatement for as a new business located in an area designated enterprise zone. The abatement amounted to \$306,576.
- A 62% property tax abatement to a manufacturer of nylon products to expand and equip the existing production facility. The abatement amounted to \$137,078.

- There are several smaller value EDATE agreements for new and expanded businesses, which range from a 23% to 100% property tax abatement. These cumulative abatements amounted to \$150,037.

NOTE 12 – COMMITMENTS AND CONTINGENCY

A. Litigation

The County is contingently liable with respect 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. 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.

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, 2020 the Disaster Recovery Special Revenue Fund, a major fund, has a deficit fund balance of \$13,675,592. The beginning deficit fund balance was primarily related to the April 2014 flood event, and expenditures that were unreimbursed through grant funding. This portion of the deficit has been funded by advances from the LOST Fund. Approximately \$8.5 million of expenditures is due to the September 2020 Hurricane Sally event. Expenditures are expected to be reimbursed primarily through grant funding, and a loan from the General Fund.

At September 30, 2020 the MSBU Assessment Program Special Revenue Fund, a non-major fund, has a deficit fund balance of \$2,872,845. 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.

At September 30, 2020 the Emergency Medical Services (EMS) Fund, a major enterprise fund, has a deficit fund balance of \$1,064,860. This due to expenditures related to the FRS and HIS pension liability; EMS operating transfers also support fire and dispatch cost. This deficit is expected to be funded by current revenues in the upcoming fiscal year

NOTE 13 – SUBSEQUENT EVENTS

The County has evaluated events and transactions that occurred between September 30, 2020, and February 12, 2021, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements. The following subsequent events are noted:

- Escambia County has expended approximately \$44.4 million dollars from Disaster Recovery Fund; with an additional \$13.5 million encumbered primarily for debris removal as a result of Hurricane Sally.
- Escambia County has expended approximately \$36 million dollars from the Covid Escambia Fund for the purpose of CARES act funding and distributions.

No other subsequent events have been recognized or disclosed.

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	2020	2019	2018
Service cost	\$ 935,763	\$ 953,064	\$ 984,332
Interest	792,241	725,595	647,293
Changes of benefit terms	-	-	-
Difference between expected & actual experience	(743,090)	-	-
Changes in assumptions & other inputs	(1,558,334)	(600,829)	(743,489)
Benefit payments	(1,141,018)	(1,072,304)	(939,695)
Net change in total OPEB liability	(1,714,438)	5,526	(51,559)
Total OPEB liability - Beginning	20,319,890	20,314,364	20,365,923
Total OPEB liability - Ending	\$ 18,605,452	\$ 20,319,890	\$ 20,314,364
Covered-Employee payroll	\$ 129,546,501	\$ 125,844,115	\$ 116,565,931
Total OPEB liability as a percentage of covered-Employee Payroll	14.36%	16.15%	17.43%

*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.



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)	2020	2019	2018
County's proportion of the net pension liability (asset)	0.53815134%	0.54913427%	0.53661345%
County's proportion of the net pension liability (asset)	\$ 233,242,720	\$ 189,114,199	\$ 161,630,752
County's covered payroll	\$ 96,531,697	\$ 96,494,359	\$ 91,955,109
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	241.62%	195.98%	175.77%
FRS plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	84.26%
Health Insurance Subsidy (HIS)	2020	2019	2018
County's proportion of the net pension liability (asset)	0.364231506%	0.374098816%	0.368148238%
County's proportion of the net pension liability (asset)	\$ 44,472,074	\$ 41,857,914	\$ 38,596,879
County's covered payroll	\$ 126,114,789	\$ 123,638,645	\$ 118,692,154
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	35.26%	33.86%	32.52%
FRS plan fiduciary net position as a percentage of the total pension liability	3.00%	2.15%	2.15%

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

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.

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2017	2016	2015	2014
0.55334444%	0.539069213%	0.491069200%	0.478135639%
\$ 163,675,571	\$ 136,115,399	\$ 63,428,173	\$ 29,173,305
\$ 90,995,678	\$ 86,066,707	\$ 82,216,864	\$ 83,923,116
179.87%	158.15%	77.15%	34.76%
83.89%	84.88%	92.00%	96.09%

2017	2016	2015	2014
0.368148238%	0.360521192%	0.352411204%	0.341734437%
\$ 39,364,108	\$ 42,017,251	\$ 35,940,399	\$ 31,953,004
\$ 115,857,560	\$ 111,319,337	\$ 100,474,785	\$ 96,394,207
33.98%	37.74%	35.77%	33.15%
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)	2020	2019	2018
Contractually required contribution	\$ 17,880,384	\$ 17,027,125	\$ 15,293,052
Contributions in relation to the contractually required contribution	(17,880,384)	(17,027,125)	(15,293,052)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 96,505,283	\$ 96,839,713	\$ 93,514,918
Contributions as a percentage of covered payroll	18.53%	17.58%	16.35%
 Health Insurance Subsidy (HIS)	 2020	 2019	 2018
Contractually required contribution	\$ 2,098,896	\$ 2,077,334	\$ 1,977,604
Contributions in relation to the contractually required contribution	(2,098,896)	(2,077,334)	(1,977,604)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 126,439,518	\$ 125,140,602	\$ 119,132,771
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%

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

<p>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.</p>
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2017	2016	2015	2014
\$ 14,404,918	\$ 13,146,062	\$ 11,972,684	\$ 10,473,200
(14,404,918)	(13,146,062)	(11,972,684)	\$ (10,473,200)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 89,221,118	\$ 87,227,854	\$ 87,179,508	\$ 86,379,678
16.15%	15.07%	13.73%	12.12%

2017	2016	2015	2014
\$ 1,948,347	\$ 1,847,901	\$ 1,347,135	\$ 1,170,667
(1,948,347)	(1,847,901)	(1,347,135)	\$ (1,170,667)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 117,370,301	\$ 103,777,681	\$ 103,414,127	\$ 97,555,583
1.66%	1.78%	1.30%	1.20%

ESCAMBIA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The following changes in actuarial assumptions occurred in 2020:

PENSION RELATED NOTES TO SCHEDULE:

FRS: The Mortality assumption was changed from Generational RP-2000 with Projection Scale BB to PUB-2010 base table projected generationally with Scale MP-2018. The inflation rate assumption remained at 2.60%. Payroll growth, including inflation remained at 3.25%. The long-term expected rate of return decreased from 6.9% to 6.8%, and the active member mortality assumption was updated.

HIS: The municipal rate used to determine total pension liability was decreased from 3.5% to 2.21%.

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 3.83% to 2.75% as of September 30, 2020. The following are the discount rates used in each period:

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 6.50% and gradually decreasing to an ultimate trend rate of 3.99% plus .33% increase for excise tax.



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OTHER SUPPLEMENTARY INFORMATION

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SERIES 2017 CAPITAL PROJECT FUND
For the Year Ended September 30, 2020

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
REVENUES			
Intergovernmental Revenues	\$ 13,824,219	\$ 10,589,580	\$ (3,234,639)
Investment Income	500,000	629,401	129,401
Total Revenues	<u>14,324,219</u>	<u>11,218,981</u>	<u>(3,105,238)</u>
EXPENDITURES			
Current:			
Public Safety	7,141,777	399	7,141,378
Capital Outlay	61,906,829	54,799,908	7,106,921
Total Expenditures	<u>69,048,606</u>	<u>54,800,307</u>	<u>14,248,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(54,724,387)</u>	<u>(43,581,326)</u>	<u>11,143,061</u>
Net Change in Fund Balance	(54,724,387)	(43,581,326)	11,143,061
Fund Balance - Beginning	<u>54,724,387</u>	<u>54,724,387</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 11,143,061</u>	<u>\$ 11,143,061</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LOCAL OPTION SALES TAX FUND
For the Year Ended September 30, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
REVENUES			
Taxes	\$ 39,941,891	\$ 47,472,728	\$ 7,530,837
Intergovernmental Revenues	16,888,403	2,754,649	(14,133,754)
Charges for Services	171,000	169,583	(1,417)
Investment Income	-	2,490,451	2,490,451
Miscellaneous Revenues	3,231,165	4,700,539	1,469,374
Total Revenues	<u>60,232,459</u>	<u>57,587,950</u>	<u>(2,644,509)</u>
EXPENDITURES			
Current:			
General Government	18,085,725	3,626,611	14,459,114
Public Safety	-	-	-
Physical Environment	313,050	1,800	311,250
Transportation	1,525,845	1,434,234	91,611
Economic Environment	2,438,702	2,135,293	303,409
Human Services	467,486	140,990	326,496
Culture/Recreation	2,225,548	1,501,504	724,044
Court-Related	-	-	-
Capital Outlay	132,534,108	33,773,397	98,760,711
Total Expenditures	<u>157,590,464</u>	<u>42,613,829</u>	<u>114,976,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(97,358,005)</u>	<u>14,974,121</u>	<u>112,332,126</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(4,717,362)	(7,014,821)	(2,297,459)
Total Other Financing Sources and (Uses)	<u>(4,717,362)</u>	<u>(7,014,821)</u>	<u>(2,297,459)</u>
Net Change in Fund Balance	<u>(102,075,367)</u>	<u>7,959,300</u>	<u>110,034,667</u>
Fund Balance - Beginning	<u>102,075,367</u>	<u>115,169,975</u>	<u>13,094,608</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 123,129,275</u>	<u>\$ 123,129,275</u>

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, 2020

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
ASSETS			
Cash and Cash Equivalents	\$ 42,965,245	\$ 4,693,533	\$ 609,109
Investments	25,656,151	-	-
Accounts Receivable	1,398,543	389	-
Accrued Interest Receivable	643,703	-	-
Due from Other Funds	12,290,298	-	-
Due from Other Governments	3,389,036	7,362	-
Inventories	451,931	-	-
Other Assets	2,885,547	-	-
Total Assets	\$ 89,680,454	\$ 4,701,284	\$ 609,109
LIABILITIES			
Accounts Payable	\$ 2,853,350	\$ 219,707	\$ 23,786
Contracts Payable	17,399	38,012	-
Accrued Liabilities	4,190,304	372,169	221,286
Due to Other Funds	10,441	1,070,250	363,228
Due to Other Governments	492,773	2,423,233	809
Deposits	458,834	-	-
Unearned Revenue	-	-	-
Other Current Liabilities	54,554	197,868	-
Total Liabilities	8,077,655	4,321,239	609,109
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Capital Lease	2,872,676	-	-
Total Deferred Inflow of Resources	2,872,676	-	-
FUND BALANCES			
Nonspendable:			
Inventories	451,931	-	-
Assigned to:			
Subsequent Year's Budget	19,888,178	380,045	-
Unassigned	58,390,014	-	-
Total Fund Balances	78,730,123	380,045	-
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 89,680,454	\$ 4,701,284	\$ 609,109

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Funds
\$ 3,235,310	\$ -	\$ 1,324,037	\$ -	\$ 52,827,234
-	-	-	-	25,656,151
-	-	-	-	1,398,932
771,452	-	-	-	643,703
-	185,032	13,178	(1,887,679)	11,174,071
435,623	-	-	-	3,594,608
-	-	-	-	887,554
-	-	-	-	2,885,547
<u>\$ 4,442,385</u>	<u>\$ 185,032</u>	<u>\$ 1,337,215</u>	<u>\$ (1,887,679)</u>	<u>\$ 99,067,800</u>
\$ 342,952	\$ 88,177	\$ 312,656	\$ -	\$ 3,840,628
-	-	-	-	55,411
3,549,753	45,890	154,213	-	8,533,615
114,057	-	721,569	(1,887,679)	391,866
-	50,965	1,725	-	2,969,505
-	-	-	-	458,834
-	-	147,052	-	147,052
-	-	-	-	252,422
<u>4,006,762</u>	<u>185,032</u>	<u>1,337,215</u>	<u>(1,887,679)</u>	<u>16,649,333</u>
-	-	-	-	2,872,676
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,872,676</u>
435,623	-	-	-	887,554
-	-	-	-	20,268,223
-	-	-	-	58,390,014
<u>435,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,545,791</u>
<u>\$ 4,442,385</u>	<u>\$ 185,032</u>	<u>\$ 1,337,215</u>	<u>\$ (1,887,679)</u>	<u>\$ 99,067,800</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND BY CATEGORY
For the Year Ended September 30, 2020

	Board Of County Commissioners	Clerk of the Circuit Court and Comptroller	Property Appraiser
REVENUES			
Taxes	\$ 126,496,843	\$ -	\$ -
Franchise Fees	13,538,217	-	-
Special Assessments	919,537	-	-
Intergovernmental Revenues	36,716,078	817,390	-
Charges for Services	1,775,994	5,496,200	14,762
Judgments and Fines	62,883	1,315,259	-
Investment Income	1,527,960	370,898	-
Miscellaneous Revenues	14,565,209	269,718	3,949
Total Revenues	195,602,721	8,269,465	18,711
EXPENDITURES			
Current:			
General Government	40,624,633	4,379,313	5,955,023
Public Safety	25,360,875	-	-
Physical Environment	1,677,341	-	-
Transportation	2,598,816	-	-
Human Services	2,980,086	-	-
Culture/Recreation	1,462,525	-	-
Court-Related	-	6,326,452	-
Total Expenditures	74,704,276	10,705,765	5,955,023
Excess (Deficiency) of Revenues Over (Under) Expenditures	120,898,445	(2,436,300)	(5,936,312)
OTHER FINANCING SOURCES (USES)			
Transfers In	6,659,294	3,571,044	6,299,540
Transfers (Out)	(96,772,801)	(754,699)	(363,228)
Total Other Financing Sources and (Uses)	(90,113,507)	2,816,345	5,936,312
Net Change in Fund Balances	30,784,938	380,045	-
Fund Balances - Beginning	47,945,185	-	-
Fund Balances - Ending	\$ 78,730,123	\$ 380,045	\$ -

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total General Fund
\$ -	\$ -	\$ -	\$ -	\$ 126,496,843
-	-	-	-	13,538,217
-	-	-	-	919,537
-	50,709	-	-	37,584,177
-	7,178	3,621,674	-	10,915,808
-	-	-	-	1,378,142
-	-	-	-	1,898,858
-	-	140,504	(3,581,655)	11,397,725
-	57,887	3,762,178	(3,581,655)	204,129,307
-	2,598,442	7,927,989	(3,581,655)	57,903,745
63,620,233	-	-	-	88,981,108
-	-	-	-	1,677,341
-	-	-	-	2,598,816
-	-	-	-	2,980,086
-	-	-	-	1,462,525
-	-	-	-	6,326,452
63,620,233	2,598,442	7,927,989	(3,581,655)	161,930,073
(63,620,233)	(2,540,555)	(4,165,811)	-	42,199,234
63,761,209	2,548,860	4,887,380	(82,915,548)	4,811,779
(8,019)	(8,305)	(721,569)	82,915,548	(15,713,073)
63,753,190	2,540,555	4,165,811	-	(10,901,294)
132,957	-	-	-	31,297,940
302,666	-	-	-	48,247,851
\$ 435,623	\$ -	\$ -	\$ -	\$ 79,545,791

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

For the Year Ended September 30, 2020

	Board Of County Commissioners		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	\$ 127,657,077	\$ 127,657,001	\$ 126,496,843
Franchise Fees	12,207,595	12,207,595	13,538,217
Special Assessments	841,225	841,225	919,537
Intergovernmental Revenues	32,170,468	32,738,322	36,716,078
Charges for Services	1,750,885	1,753,562	1,775,994
Judgments and Fines	58,906	58,906	62,883
Investment Income	-	-	1,527,960
Miscellaneous Revenues	5,085,834	5,361,034	14,565,209
Total Revenues	179,771,990	180,617,645	195,602,721
EXPENDITURES			
Current:			
General Government	73,912,398	80,492,955	40,624,633
Public Safety	48,928,800	49,225,634	25,360,875
Physical Environment	1,641,658	1,780,543	1,677,341
Transportation	2,839,434	2,787,550	2,598,816
Human Services	3,556,284	3,617,773	2,980,086
Culture/Recreation	1,540,882	1,550,447	1,462,525
Court-Related	-	-	-
Total Expenditures	132,419,456	139,454,902	74,704,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,352,534	41,162,743	120,898,445
OTHER FINANCING SOURCES (USES)			
Transfers In	4,359,285	4,811,785	6,659,294
Transfers (Out)	(96,753,601)	(97,224,858)	(96,772,801)
Total Other Financing Sources and (Uses)	(92,394,316)	(92,413,073)	(90,113,507)
Net Change in Fund Balances	(45,041,782)	(51,250,330)	30,784,938
Fund Balances - Beginning	45,041,782	51,250,330	47,945,185
Fund Balances - Ending	\$ -	\$ -	\$ 78,730,123

Continued

Clerk of the Circuit Court and Comptroller		
Original Budget	Final Budget	Actual Amounts
\$ -	\$ -	\$ -
-	-	-
-	-	-
287,692	287,692	817,390
6,207,334	5,598,810	5,496,200
1,585,000	1,459,000	1,315,259
275,100	311,780	370,898
447,500	286,500	269,718
<u>8,802,626</u>	<u>7,943,782</u>	<u>8,269,465</u>
4,757,591	5,159,086	4,379,313
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
7,214,584	6,355,740	6,326,452
<u>11,972,175</u>	<u>11,514,826</u>	<u>10,705,765</u>
<u>(3,169,549)</u>	<u>(3,571,044)</u>	<u>(2,436,300)</u>
3,169,549	3,571,044	3,571,044
-	-	(754,699)
<u>3,169,549</u>	<u>3,571,044</u>	<u>2,816,345</u>
-	-	380,045
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380,045</u>

Property Appraiser		
Original Budget	Final Budget	Actual Amounts
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
13,086	14,040	14,762
-	-	-
-	-	-
-	-	3,949
<u>13,086</u>	<u>14,040</u>	<u>18,711</u>
6,312,626	6,313,580	5,955,023
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>6,312,626</u>	<u>6,313,580</u>	<u>5,955,023</u>
<u>(6,299,540)</u>	<u>(6,299,540)</u>	<u>(5,936,312)</u>
6,299,540	6,299,540	6,299,540
-	-	(363,228)
<u>6,299,540</u>	<u>6,299,540</u>	<u>5,936,312</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2020

	Sheriff		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	\$ -	\$ -	\$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Income	-	-	-
Miscellaneous Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	62,839,867	63,761,209	63,620,233
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Total Expenditures	62,839,867	63,761,209	63,620,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,839,867)	(63,761,209)	(63,620,233)
OTHER FINANCING SOURCES (USES)			
Transfers In	62,839,867	63,761,209	63,761,209
Transfers (Out)	-	-	(8,019)
Total Other Financing Sources and (Uses)	62,839,867	63,761,209	63,753,190
Net Change in Fund Balances	-	-	132,957
Fund Balances - Beginning	-	-	302,666
Fund Balances - Ending	\$ -	\$ -	\$ 435,623

Continued

Supervisor of Elections			Tax Collector		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	50,709	-	-	-
-	-	7,178	3,736,585	3,736,585	3,621,674
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	100,500	100,500	140,504
-	-	57,887	3,837,085	3,837,085	3,762,178
2,806,125	2,797,820	2,598,442	8,590,915	8,590,915	7,927,989
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,806,125	2,797,820	2,598,442	8,590,915	8,590,915	7,927,989
(2,806,125)	(2,797,820)	(2,540,555)	(4,753,830)	(4,753,830)	(4,165,811)
2,806,125	2,806,125	2,548,860	4,887,380	4,887,380	4,887,380
-	(8,305)	(8,305)	(133,550)	(133,550)	(721,569)
2,806,125	2,797,820	2,540,555	4,753,830	4,753,830	4,165,811
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	Eliminations		
	Original Budget	Final Budget	Actual Amounts
REVENUES			
Taxes	\$ -	\$ -	\$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Income	-	-	-
Miscellaneous Revenues	(3,581,655)	(3,581,655)	(3,581,655)
Total Revenues	(3,581,655)	(3,581,655)	(3,581,655)
EXPENDITURES			
Current:			
General Government	(3,581,655)	(3,581,655)	(3,581,655)
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
Total Expenditures	(3,581,655)	(3,581,655)	(3,581,655)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	(80,002,461)	(82,915,548)	(82,915,548)
Transfers (Out)	80,002,461	82,915,548	82,915,548
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)
\$ 127,657,077	\$ 127,657,001	\$ 126,496,843	\$ (1,160,158)
12,207,595	12,207,595	13,538,217	1,330,622
841,225	841,225	919,537	78,312
32,458,160	33,026,014	37,584,177	4,558,163
11,707,890	11,102,997	10,915,808	(187,189)
1,643,906	1,517,906	1,378,142	(139,764)
275,100	311,780	1,898,858	1,587,078
2,052,179	2,166,379	11,397,725	9,231,346
<u>188,843,132</u>	<u>188,830,897</u>	<u>204,129,307</u>	<u>15,298,410</u>
92,798,000	99,772,701	57,903,745	41,868,956
111,768,667	112,986,843	88,981,108	24,005,735
1,641,658	1,780,543	1,677,341	103,202
2,839,434	2,787,550	2,598,816	188,734
3,556,284	3,617,773	2,980,086	637,687
1,540,882	1,550,447	1,462,525	87,922
7,214,584	6,355,740	6,326,452	29,288
<u>221,359,509</u>	<u>228,851,597</u>	<u>161,930,073</u>	<u>66,921,524</u>
<u>(32,516,377)</u>	<u>(40,020,700)</u>	<u>42,199,234</u>	<u>82,219,934</u>
4,359,285	3,221,535	4,811,779	1,590,244
<u>(16,884,690)</u>	<u>(14,451,165)</u>	<u>(15,713,073)</u>	<u>(1,261,908)</u>
<u>(12,525,405)</u>	<u>(11,229,630)</u>	<u>(10,901,294)</u>	<u>328,336</u>
<u>(45,041,782)</u>	<u>(51,250,330)</u>	<u>31,297,940</u>	<u>82,548,270</u>
<u>45,041,782</u>	<u>51,250,330</u>	<u>48,247,851</u>	<u>(3,002,479)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,545,791</u>	<u>\$ 79,545,791</u>

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.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

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.

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS - Continued

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:

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, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 41,082,878	\$ 266,561	\$ 218,917	\$ 41,568,356
Investments	21,181,939	159,176	130,726	21,471,841
Accounts Receivable	984,562	-	-	984,562
Due from Other Funds	137,195	-	-	137,195
Due from Other Governments	7,426,723	-	7,016	7,433,739
Inventories	541,706	-	-	541,706
Assets Held for Investment	655,545	-	-	655,545
Total Assets	\$ 72,010,548	\$ 425,737	\$ 356,659	\$ 72,792,944
LIABILITIES				
Accounts Payable	\$ 4,592,563	\$ -	\$ 1,953	\$ 4,594,516
Contracts Payable	179,641	-	-	179,641
Accrued Liabilities	2,811,373	-	-	2,811,373
Due to Other Funds	538,819	-	-	538,819
Advances Payable to Other Funds	6,381,745	-	-	6,381,745
Due to Other Governments	907,415	-	-	907,415
Deposits	875	84,125	-	85,000
Unearned Revenue	1,306,169	-	-	1,306,169
Total Liabilities	16,718,600	84,125	1,953	16,804,678
FUND BALANCES (deficits)				
Nonspendable				
Inventories	541,706	-	-	541,706
Restricted for				
Court Related Functions	3,794,401	-	-	3,794,401
Community Services	276,814	-	-	276,814
Debt Service	-	341,612	-	341,612
Economic & Community Development	5,261,503	-	-	5,261,503
Fire & Rescue	2,074,660	-	-	2,074,660
Health Services	41,225	-	-	41,225
Infrastructure	-	-	-	-
Inmate Welfare	4,186,860	-	-	4,186,860
Law Enforcement	454,039	-	-	454,039
Library	4,877,102	-	-	4,877,102
Mass Transit System	3,182,137	-	354,706	3,536,843
Public Safety	2,051,529	-	-	2,051,529
Records Modernization Technology	3,316,644	-	-	3,316,644
Resource Conservation	1,089,610	-	-	1,089,610
Housing Assistance	4,752,402	-	-	4,752,402
Tourism	5,831,914	-	-	5,831,914
Transportation & Drainage Improvements	980,116	-	-	980,116
Committed to:				
Community Services	1,952,239	-	-	1,952,239
Infrastructure Maintenance	7,563,619	-	-	7,563,619
Public Safety	1,711,360	-	-	1,711,360
Transportation Maintenance	4,224,913	-	-	4,224,913
Assigned to:				
Unassigned:	(2,872,845)	-	-	(2,872,845)
Total Fund Balances	55,291,948	341,612	354,706	55,988,266
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 72,010,548	\$ 425,737	\$ 356,659	\$ 72,792,944

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 32,631,452	\$ -	\$ -	\$ 32,631,452
Permits and Fees	418,900	-	-	418,900
Franchise Fees	2,059,182	-	-	2,059,182
Special Assessments	18,678,278	-	-	18,678,278
Intergovernmental Revenues	20,353,438	-	232,165	20,585,603
Charges for Services	9,645,909	-	-	9,645,909
Judgments and Fines	1,062,856	-	-	1,062,856
Investment Income	1,240,717	72,133	7,561	1,320,411
Miscellaneous Revenues	3,287,403	-	-	3,287,403
Total Revenues	89,378,135	72,133	239,726	89,689,994
EXPENDITURES				
Current:				
General Government	7,118,297	-	-	7,118,297
Public Safety	33,493,636	-	-	33,493,636
Physical Environment	1,847,862	-	-	1,847,862
Transportation	33,338,501	-	11,663	33,350,164
Economic Environment	10,453,594	-	-	10,453,594
Human Services	117,551	-	-	117,551
Culture/Recreation	6,170,792	-	-	6,170,792
Court-Related	3,742,194	-	-	3,742,194
Debt Service:				
Principal Retirement	-	6,625,000	-	6,625,000
Interest and Fiscal Charges	5,765	6,648,685	-	6,654,450
Capital Outlay	-	-	242,733	242,733
Total Expenditures	96,288,192	13,273,685	254,396	109,816,273
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,910,057)	(13,201,552)	(14,670)	(20,126,279)
OTHER FINANCING SOURCES (USES)				
Transfers In	12,140,815	13,272,809	22,233	25,435,857
Transfers (Out)	(5,911,493)	-	-	(5,911,493)
Total Other Financing Sources and (Uses)	6,229,322	13,272,809	22,233	19,524,364
Net Change in Fund Balances	(680,735)	71,257	7,563	(601,915)
Fund Balances - Beginning	55,972,683	270,355	347,143	56,590,181
Fund Balances - Ending	\$ 55,291,948	\$ 341,612	\$ 354,706	\$ 55,988,266

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2020

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund
ASSETS					
Cash and Cash Equivalents	\$ 1,206,024	\$ 251,640	\$ 973,021	\$ 984,173	\$ 17,936
Investments	638,524	150,266	581,039	586,922	10,711
Accounts Receivable	26,332	-	271,563	114,121	-
Due from Other Funds	16,141	-	177	-	-
Due from Other Governments	-	-	9,523	2,658,947	17,249
Inventories	1,996	-	-	180,509	-
Assets Held for Investment	655,545	-	-	-	-
Total Assets	\$ 2,544,562	\$ 401,906	\$ 1,835,323	\$ 4,524,672	\$ 45,896
LIABILITIES					
Accounts Payable	\$ 17,893	\$ -	\$ 61,728	\$ 749,580	\$ 4,671
Contracts Payable	-	-	4,000	-	-
Accrued Liabilities	11,052	-	58,231	411,664	-
Due to Other Funds	538,819	-	-	-	-
Advances Payable to Other Funds	-	-	-	-	-
Due to Other Governments	21,688	-	4	782	-
Deposits	875	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	590,327	-	123,963	1,162,026	4,671
FUND BALANCES					
Nonspendable:					
Inventories	1,996	-	-	180,509	-
Restricted for:					
Court Related Functions	-	-	-	-	-
Community Services	-	-	-	-	-
Economic & Community Development	-	401,906	-	-	-
Fire & Rescue	-	-	-	-	-
Health Services	-	-	-	-	41,225
Inmate Welfare	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Library	-	-	-	-	-
Mass Transit System	-	-	-	3,182,137	-
Public Safety	-	-	-	-	-
Records Modernization Technology	-	-	-	-	-
Resource Conservation	-	-	-	-	-
Road Acquisition & Construction	-	-	-	-	-
Housing Assistance	-	-	-	-	-
Tourism	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-
Committed to:					
Community Services	1,952,239	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-
Public Safety	-	-	1,711,360	-	-
Transportation Maintenance	-	-	-	-	-
Assigned to:					
Unassigned	-	-	-	-	-
Total Fund Balances	1,954,235	401,906	1,711,360	3,362,646	41,225
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 2,544,562	\$ 401,906	\$ 1,835,323	\$ 4,524,672	\$ 45,896

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
\$ 3,951,283	\$ 1,061,334	\$ 2,532,568	\$ 3,282,232	\$ 95,273	\$ 2,487,088	\$ 783,805
2,359,507	633,775	1,512,322	1,958,906	56,892	1,485,164	468,048
-	-	233,862	111	-	6,674	-
153	2,918	-	-	-	116,157	-
-	931,345	-	12,153	-	128,617	-
-	-	48,687	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,310,943</u>	<u>\$ 2,629,372</u>	<u>\$ 4,327,439</u>	<u>\$ 5,253,402</u>	<u>\$ 152,165</u>	<u>\$ 4,223,700</u>	<u>\$ 1,251,853</u>
\$ 467,724	\$ 55,527	\$ 56,518	\$ 168,775	\$ 9,267	\$ 170,216	\$ 976
-	-	-	13,481	-	-	-
11,302	18,296	24,580	190,750	90,133	42,089	32,323
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3	134	10,794	3,294	255	696,988	-
-	-	-	-	-	-	-
-	1,088,257	-	-	-	-	-
<u>479,029</u>	<u>1,162,214</u>	<u>91,892</u>	<u>376,300</u>	<u>99,655</u>	<u>909,293</u>	<u>33,299</u>
-	-	48,687	-	-	-	-
-	382,190	-	-	-	3,314,407	-
-	-	-	-	-	-	-
-	302,365	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,186,860	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,877,102	-	-	-
-	-	-	-	-	-	-
-	780,465	-	-	52,510	-	1,218,554
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,831,914	-	-	-	-	-	-
-	2,138	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,831,914</u>	<u>1,467,158</u>	<u>4,235,547</u>	<u>4,877,102</u>	<u>52,510</u>	<u>3,314,407</u>	<u>1,218,554</u>
<u>\$ 6,310,943</u>	<u>\$ 2,629,372</u>	<u>\$ 4,327,439</u>	<u>\$ 5,253,402</u>	<u>\$ 152,165</u>	<u>\$ 4,223,700</u>	<u>\$ 1,251,853</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2020

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund
ASSETS				
Cash and Cash Equivalents	\$ 639,856	\$ 465,685	\$ 2,013,223	\$ 284,281
Investments	382,090	278,084	-	169,758
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	1,790,601	-	-
Inventories	-	-	-	-
Assets Held for Investment	-	-	-	-
Total Assets	\$ 1,021,946	\$ 2,534,370	\$ 2,013,223	\$ 454,039
LIABILITIES				
Accounts Payable	\$ 1,652	\$ 141,661	\$ 35,593	\$ -
Contracts Payable	-	-	-	-
Accrued Liabilities	4,791	18,602	3,352	-
Due to Other Funds	-	-	-	-
Advances Payable to Other Funds	-	2,300,000	-	-
Due to Other Governments	-	-	38,550	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	6,443	2,460,263	77,495	-
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	-
Restricted for:				
Court Related Functions	-	-	-	-
Community Services	-	-	-	-
Economic & Community Development	-	-	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Law Enforcement	-	-	-	454,039
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
Records Modernization Technology	-	-	-	-
Resource Conservation	1,015,503	74,107	-	-
Road Acquisition & Construction	-	-	-	-
Housing Assistance	-	-	1,935,728	-
Tourism	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-
Committed to:				
Community Services	-	-	-	-
Infrastructure Maintenance	-	-	-	-
Public Safety	-	-	-	-
Transportation Maintenance	-	-	-	-
Assigned to:				
Unassigned	-	-	-	-
Total Fund Balances	1,015,503	74,107	1,935,728	454,039
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 1,021,946	\$ 2,534,370	\$ 2,013,223	\$ 454,039

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
\$ 962,704	\$ 366,136	\$ 173,474	\$ 61,237	\$ 1,279,437	\$ 333,063	\$ 29,453
574,879	218,638	103,590	36,567	764,015	198,889	17,587
300,000	-	-	-	-	-	-
-	-	1,408	-	241	-	-
-	39,297	-	-	52,880	358,545	-
-	-	-	-	23,352	-	-
-	-	-	-	-	-	-
<u>\$ 1,837,583</u>	<u>\$ 624,071</u>	<u>\$ 278,472</u>	<u>\$ 97,804</u>	<u>\$ 2,119,925</u>	<u>\$ 890,497</u>	<u>\$ 47,040</u>
\$ 86	\$ 185,761	\$ 1,658	\$ -	\$ 58,351	\$ 8,988	\$ -
-	-	-	-	-	-	-
-	13,711	-	-	842,567	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30	-	-	2,504	-	-
-	-	-	-	-	-	-
-	163,883	-	-	-	-	-
<u>86</u>	<u>363,385</u>	<u>1,658</u>	<u>-</u>	<u>903,422</u>	<u>8,988</u>	<u>-</u>
-	-	-	-	23,352	-	-
-	-	-	97,804	-	-	-
-	-	276,814	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,193,151	881,509	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,837,497	260,686	-	-	-	-	47,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,837,497</u>	<u>260,686</u>	<u>276,814</u>	<u>97,804</u>	<u>1,216,503</u>	<u>881,509</u>	<u>47,040</u>
<u>\$ 1,837,583</u>	<u>\$ 624,071</u>	<u>\$ 278,472</u>	<u>\$ 97,804</u>	<u>\$ 2,119,925</u>	<u>\$ 890,497</u>	<u>\$ 47,040</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2020

	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund	Transportation Trust Fund
ASSETS				
Cash and Cash Equivalents	\$ 422,769	\$ 2,945,745	\$ 5,130,706	\$ 2,897,587
Investments	252,456	1,759,050	3,063,320	1,730,251
Accounts Receivable	-	-	31,899	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	1,309,331
Inventories	-	-	-	287,162
Assets Held for Investment	-	-	-	-
Total Assets	<u>\$ 675,225</u>	<u>\$ 4,704,795</u>	<u>\$ 8,225,925</u>	<u>\$ 6,224,331</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 110,309	\$ 497,428	\$ 744,633
Contracts Payable	-	7,498	154,662	-
Accrued Liabilities	2,514	29,703	10,216	967,146
Due to Other Funds	-	-	-	-
Advances Payable to Other Funds	-	-	-	-
Due to Other Governments	1,260	53	-	477
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>3,774</u>	<u>147,563</u>	<u>662,306</u>	<u>1,712,256</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	287,162
Restricted for:				
Court Related Functions	-	-	-	-
Community Services	-	-	-	-
Economic & Community Development	-	4,557,232	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Law Enforcement	-	-	-	-
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
Records Modernization Technology	-	-	-	-
Resource Conservation	-	-	-	-
Road Acquisition & Construction	-	-	-	-
Housing Assistance	671,451	-	-	-
Tourism	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-
Committed to:				
Community Services	-	-	-	-
Infrastructure Maintenance	-	-	7,563,619	-
Public Safety	-	-	-	-
Transportation Maintenance	-	-	-	4,224,913
Assigned to:				
Unassigned	-	-	-	-
Total Fund Balances	<u>671,451</u>	<u>4,557,232</u>	<u>7,563,619</u>	<u>4,512,075</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 675,225</u>	<u>\$ 4,704,795</u>	<u>\$ 8,225,925</u>	<u>\$ 6,224,331</u>

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
\$ 1,381,182	\$ 612,776	\$ 3,446,502	\$ 10,685	\$ -	\$ 41,082,878
824,772	365,917	-	-	-	21,181,939
-	-	-	-	-	984,562
-	-	-	-	-	137,195
1,981	-	72,910	-	43,344	7,426,723
-	-	-	-	-	541,706
-	-	-	-	-	655,545
<u>\$ 2,207,935</u>	<u>\$ 978,693</u>	<u>\$ 3,519,412</u>	<u>\$ 10,685</u>	<u>\$ 43,344</u>	<u>\$ 72,010,548</u>
\$ 998,860	\$ 715	\$ 43,993	\$ -	\$ -	4,592,563
-	-	-	-	-	179,641
-	-	28,351	-	-	2,811,373
-	-	-	-	-	538,819
4,081,745	-	-	-	-	6,381,745
175	-	130,424	-	-	907,415
-	-	-	-	-	875
-	-	-	10,685	43,344	1,306,169
<u>5,080,780</u>	<u>715</u>	<u>202,768</u>	<u>10,685</u>	<u>43,344</u>	<u>16,718,600</u>
-	-	-	-	-	541,706
-	-	-	-	-	3,794,401
-	-	-	-	-	276,814
-	-	-	-	-	5,261,503
-	-	-	-	-	2,074,660
-	-	-	-	-	41,225
-	-	-	-	-	4,186,860
-	-	-	-	-	454,039
-	-	-	-	-	4,877,102
-	-	-	-	-	3,182,137
-	-	-	-	-	2,051,529
-	-	3,316,644	-	-	3,316,644
-	-	-	-	-	1,089,610
-	-	-	-	-	-
-	-	-	-	-	4,752,402
-	-	-	-	-	5,831,914
-	977,978	-	-	-	980,116
-	-	-	-	-	1,952,239
-	-	-	-	-	7,563,619
-	-	-	-	-	1,711,360
-	-	-	-	-	4,224,913
(2,872,845)	-	-	-	-	(2,872,845)
<u>(2,872,845)</u>	<u>977,978</u>	<u>3,316,644</u>	<u>-</u>	<u>-</u>	<u>55,291,948</u>
<u>\$ 2,207,935</u>	<u>\$ 978,693</u>	<u>\$ 3,519,412</u>	<u>\$ 10,685</u>	<u>\$ 43,344</u>	<u>\$ 72,010,548</u>

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, 2020

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 4,677,573	\$ -
Permits and Fees	-	-	-	-	-
Franchise Fees	-	-	2,059,182	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenues	134,000	-	-	7,289,712	34,497
Charges for Services	476,538	-	-	797,465	-
Judgments and Fines	-	-	488,602	-	-
Investment Income	37,938	8,591	29,680	12,727	-
Miscellaneous Revenues	112,706	-	48,070	22,056	-
Total Revenues	<u>761,182</u>	<u>8,591</u>	<u>2,625,534</u>	<u>12,799,533</u>	<u>34,497</u>
EXPENDITURES					
Current:					
General Government	22,904	-	-	-	-
Public Safety	170,020	-	1,830,162	-	-
Physical Environment	394,811	-	-	-	-
Transportation	-	-	-	12,123,353	-
Economic Environment	-	6,961	-	-	-
Human Services	28,506	-	-	-	29,236
Culture/Recreation	28,207	-	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>644,448</u>	<u>6,961</u>	<u>1,830,162</u>	<u>12,123,353</u>	<u>29,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>116,734</u>	<u>1,630</u>	<u>795,372</u>	<u>676,180</u>	<u>5,261</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	50,000	-	-	-
Transfers (Out)	-	-	(400,000)	(22,233)	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>50,000</u>	<u>(400,000)</u>	<u>(22,233)</u>	<u>-</u>
Net Change in Fund Balances	116,734	51,630	395,372	653,947	5,261
Fund Balances - Beginning	1,837,501	350,276	1,315,988	2,708,699	35,964
Fund Balances - Ending	<u>\$ 1,954,235</u>	<u>\$ 401,906</u>	<u>\$ 1,711,360</u>	<u>\$ 3,362,646</u>	<u>\$ 41,225</u>

Continued

Tourist Promotion Fund	Other Grant Projects Fund	Detention/Jail Commissary Fund	Library Fund	Misdemeanor Probation Fund	Article V Fund	Development Review Fund
\$ 9,758,958	\$ -	\$ -	\$ 6,429,631	\$ -	\$ -	\$ -
-	-	-	-	-	-	338,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,525,204	-	129,721	47,213	1,315,010	-
-	18,471	1,795,046	20,418	1,097,549	1,419,930	629,684
-	552	-	30,998	10,400	-	-
102,134	24,616	76,815	126,565	2,164	82,176	28,331
-	322,440	1,658	111,380	59,602	7,001	-
9,861,092	1,891,283	1,873,519	6,848,713	1,216,928	2,824,117	996,967
-	-	-	-	-	-	735,602
-	1,070,557	1,218,817	-	1,795,525	133,792	-
259,586	179,052	-	-	-	-	-
-	-	-	-	-	-	-
7,367,620	70,675	-	-	-	-	-
-	44,606	-	-	-	-	-
-	246,847	-	5,614,405	-	-	-
-	7,160	-	-	-	2,968,052	-
-	-	-	-	-	-	-
7,627,206	1,618,897	1,218,817	5,614,405	1,795,525	3,101,844	735,602
2,233,886	272,386	654,702	1,234,308	(578,597)	(277,727)	261,365
-	-	299,326	-	615,907	1,053,923	-
(1,713,190)	-	(52,500)	-	-	(878,750)	(250,000)
(1,713,190)	-	246,826	-	615,907	175,173	(250,000)
520,696	272,386	901,528	1,234,308	37,310	(102,554)	11,365
5,311,218	1,194,772	3,334,019	3,642,794	15,200	3,416,961	1,207,189
\$ 5,831,914	\$ 1,467,158	\$ 4,235,547	\$ 4,877,102	\$ 52,510	\$ 3,314,407	\$ 1,218,554

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, 2020

	Perdido Key Beach Mouse Fund	RESTORE Fund	State Housing Initiative Partnership (SHIP) Fund	Law Enforcement Trust Fund
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Franchise Fees	-	-	-	-
Special Assessments	112,122	-	-	-
Intergovernmental Revenues	-	1,214,525	374,282	-
Charges for Services	-	-	-	-
Judgments and Fines	-	-	-	522,009
Investment Income	22,389	11,794	338	2,999
Miscellaneous Revenues	1,000	-	367,473	-
Total Revenues	135,511	1,226,319	742,093	525,008
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	349,900
Physical Environment	88,125	926,288	-	-
Transportation	-	-	-	-
Economic Environment	-	-	1,517,214	-
Human Services	-	-	-	-
Culture/Recreation	-	281,333	-	-
Court-Related	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	88,125	1,207,621	1,517,214	349,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,386	18,698	(775,121)	175,108
OTHER FINANCING SOURCES (USES)				
Transfers In	-	15,000	-	-
Transfers (Out)	-	-	-	-
Total Other Financing Sources and (Uses)	-	15,000	-	-
Net Change in Fund Balances	47,386	33,698	(775,121)	175,108
Fund Balances - Beginning	968,117	40,409	2,710,849	278,931
Fund Balances - Ending	\$ 1,015,503	\$ 74,107	\$ 1,935,728	\$ 454,039

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	79,648	-	-
-	-	-	-	-	-	-
-	-	-	-	17,191,005	-	-
-	966,517	-	-	109,747	1,467,675	-
-	-	9,580	-	206,000	-	-
-	-	-	-	-	-	-
41,574	12,202	6,259	2,205	100,962	7,356	1,331
136,684	-	-	-	3,613	-	-
178,258	978,719	15,839	2,205	17,690,975	1,475,031	1,331
-	-	-	-	-	-	-
-	-	-	-	18,009,764	694,804	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38,590	1,080,981	-	-	-	-	32,888
-	-	15,203	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,009	-	-	-
-	-	-	-	-	-	-
38,590	1,080,981	15,203	1,009	18,009,764	694,804	32,888
139,668	(102,262)	636	1,196	(318,789)	780,227	(31,557)
-	-	-	-	449,810	-	-
-	(17,500)	-	-	(270,772)	(658,222)	-
-	(17,500)	-	-	179,038	(658,222)	-
139,668	(119,762)	636	1,196	(139,751)	122,005	(31,557)
1,697,829	380,448	276,178	96,608	1,356,254	759,504	78,597
\$ 1,837,497	\$ 260,686	\$ 276,814	\$ 97,804	\$ 1,216,503	\$ 881,509	\$ 47,040

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, 2020

	HUD Home Fund	Community Redevelopment Agency Fund	Bob Sikes Toll Facilities Fund	Transportation Trust Fund
REVENUES				
Taxes	\$ -	\$ 2,992,610	\$ -	\$ 8,772,680
Permits and Fees	-	-	-	300
Franchise Fees	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenues	246,919	-	-	4,447,491
Charges for Services	-	-	2,173,387	236,814
Judgments and Fines	-	-	-	-
Investment Income	15,067	101,566	230,206	110,443
Miscellaneous Revenues	176,020	12,500	25,365	1,879,737
Total Revenues	<u>438,006</u>	<u>3,106,676</u>	<u>2,428,958</u>	<u>15,447,465</u>
EXPENDITURES				
Current:				
General Government	-	2,340,012	3,958,860	-
Public Safety	-	-	-	7,705,980
Physical Environment	-	-	-	-
Transportation	-	-	-	16,656,601
Economic Environment	338,665	-	-	-
Human Services	-	-	-	-
Culture/Recreation	-	-	-	-
Court-Related	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>338,665</u>	<u>2,340,012</u>	<u>3,958,860</u>	<u>24,362,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>99,341</u>	<u>766,664</u>	<u>(1,529,902)</u>	<u>(8,915,116)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	17,500	-	9,631,044
Transfers (Out)	-	-	(1,349,000)	(299,326)
Total Other Financing Sources and (Uses)	<u>-</u>	<u>17,500</u>	<u>(1,349,000)</u>	<u>9,331,718</u>
Net Change in Fund Balances	99,341	784,164	(2,878,902)	416,602
Fund Balances - Beginning	572,110	3,773,068	10,442,521	4,095,473
Fund Balances - Ending	<u>\$ 671,451</u>	<u>\$ 4,557,232</u>	<u>\$ 7,563,619</u>	<u>\$ 4,512,075</u>

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,631,452
-	-	-	-	-	418,900
-	-	-	-	-	2,059,182
1,116,077	259,074	-	-	-	18,678,278
-	-	495,404	504,020	51,501	20,353,438
-	-	765,027	-	-	9,645,909
-	-	-	10,295	-	1,062,856
22,789	18,387	-	-	1,113	1,240,717
-	-	98	-	-	3,287,403
<u>1,138,866</u>	<u>277,461</u>	<u>1,260,529</u>	<u>514,315</u>	<u>52,614</u>	<u>89,378,135</u>
-	-	-	-	60,919	7,118,297
-	-	-	514,315	-	33,493,636
-	-	-	-	-	1,847,862
4,518,294	40,253	-	-	-	33,338,501
-	-	-	-	-	10,453,594
-	-	-	-	-	117,551
-	-	-	-	-	6,170,792
-	-	765,973	-	-	3,742,194
<u>5,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,765</u>
<u>4,524,059</u>	<u>40,253</u>	<u>765,973</u>	<u>514,315</u>	<u>60,919</u>	<u>96,288,192</u>
<u>(3,385,193)</u>	<u>237,208</u>	<u>494,556</u>	<u>-</u>	<u>(8,305)</u>	<u>(6,910,057)</u>
-	-	-	-	8,305	12,140,815
-	-	-	-	-	(5,911,493)
-	-	-	-	8,305	6,229,322
<u>(3,385,193)</u>	<u>237,208</u>	<u>494,556</u>	<u>-</u>	<u>-</u>	<u>(680,735)</u>
<u>512,348</u>	<u>740,770</u>	<u>2,822,088</u>	<u>-</u>	<u>-</u>	<u>55,972,683</u>
<u>\$ (2,872,845)</u>	<u>\$ 977,978</u>	<u>\$ 3,316,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,291,948</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY RESTRICTED FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 127,300	\$ 134,000	\$ 6,700
Charges for Services	350,075	476,538	126,463
Investment Income	-	37,938	37,938
Miscellaneous Revenues	108,185	112,706	4,521
Total Revenues	585,560	761,182	175,622
EXPENDITURES			
Current:			
General Government	197,388	22,904	174,484
Public Safety	495,088	170,020	325,068
Physical Environment	1,435,294	394,811	1,040,483
Transportation	19,897	-	19,897
Human Services	117,659	28,506	89,153
Culture and Recreation	157,735	28,207	129,528
Total Expenditures	2,423,061	644,448	1,778,613
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,837,501)	116,734	1,954,235
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net Change in Fund Balance	(1,837,501)	116,734	1,954,235
Fund Balance - Beginning	1,837,501	1,837,501	-
Fund Balance - Ending	\$ -	\$ 1,954,235	\$ 1,954,235

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ECONOMIC DEVELOPMENT FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Income	\$ -	\$ 8,591	\$ 8,591
Total Revenues	<u>-</u>	<u>8,591</u>	<u>8,591</u>
EXPENDITURES			
Current:			
Economic Environment	400,276	6,961	393,315
Total Expenditures	<u>400,276</u>	<u>6,961</u>	<u>393,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(400,276)</u>	<u>1,630</u>	<u>401,906</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	50,000	50,000	-
Total Other Financing Sources and (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	<u>(350,276)</u>	<u>51,630</u>	<u>401,906</u>
Fund Balance - Beginning	<u>350,276</u>	<u>350,276</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 401,906</u>	<u>\$ 401,906</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CODE ENFORCEMENT FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Franchise Fees	\$ 1,733,750	\$ 2,059,182	\$ 325,432
Judgments and Fines	213,750	488,602	274,852
Investment Income	-	29,680	29,680
Miscellaneous Revenues	52,250	48,070	(4,180)
Total Revenues	<u>1,999,750</u>	<u>2,625,534</u>	<u>625,784</u>
EXPENDITURES			
Current:			
Public Safety	2,915,738	1,830,162	1,085,576
Total Expenditures	<u>2,915,738</u>	<u>1,830,162</u>	<u>1,085,576</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(915,988)</u>	<u>795,372</u>	<u>1,711,360</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(400,000)	(400,000)	-
Total Other Financing Sources and (Uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,315,988)</u>	<u>395,372</u>	<u>1,711,360</u>
Fund Balance - Beginning	<u>1,315,988</u>	<u>1,315,988</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,711,360</u>	<u>\$ 1,711,360</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASS TRANSIT FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	\$ 4,792,070	\$ 4,677,573	\$ (114,497)
Intergovernmental	16,912,984	7,289,712	(9,623,272)
Charges for Service	1,759,875	797,465	(962,410)
Investment Income	-	12,727	12,727
Miscellaneous Revenues	-	22,056	22,056
Total Revenues	23,464,929	12,799,533	(10,665,396)
EXPENDITURES			
Current:			
Transportation	26,151,395	12,123,353	14,028,042
Total Expenditures	26,151,395	12,123,353	14,028,042
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,686,466)	676,180	3,362,646
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers (Out)	(22,233)	(22,233)	-
Total Other Financing Sources and (Uses)	(22,233)	(22,233)	-
Net Change in Fund Balance	(2,708,699)	653,947	3,362,646
Fund Balance - Beginning	2,708,699	2,708,699	-
Fund Balance - Ending	\$ -	\$ 3,362,646	\$ 3,362,646

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
M & A STATE REVENUE FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ 34,497	\$ 34,497	\$ -
Total Revenues	<u>34,497</u>	<u>34,497</u>	<u>-</u>
EXPENDITURES			
Current:			
Human Services	70,461	29,236	41,225
Total Expenditures	<u>70,461</u>	<u>29,236</u>	<u>41,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,964)</u>	<u>5,261</u>	<u>41,225</u>
Net Change in Fund Balance	<u>(35,964)</u>	<u>5,261</u>	<u>41,225</u>
Fund Balance - Beginning	<u>35,964</u>	<u>35,964</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 41,225</u>	<u>\$ 41,225</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TOURIST PROMOTION FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	\$ 9,976,763	\$ 9,758,958	\$ (217,805)
Intergovernmental Revenues	33,501	-	(33,501)
Investment Income	-	102,134	102,134
Total Revenues	<u>10,010,264</u>	<u>9,861,092</u>	<u>(149,172)</u>
EXPENDITURES			
Current:			
Physical Environment	295,766	259,586	36,180
Economic Environment	13,277,262	7,367,620	5,909,642
Total Expenditures	<u>13,573,028</u>	<u>7,627,206</u>	<u>5,945,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,562,764)</u>	<u>2,233,886</u>	<u>5,796,650</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(1,713,190)	(1,713,190)	-
Total Other Financing Sources and (Uses)	<u>(1,713,190)</u>	<u>(1,713,190)</u>	<u>-</u>
Net Change in Fund Balance	(5,275,954)	520,696	5,796,650
Fund Balance - Beginning	<u>5,275,954</u>	<u>5,311,218</u>	<u>35,264</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 5,831,914</u>	<u>\$ 5,831,914</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
OTHER GRANT PROJECTS FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 4,337,421	\$ 1,525,204	\$ (2,812,217)
Charges for Services	-	18,471	18,471
Judgments and Fines	-	552	552
Investment Income	-	24,616	24,616
Miscellaneous Revenues	484,814	322,440	(162,374)
Total Revenues	4,822,235	1,891,283	(2,930,952)
EXPENDITURES			
Current:			
General Government	315,199	-	315,199
Public Safety	1,959,543	1,070,557	888,986
Physical Environment	534,924	179,052	355,872
Transportation	175,000	-	175,000
Economic Environment	1,017,053	70,675	946,378
Human Services	51,828	44,606	7,222
Culture and Recreation	675,944	246,847	429,097
Court-Related	371,466	7,160	364,306
Total Expenditures	5,100,957	1,618,897	3,482,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,722)	272,386	551,108
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net Change in Fund Balance	(278,722)	272,386	551,108
Fund Balance - Beginning	278,722	1,194,772	916,050
Fund Balance - Ending	\$ -	\$ 1,467,158	\$ 1,467,158

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DETENTION/JAIL COMMISSARY FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	\$ 1,366,100	\$ 1,795,046	\$ 428,946
Investment Income	-	76,815	76,815
Miscellaneous Revenues	-	1,658	1,658
Total Revenues	<u>1,366,100</u>	<u>1,873,519</u>	<u>507,419</u>
EXPENDITURES			
Current:			
Public Safety	4,946,945	1,218,817	3,728,128
Total Expenditures	<u>4,946,945</u>	<u>1,218,817</u>	<u>3,728,128</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,580,845)</u>	<u>654,702</u>	<u>4,235,547</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	299,326	299,326	-
Transfers (Out)	(52,500)	(52,500)	-
Total Other Financing Sources and (Uses)	<u>246,826</u>	<u>246,826</u>	<u>-</u>
Net Change in Fund Balance	<u>(3,334,019)</u>	<u>901,528</u>	<u>4,235,547</u>
Fund Balance - Beginning	<u>3,334,019</u>	<u>3,334,019</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 4,235,547</u>	<u>\$ 4,235,547</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LIBRARY FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	\$ 6,314,175	\$ 6,429,631	\$ 115,456
Intergovernmental Revenues	130,000	129,721	(279)
Charges for Services	-	20,418	20,418
Judgments and Fines	68,400	30,998	(37,402)
Investment Income	-	126,565	126,565
Miscellaneous Revenues	77,595	111,380	33,785
Total Revenues	<u>6,590,170</u>	<u>6,848,713</u>	<u>258,543</u>
EXPENDITURES			
Current:			
Culture and Recreation	10,178,868	5,614,405	4,564,463
Total Expenditures	<u>10,178,868</u>	<u>5,614,405</u>	<u>4,564,463</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,588,698)</u>	<u>1,234,308</u>	<u>4,823,006</u>
Net Change in Fund Balance	<u>(3,588,698)</u>	<u>1,234,308</u>	<u>4,823,006</u>
Fund Balance - Beginning	<u>3,588,698</u>	<u>3,642,794</u>	<u>54,096</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 4,877,102</u>	<u>\$ 4,877,102</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MISDEMEANOR PROBATION FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ -	\$ 47,213	\$ 47,213
Charges for Services	1,412,900	1,097,549	(315,351)
Judgements and Fines	8,550	10,400	1,850
Investment Income	-	2,164	2,164
Miscellaneous Revenue	38,950	59,602	20,652
Total Revenues	1,460,400	1,216,928	(243,472)
EXPENDITURES			
Current:			
Public Safety	2,091,507	1,795,525	295,982
Total Expenditures	2,091,507	1,795,525	295,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	(631,107)	(578,597)	52,510
OTHER FINANCING SOURCES (USES)			
Transfers In	615,907	615,907	-
Total Other Financing Sources and (Uses)	615,907	615,907	-
Net Change in Fund Balance	(15,200)	37,310	52,510
Fund Balance - Beginning	15,200	15,200	-
Fund Balance - Ending	\$ -	\$ 52,510	\$ 52,510

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ARTICLE V FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ 897,750	\$ 1,315,010	\$ 417,260
Charges for Services	1,876,250	1,419,930	(456,320)
Investment Income	-	82,176	82,176
Miscellaneous Revenues	-	7,001	7,001
Total Revenues	2,774,000	2,824,117	50,117
EXPENDITURES			
Current:			
Public Safety	802,280	133,792	668,488
Court-Related	5,902,695	2,968,052	2,934,643
Total Expenditures	6,704,975	3,101,844	3,603,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,930,975)	(277,727)	3,653,248
OTHER FINANCING SOURCES (USES)			
Transfers In	1,053,923	1,053,923	-
Transfers (Out)	(878,750)	(878,750)	-
Total Other Financing Sources and (Uses)	175,173	175,173	-
Net Change in Fund Balance	(3,755,802)	(102,554)	3,653,248
Fund Balance - Beginning	3,755,802	3,416,961	(338,841)
Fund Balance - Ending	\$ -	\$ 3,314,407	\$ 3,314,407

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEVELOPMENT REVIEW FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Permits and Fees	\$ 212,800	\$ 338,952	\$ 126,152
Charges for Services	475,000	629,684	154,684
Investment Income	-	28,331	28,331
Miscellaneous Revenues	-	-	-
Total Revenues	687,800	996,967	309,167
EXPENDITURES			
Current:			
General Government	1,644,989	735,602	909,387
Total Expenditures	1,644,989	735,602	909,387
Excess (Deficiency) of Revenues Over (Under) Expenditures	(957,189)	261,365	1,218,554
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(250,000)	(250,000)	-
Total Other Financing Sources and (Uses)	(250,000)	(250,000)	-
Net Change in Fund Balance	(1,207,189)	11,365	1,218,554
Fund Balance - Beginning	1,207,189	1,207,189	-
Fund Balance - Ending	\$ -	\$ 1,218,554	\$ 1,218,554

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
PERDIDO KEY BEACH MOUSE FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	\$ 45,000	\$ 112,122	\$ 67,122
Investment Income	-	22,389	22,389
Miscellaneous Revenues	-	1,000	1,000
Total Revenues	<u>45,000</u>	<u>135,511</u>	<u>90,511</u>
EXPENDITURES			
Current:			
Physical Environment	1,010,867	88,125	922,742
Total Expenditures	<u>1,010,867</u>	<u>88,125</u>	<u>922,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(965,867)</u>	<u>47,386</u>	<u>1,013,253</u>
Net Change in Fund Balance	(965,867)	47,386	1,013,253
Fund Balance - Beginning	<u>965,867</u>	<u>968,117</u>	<u>2,250</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,015,503</u>	<u>\$ 1,015,503</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
RESTORE FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 19,901,996	\$ 1,214,525	\$ (18,687,471)
Investment Income	-	11,794	11,794
Total Revenues	<u>19,901,996</u>	<u>1,226,319</u>	<u>(18,675,677)</u>
EXPENDITURES			
Current:			
General Government	64,652	-	64,652
Physical Environment	17,891,725	926,288	16,965,437
Culture/Recreation	2,518,280	281,333	2,236,947
Total Expenditures	<u>20,474,657</u>	<u>1,207,621</u>	<u>19,267,036</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(572,661)</u>	<u>18,698</u>	<u>591,359</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	15,000	15,000
Total Other Financing Sources and (Uses)	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Net Change in Fund Balance	<u>(572,661)</u>	<u>33,698</u>	<u>606,359</u>
Fund Balance - Beginning	<u>572,661</u>	<u>40,409</u>	<u>(532,252)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 74,107</u>	<u>\$ 74,107</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
STATE HOUSING INITIATIVE PARTNERSHIP FUND (SHIP)
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 3,142,522	\$ 374,282	\$ (2,768,240)
Investment Income	-	338	338
Miscellaneous Revenues	-	367,473	367,473
Total Revenues	<u>3,142,522</u>	<u>742,093</u>	<u>(2,400,429)</u>
EXPENDITURES			
Current:			
Economic Environment	3,142,522	1,517,214	1,625,308
Total Expenditures	<u>3,142,522</u>	<u>1,517,214</u>	<u>1,625,308</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(775,121)</u>	<u>(775,121)</u>
Net Change in Fund Balance	-	(775,121)	(775,121)
Fund Balance - Beginning	-	2,710,849	2,710,849
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,935,728</u>	<u>\$ 1,935,728</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LAW ENFORCEMENT TRUST FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Judgments and Fines	\$ 99,891	\$ 522,009	\$ 422,118
Investment Income	1,078	2,999	1,921
Total Revenues	<u>100,969</u>	<u>525,008</u>	<u>424,039</u>
EXPENDITURES			
Current:			
Public Safety	379,900	349,900	30,000
Total Expenditures	<u>379,900</u>	<u>349,900</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(278,931)</u>	<u>175,108</u>	<u>454,039</u>
Net Change in Fund Balance	<u>(278,931)</u>	<u>175,108</u>	<u>454,039</u>
Fund Balance - Beginning	<u>278,931</u>	<u>278,931</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 454,039</u>	<u>\$ 454,039</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
ESCAMBIA COUNTY AFFORDABLE HOUSING FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Income	\$ 18,000	\$ 41,574	\$ 23,574
Miscellaneous Revenues	134,810	136,684	1,874
Total Revenues	<u>152,810</u>	<u>178,258</u>	<u>25,448</u>
EXPENDITURES			
Current:			
Economic Environment	1,764,430	38,590	1,725,840
Total Expenditures	<u>1,764,430</u>	<u>38,590</u>	<u>1,725,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,611,620)</u>	<u>139,668</u>	<u>1,751,288</u>
Net Change in Fund Balance	<u>(1,611,620)</u>	<u>139,668</u>	<u>1,751,288</u>
Fund Balance - Beginning	<u>1,611,620</u>	<u>1,697,829</u>	<u>86,209</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,837,497</u>	<u>\$ 1,837,497</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CDBG - HUD ENTITLEMENT FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 4,628,967	\$ 966,517	\$ (3,662,450)
Investment Income	-	12,202	12,202
Miscellaneous Revenues	186,394	-	(186,394)
Total Revenues	<u>4,815,361</u>	<u>978,719</u>	<u>(3,836,642)</u>
EXPENDITURES			
Current:			
Economic Environment	4,797,861	1,080,981	3,716,880
Total Expenditures	<u>4,797,861</u>	<u>1,080,981</u>	<u>3,716,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>17,500</u>	<u>(102,262)</u>	<u>(119,762)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(17,500)	(17,500)	-
Total Other Financing Sources and (Uses)	<u>(17,500)</u>	<u>(17,500)</u>	<u>-</u>
Net Change in Fund Balance	-	(119,762)	(119,762)
Fund Balance - Beginning	<u>-</u>	<u>380,448</u>	<u>380,448</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 260,686</u>	<u>\$ 260,686</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HANDICAPPED PARKING FINES FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Charges for Services	\$ 9,500	\$ 9,580	\$ 80
Investment Income	-	6,259	6,259
Total Revenues	<u>9,500</u>	<u>15,839</u>	<u>6,339</u>
EXPENDITURES			
Current:			
Public Safety	87,180	-	87,180
Human Services	198,498	15,203	183,295
Total Expenditures	<u>285,678</u>	<u>15,203</u>	<u>270,475</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(276,178)</u>	<u>636</u>	<u>276,814</u>
Net Change in Fund Balance	<u>(276,178)</u>	<u>636</u>	<u>276,814</u>
Fund Balance - Beginning	<u>276,178</u>	<u>276,178</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 276,814</u>	<u>\$ 276,814</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FAMILY MEDIATION FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Investment Income	\$ -	\$ 2,205	\$ 2,205
Total Revenues	<u>-</u>	<u>2,205</u>	<u>2,205</u>
EXPENDITURES			
Current:			
Court-Related	96,608	1,009	95,599
Total Expenditures	<u>96,608</u>	<u>1,009</u>	<u>95,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(96,608)</u>	<u>1,196</u>	<u>97,804</u>
Net Change in Fund Balance	(96,608)	1,196	97,804
Fund Balance - Beginning	<u>96,608</u>	<u>96,608</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 97,804</u>	<u>\$ 97,804</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE PROTECTION FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Permits and Fees	\$ 102,600	\$ 79,648	\$ (22,952)
Special Assessments	16,470,878	17,191,005	720,127
Intergovernmental Revenues	23,750	109,747	85,997
Charges for Services	195,700	206,000	10,300
Investment Income	43,700	100,962	57,262
Miscellaneous Revenues	-	3,613	3,613
Total Revenues	16,836,628	17,690,975	854,347
EXPENDITURES			
Current:			
Public Safety	18,371,920	18,009,764	362,156
Total Expenditures	18,371,920	18,009,764	362,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,535,292)	(318,789)	1,216,503
OTHER FINANCING SOURCES (USES)			
Transfers In	449,810	449,810	-
Transfers (Out)	(270,772)	(270,772)	-
Total Other Financing Sources and (Uses)	179,038	179,038	-
Net Change in Fund Balance	(1,356,254)	(139,751)	1,216,503
Fund Balance - Beginning	1,356,254	1,356,254	-
Fund Balance - Ending	\$ -	\$ 1,216,503	\$ 1,216,503

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
EMERGENCY 911 OPERATIONS FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 1,292,000	\$ 1,467,675	\$ 175,675
Investment Income	-	7,356	7,356
Total Revenues	<u>1,292,000</u>	<u>1,475,031</u>	<u>183,031</u>
EXPENDITURES			
Current:			
Public Safety	1,393,282	694,804	698,478
Total Expenditures	<u>1,393,282</u>	<u>694,804</u>	<u>698,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(101,282)</u>	<u>780,227</u>	<u>881,509</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(658,222)	(658,222)	-
Total Other Financing Sources and (Uses)	<u>(658,222)</u>	<u>(658,222)</u>	<u>-</u>
Net Change in Fund Balance	(759,504)	122,005	881,509
Fund Balance - Beginning	<u>759,504</u>	<u>759,504</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 881,509</u>	<u>\$ 881,509</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD-CDBG HOUSING REHABILITATION LOAN FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 120,000	\$ -	\$ (120,000)
Investment Income	2,000	1,331	(669)
Miscellaneous Revenues	3,000	-	(3,000)
Total Revenues	<u>125,000</u>	<u>1,331</u>	<u>(123,669)</u>
EXPENDITURES			
Current:			
Economic Environment	203,597	32,888	170,709
Total Expenditures	<u>203,597</u>	<u>32,888</u>	<u>170,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(78,597)</u>	<u>(31,557)</u>	<u>47,040</u>
Net Change in Fund Balance	<u>(78,597)</u>	<u>(31,557)</u>	<u>47,040</u>
Fund Balance - Beginning	<u>78,597</u>	<u>78,597</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 47,040</u>	<u>\$ 47,040</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HUD HOME FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 4,617,445	\$ 246,919	\$ (4,370,526)
Investment Income	-	15,067	15,067
Miscellaneous Revenues	339,335	176,020	(163,315)
Total Revenues	<u>4,956,780</u>	<u>438,006</u>	<u>(4,518,774)</u>
EXPENDITURES			
Current:			
Economic Environment	4,956,780	338,665	4,618,115
Total Expenditures	<u>4,956,780</u>	<u>338,665</u>	<u>4,618,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>99,341</u>	<u>99,341</u>
Net Change in Fund Balance	-	99,341	99,341
Fund Balance - Beginning	<u>-</u>	<u>572,110</u>	<u>572,110</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 671,451</u>	<u>\$ 671,451</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COMMUNITY REDEVELOPMENT AGENCY FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	\$ 2,992,610	\$ 2,992,610	\$ -
Investment Income	-	101,566	101,566
Miscellaneous Revenues	12,500	12,500	-
Total Revenues	3,005,110	3,106,676	101,566
EXPENDITURES			
Current:			
General Government	6,799,234	2,340,012	4,459,222
Total Expenditures	6,799,234	2,340,012	4,459,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,794,124)	766,664	4,560,788
OTHER FINANCING SOURCES (USES)			
Transfers In	17,500	17,500	-
Transfers (Out)	-	-	-
Total Other Financing Sources and (Uses)	17,500	17,500	-
Net Change in Fund Balance	(3,776,624)	784,164	4,560,788
Fund Balance - Beginning	3,776,624	3,773,068	(3,556)
Fund Balance - Ending	\$ -	\$ 4,557,232	\$ 4,557,232

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
BOB SIKES TOLL FACILITIES FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges for Services	3,232,905	2,173,387	(1,059,518)
Investment Income	-	230,206	230,206
Miscellaneous Revenues	-	25,365	25,365
Total Revenues	<u>3,232,905</u>	<u>2,428,958</u>	<u>(803,947)</u>
EXPENDITURES			
Current:			
General Government	12,326,426	3,958,860	8,367,566
Total Expenditures	<u>12,326,426</u>	<u>3,958,860</u>	<u>8,367,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,093,521)</u>	<u>(1,529,902)</u>	<u>7,563,619</u>
OTHER FINANCING SOURCES			
Transfers In	-	-	-
Transfers (Out)	(1,349,000)	(1,349,000)	-
Total Other Financing Sources	<u>(1,349,000)</u>	<u>(1,349,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(10,442,521)</u>	<u>(2,878,902)</u>	<u>7,563,619</u>
Fund Balance - Beginning	<u>10,442,521</u>	<u>10,442,521</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 7,563,619</u>	<u>\$ 7,563,619</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION TRUST FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Taxes	\$ 8,550,000	\$ 8,772,680	\$ 222,680
Permits and Fees	-	300	300
Intergovernmental Revenues	4,345,638	4,447,491	101,853
Charges for Services	168,913	236,814	67,901
Investment Income	-	110,443	110,443
Miscellaneous Revenues	1,608,170	1,879,737	271,567
Total Revenues	14,672,721	15,447,465	774,744
EXPENDITURES			
Current:			
Public Safety	7,760,867	7,705,980	54,887
Transportation	20,043,321	16,656,601	3,386,720
Total Expenditures	27,804,188	24,362,581	3,441,607
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,131,467)	(8,915,116)	4,216,351
OTHER FINANCING SOURCES			
Transfers In	9,631,044	9,631,044	-
Transfers (Out)	(299,326)	(299,326)	-
Total Other Financing Sources	9,331,718	9,331,718	-
Net Change in Fund Balance	(3,799,749)	416,602	4,216,351
Fund Balance - Beginning	3,799,749	4,095,473	295,724
Fund Balance - Ending	\$ -	\$ 4,512,075	\$ 4,512,075

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MSBU ASSESSMENT PROGRAM FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	\$ 1,717,023	\$ 1,116,077	\$ (600,946)
Investment Income	-	22,789	22,789
Total Revenues	<u>1,717,023</u>	<u>1,138,866</u>	<u>(578,157)</u>
EXPENDITURES			
Current:			
Transportation	7,776,220	4,518,294	3,257,926
Debt Service			
Principal Retirement	55,349	-	55,349
Interest and Fiscal Charges	16,435	5,765	10,670
Total Expenditures	<u>7,848,004</u>	<u>4,524,059</u>	<u>3,323,945</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,130,981)</u>	<u>(3,385,193)</u>	<u>2,745,788</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Notes/Bonds Payable	5,605,174	-	(5,605,174)
Total Other Financing Sources and (Uses)	<u>5,605,174</u>	<u>-</u>	<u>(5,605,174)</u>
Net Change in Fund Balance	(525,807)	(3,385,193)	(2,859,386)
Fund Balance - Beginning	<u>525,807</u>	<u>512,348</u>	<u>(13,459)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ (2,872,845)</u>	<u>\$ (2,872,845)</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
MASTER DRAINAGE BASIN FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Special Assessments	\$ 103,549	\$ 259,074	\$ 155,525
Investment Income	-	18,387	18,387
Total Revenues	<u>103,549</u>	<u>277,461</u>	<u>173,912</u>
EXPENDITURES			
Current:			
Transportation	844,319	40,253	804,066
Total Expenditures	<u>844,319</u>	<u>40,253</u>	<u>804,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(740,770)</u>	<u>237,208</u>	<u>977,978</u>
Net Change in Fund Balance	(740,770)	237,208	977,978
Fund Balance - Beginning	<u>740,770</u>	<u>740,770</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 977,978</u>	<u>\$ 977,978</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CLERK PROGRAMS
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 495,404	\$ 495,404	\$ -
Charges for Services	635,000	765,027	130,027
Judgments and Fines	-	-	-
Miscellaneous Revenues	-	98	98
Total Revenues	<u>1,130,404</u>	<u>1,260,529</u>	<u>130,125</u>
EXPENDITURES			
Current:			
Court-Related	1,130,404	765,973	364,431
Total Expenditures	<u>1,130,404</u>	<u>765,973</u>	<u>364,431</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>494,556</u>	<u>494,556</u>
Net Change in Fund Balance	-	494,556	494,556
Fund Balance - Beginning	<u>-</u>	<u>2,822,088</u>	<u>2,822,088</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 3,316,644</u>	<u>\$ 3,316,644</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SHERIFF PROGRAMS
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ 920,352	\$ 504,020	\$ (416,332)
Judgments and Fines	-	10,295	10,295
Total Revenues	<u>920,352</u>	<u>514,315</u>	<u>(406,037)</u>
EXPENDITURES			
Current:			
Public Safety	920,352	514,315	406,037
Total Expenditures	<u>920,352</u>	<u>514,315</u>	<u>406,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SUPERVISOR OF ELECTIONS PROGRAMS
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ 91,844	\$ 51,501	\$ (40,343)
Investment Income	-	1,113	1,113
Total Revenues	<u>91,844</u>	<u>52,614</u>	<u>(39,230)</u>
EXPENDITURES			
Current:			
General Government	100,149	60,919	39,230
Total Expenditures	<u>100,149</u>	<u>60,919</u>	<u>39,230</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,305)</u>	<u>(8,305)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	8,305	8,305	-
Total Other Financing Sources and (Uses)	<u>8,305</u>	<u>8,305</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental	\$ -	-	-
Investment Income	12,800	72,133	59,333
Miscellaneous	-	-	-
Total Revenues	<u>12,800</u>	<u>72,133</u>	<u>59,333</u>
EXPENDITURES			
Debt Service			
Principal Retirement	6,625,000	6,625,000	-
Interest and Fiscal Charges	6,660,609	6,648,685	11,924
Bond Issuance Cost	-	-	-
Total Expenditures	<u>13,285,609</u>	<u>13,273,685</u>	<u>11,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,272,809)</u>	<u>(13,201,552)</u>	<u>71,257</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	13,272,809	13,272,809	-
Issuance of Refunding Bonds Payable	-	-	-
Premium(Discount)Notes/Bonds	-	-	-
Payment to Refunded Bond Holders	-	-	-
Total Other Financing Sources and (Uses)	<u>13,272,809</u>	<u>13,272,809</u>	<u>-</u>
Net Change in Fund Balance	-	71,257	71,257
Fund Balance - Beginning	-	270,355	270,355
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 341,612</u>	<u>\$ 341,612</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
September 30, 2020

	<u>FTA Capital Projects Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 218,917
Investments	130,726
Due from Other Governments	7,016
Total Assets	<u>356,659</u>
LIABILITIES	
Accounts Payable	1,953
Total Liabilities	<u>1,953</u>
FUND BALANCES	
Restricted for:	
Mass Transit Capital	354,706
Total Fund Balances	<u>354,706</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 356,659</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended September 30, 2020

	FTA Capital Projects Fund
REVENUES	
Intergovernmental Revenues	\$ 232,165
Investment Income	7,561
Miscellaneous Revenues	-
Total Revenues	<u>239,726</u>
EXPENDITURES	
Current:	
Transportation	11,663
Capital Outlay	242,733
Total Expenditures	<u>254,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,670)</u>
OTHER FINANCING SOURCES (USES)	
Transfers In	22,233
Transfers (Out)	-
Total Other Financing Sources and (Uses)	<u>22,233</u>
Net Change in Fund Balances	7,563
Fund Balances - Beginning	<u>347,143</u>
Fund Balances - Ending	<u><u>\$ 354,706</u></u>

ESCAMBIA COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FTA CAPITAL PROJECT FUND
For the Year Ended September 30, 2020

	Budget	Actual Amounts	Variance with Budget - Over (Under)
REVENUES			
Intergovernmental Revenues	\$ 3,317,284	\$ 232,165	\$ (3,085,119)
Investment Income	-	7,561	7,561
Total Revenues	<u>3,317,284</u>	<u>239,726</u>	<u>(3,077,558)</u>
EXPENDITURES			
Current:			
Transportation	933,641	11,663	921,978
Capital Outlay	2,405,876	242,733	2,163,143
Total Expenditures	<u>3,339,517</u>	<u>254,396</u>	<u>3,085,121</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,233)</u>	<u>(14,670)</u>	<u>7,563</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	22,233	22,233	-
Total Other Financing Sources and (Uses)	<u>22,233</u>	<u>22,233</u>	<u>-</u>
Net Change in Fund Balance	-	7,563	7,563
Fund Balance - Beginning	-	347,143	347,143
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 354,706</u>	<u>\$ 354,706</u>

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, 2020

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 3,762,098	\$ 1,898,844	\$ 5,660,942
Restricted Assets Available for			
Current Liabilities	-	-	-
Investments	2,246,116	466,984	2,713,100
Accounts Receivable, Net of Allowance			
for Uncollectable Accounts	371	147,864	148,235
Inventories	-	64,417	64,417
Total Current Assets	<u>6,008,585</u>	<u>2,578,109</u>	<u>8,586,694</u>
Noncurrent Assets:			
Restricted Assets:			
Escrow Deposits - restricted	-	-	-
Less: Portion Classified as Current	-	-	-
Total Restricted Assets	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets:			
Buildings	-	25,966,877	25,966,877
Improvements Other than Buildings	-	3,094,463	3,094,463
Machinery, Equipment and Vehicles	520,323	2,319,188	2,839,511
Less: Accumulated Depreciation	(268,224)	(28,445,763)	(28,713,987)
Total Capital Assets (Net)	<u>252,099</u>	<u>2,934,765</u>	<u>3,186,864</u>
Total Noncurrent Assets	<u>252,099</u>	<u>2,934,765</u>	<u>3,186,864</u>
Total Assets	<u>6,260,684</u>	<u>5,512,874</u>	<u>11,773,558</u>
DEFERRED OUTFLOW OF RESOURCES			
Pension Cost and Subsequent			
Contributions	686,925	-	686,925
OPEB Cost and Subsequent			
Contributions	9,026	-	9,026
Total deferred outflow of resources	<u>695,951</u>	<u>-</u>	<u>695,951</u>

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION - Continued
NONMAJOR PROPRIETARY FUNDS
September 30, 2020

	Business-type Activities - Enterprise Funds		
	Inspection	Bay Center	
	Fund	Fund	Totals
LIABILITIES			
Current Liabilities:			
Accounts Payable	42,268	433,721	475,989
Accrued Liabilities	112,988		112,988
Compensated Absences Payable	33,095	-	33,095
Due to Other Governments	12	-	12
Deposits	39,734	-	39,734
Other Current liabilities	-	1,462,482	1,462,482
Current Liabilities Payable from			
Restricted Assets:			
Escrow Deposits - restricted	-	-	-
Total Current Liabilities	228,097	1,896,203	2,124,300
Noncurrent Liabilities:			
Compensated Absences Payable	298,223	-	298,223
Other Post Employment Benefits	124,218	-	124,218
Net Pension Liability Proportionate Share	2,095,099	-	2,095,099
Total Noncurrent Liabilities	2,517,540	-	2,517,540
Total Liabilities	2,745,637	1,896,203	4,641,840
DEFERRED INFLOW OF RESOURCES			
Unamortized Pension Costs	78,017	-	78,017
Unamortized OPEB Costs	20,139	-	20,139
Total deferred inflow of resources	98,156	-	98,156
NET POSITION			
Net Investment in Capital Assets	252,099	2,934,765	3,186,864
Unrestricted	3,860,743	681,906	4,542,649
Total Net Position	\$ 4,112,842	\$ 3,616,671	\$ 7,729,513

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2020

	Business-type Activities - Enterprise Funds		
	Inspection	Bay Center	
	Fund	Fund	Total
Operating Revenues:			
Charges for Services	\$ 3,851,023	\$ 3,244,954	\$ 7,095,977
Miscellaneous Revenues	92,904	59,279	152,183
Total Operating Revenues	3,943,927	3,304,233	7,248,160
Operating Expenses:			
Personal Services	2,241,482	-	2,241,482
Contracted Services	-	4,832,755	4,832,755
Supplies and Materials	14,406	-	14,406
Repairs and Maintenance	55,976	1,583	57,559
Other Services and Charges	403,826	9,808	413,634
Depreciation	54,195	701,137	755,332
Premiums/Claims Expense	8,205	140,789	148,994
Total Operating Expenses	2,778,090	5,686,072	8,464,162
Operating Income (Loss)	1,165,837	(2,381,839)	(1,216,002)
Nonoperating Revenues (Expenses):			
Grants	-	-	-
Investment Income	109,112	15,805	124,917
Total Nonoperating Revenues (Expenses)	109,112	15,805	124,917
Income Before Transfers and Contributions	1,274,949	(2,366,034)	(1,091,085)
Transfer In	-	1,713,190	1,713,190
Capital Contributions	-	109,672	109,672
Change in Net Position	1,274,949	(543,172)	731,777
Net Position - Beginning	2,837,893	4,159,843	6,997,736
Net Position - Ending	\$ 4,112,842	\$ 3,616,671	\$ 7,729,513

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2020

	Business-type Activities - Enterprise Funds		
	Inspection Fund	Bay Center Fund	Total
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 3,945,507	\$ 2,661,146	\$ 6,606,653
Payments to suppliers	(477,597)	(5,491,620)	(5,969,217)
Payments to employees	(1,998,325)	-	(1,998,325)
Net Cash Provided (Used) by Operating Activities	1,469,585	(2,830,474)	(1,360,889)
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	-	1,713,190	1,713,190
Net Cash Provided (Used) by Noncapital Financing Activities	-	1,713,190	1,713,190
Cash Flows from Capital and Related Financing Activities			
Acquisition/construction of capital assets	(108,697)	38,639	(70,058)
Principal paid on capital debt	-	-	-
Interest paid on capital debt	-	-	-
Bond issuance cost paid	-	-	-
Proceeds from refunding bonds payable	-	-	-
Payments to bond refunding escrow agent	-	-	-
Proceeds from notes payable	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposal of capital assets	-	-	-
Landfill closure costs paid	-	-	-
Pollution remediation costs paid	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	(108,697)	38,639	(70,058)
Cash Flows from Investing Activities			
Sale (purchase) of investments	(313,749)	70,251	(243,498)
Interest received	109,112	15,805	124,917
Net Cash Provided (Used) by Investing Activities	(204,637)	86,056	(118,581)
Net Increase (Decrease) in Cash and Cash Equivalents	1,156,251	(992,589)	163,662
Cash and cash equivalents at beginning of year	2,605,847	2,891,433	5,497,280
Cash and cash equivalents at end of year	<u>\$ 3,762,098</u>	<u>\$ 1,898,844</u>	<u>\$ 5,660,942</u>
Cash and Cash Equivalents Classified As:			
Current assets	\$ 3,762,098	\$ 1,898,844	\$ 5,660,942
Current restricted assets	-	-	-
Total Cash and Cash Equivalents	<u>\$ 3,762,098</u>	<u>\$ 1,898,844</u>	<u>\$ 5,660,942</u>

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR PROPRIETARY FUNDS
For the Year Ended September 30, 2020

Business-type Activities - Enterprise Funds			
	Inspection Fund	Bay Center Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 1,165,837	\$ (2,381,839)	\$ (1,216,002)
Depreciation	54,195	701,137	755,332
Change in Assets and Liabilities:			
Accounts receivable	(371)	(28,977)	(29,348)
Inventories	-	37,485	37,485
Prepays	-	-	-
Accounts payable	4,804	(512,698)	(507,894)
Accrued liabilities	24,352	-	24,352
Due to other governments	12	(31,472)	(31,460)
Customer deposits	1,951	(260)	1,691
Other current liabilities	-	(613,850)	(613,850)
Compensated absences	3,741	-	3,741
Post employment benefits	(8,561)	-	(8,561)
Net pension liability proportionate share and related deferred outflows/inflows of resources	223,625	-	223,625
Total Adjustments	303,748	(448,635)	(144,887)
Net Cash Provided (Used) by Operating Activities	\$ 1,469,585	\$ (2,830,474)	\$ (1,360,889)
Schedule of non-cash capital activities:			
Contributions of capital assets	\$ -	\$ 109,672	\$ 109,672

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.

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2020

	Governmental Activities- Internal Service Funds		
		Clerk	
	BCC Internal	Internal	
	Service Fund	Service Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 11,352,839	\$ 774,183	\$ 12,127,022
Investments	6,692,635	-	6,692,635
Accounts Receivable, Net of Allowance for Uncollectable Accounts	531,727	-	531,727
Due from Other Funds	783,049	-	783,049
Due from Other Governments	206,611	-	206,611
Inventories	240,915	-	240,915
Total Current Assets	<u>19,807,776</u>	<u>774,183</u>	<u>20,581,959</u>
Advances Due from Other Funds	-	-	-
Capital Assets:			
Buildings	399,564	-	399,564
Improvements Other than Buildings	937,373	-	937,373
Machinery, Equipment and Vehicles	298,619	-	298,619
Less: Accumulated Depreciation	(1,149,087)	-	(1,149,087)
Total Capital Assets (Net)	<u>486,469</u>	<u>-</u>	<u>486,469</u>
Total Noncurrent Assets	<u>486,469</u>	<u>-</u>	<u>486,469</u>
Total Assets	<u>20,294,245</u>	<u>774,183</u>	<u>21,068,428</u>
DEFERRED OUTFLOW OF RESOURCES			
Unamortized Pension Cost and Subsequent Contributions	294,429	-	294,429
Unamortized OBEB Cost and Subsequent Contributions	5,277	-	5,277
Total deferred outflow of resources	<u>299,706</u>	<u>-</u>	<u>299,706</u>

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2020

	Governmental Activities- Internal Service funds		
		Clerk	
	BCC Internal	Internal	
	Service Fund	Service Fund	Totals
LIABILITIES			
Current Liabilities:			
Accounts Payable	5,392,623	-	5,392,623
Contracts Payable	39,361	-	39,361
Accrued Liabilities	71,903	-	71,903
Compensated Absences Payable	24,889	77,418	102,307
Estimated Claims Payable	2,929,000	-	2,929,000
Due to Other Governments	113	-	113
Deposits	32,480	-	32,480
Total Current Liabilities	<u>8,490,369</u>	<u>77,418</u>	<u>8,567,787</u>
Noncurrent Liabilities:			
Compensated Absences Payable	224,000	696,765	920,765
Other Post Employment Benefits	72,617	-	72,617
Net Pension Liability	986,106	-	986,106
Estimated Claims Payable	5,613,000	-	5,613,000
Total Noncurrent Liabilities	<u>6,895,723</u>	<u>696,765</u>	<u>7,592,488</u>
Total Liabilities	<u>15,386,092</u>	<u>774,183</u>	<u>16,160,275</u>
DEFERRED INFLOW OF RESOURCES			
Unamortized Pension Costs	24,023	-	24,023
Unamortized OPEB Costs	11,773	-	11,773
Total deferred inflow of resources	<u>35,796</u>	<u>-</u>	<u>35,796</u>
NET POSITION			
Net Investment in Capital Assets	486,469	-	486,469
Unrestricted	4,685,594	-	4,685,594
Total Net Position	<u>\$ 5,172,063</u>	<u>\$ -</u>	<u>\$ 5,172,063</u>

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2020

	Governmental Activities- Internal Service Funds		
	BCC Internal Service Fund	Clerk Internal Service Fund	Total
Operating Revenues:			
Charges for Services	\$ 38,888,766	\$ 498,019	\$ 39,386,785
Miscellaneous Revenues	-	-	-
Total Operating Revenues	38,888,766	498,019	39,386,785
Operating Expenses:			
Personal Services	1,367,361	498,019	1,865,380
Claims Incurred and Changes in Estimate	91,935	-	91,935
Repairs and Maintenance	275,049	-	275,049
Other Services and Charges	4,271,510	-	4,271,510
Depreciation	71,734	-	71,734
Premiums/Claims Expense	32,737,016	-	32,737,016
Total Operating Expenses	38,814,605	498,019	39,312,624
Operating Income (Loss)	74,161	-	74,161
Nonoperating Revenues (Expenses):			
Investment Income	286,244	-	286,244
Total Nonoperating Revenues (Expenses)	286,244	-	286,244
Income Before Transfers and Contributions	360,405	-	360,405
Transfer In	-	-	-
Transfer (Out)	-	-	-
Change in Net Position	360,405	-	360,405
Net Position - Beginning	4,811,658	-	4,811,658
Net Position - Ending	\$ 5,172,063	\$ -	\$ 5,172,063

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2020

	Governmental Activities- Internal Service Funds		
	BCC Internal Service Fund	Clerk Internal Service Fund	Total
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 3,350,407	\$ -	\$ 3,350,407
Receipts from interfund risk/benefits management	32,390,857	82,254	32,473,111
Receipts from interfund fleet/fuel management	3,891,599	-	3,891,599
Payments to suppliers	(37,871,031)	-	(37,871,031)
Payments to employees	(1,153,455)	-	(1,153,455)
Net Cash Provided (Used) by Operating Activities	608,377	82,254	690,631
Cash Flows from Noncapital Financing Activities			
Transfers to Other Funds	-	-	-
Transfers from Other Funds	-	-	-
Advances due to/from other funds	(152,482)	-	(152,482)
Net Cash Provided (Used) by Noncapital Financing Activities	(152,482)	-	(152,482)
Cash Flows from Capital and Related Financing Activities			
Acquisition/construction of capital assets	(9,492)	-	(9,492)
Net Cash (Used) by Capital and Related Financing Activities	(9,492)	-	(9,492)
Cash Flows from Investing Activities			
Sale (purchase) of investments	633,344	-	633,344
Interest received	286,244	-	286,244
Net Cash Provided (Used) by Investing Activities	919,588	-	919,588
Net Increase (Decrease) in Cash and Cash Equivalents	1,365,991	82,254	1,448,245
Cash and cash equivalents at beginning of year	9,986,848	691,929	10,678,777
Cash and Cash Equivalents at End of Year	\$ 11,352,839	\$ 774,183	\$ 12,127,022
Cash and Cash Equivalents Classified As:			
Current assets	\$ 11,352,839	\$ 774,183	\$ 12,127,022
Total Cash and Cash Equivalents	\$ 11,352,839	\$ 774,183	\$ 12,127,022

Continued

ESCAMBIA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2020

	Governmental Activities - Internal Service Funds		
	BCC Internal Service Fund	Clerk Internal Service Fund	Total
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	\$ 74,161	\$ -	\$ 74,161
Depreciation	71,734	-	71,734
(Increase) Decrease in accounts receivable	760,197	-	760,197
(Increase) Decrease in inventories	81,414	-	81,414
Increase (Decrease) in accounts payable	351,924	-	351,924
Increase (Decrease) in contracts payable	12,523	-	12,523
Increase (Decrease) in accrued liabilities	16,516	-	16,516
other governments	(5,382)	-	(5,382)
Increase (Decrease) in customer deposits	31,098	-	31,098
Increase (Decrease) in compensated absences	14,163	82,254	96,417
Increase (Decrease) in Post Employment Benefits	(1,183)	-	(1,183)
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	137,212	-	137,212
Increase (Decrease) in claims payable	(936,000)	-	(936,000)
Total Adjustments	534,216	82,254	616,470
Net Cash Provided (Used for) Operating Activities	\$ 608,377	\$ 82,254	\$ 690,631
Schedule of non-cash capital activities:			
Contributions of capital assets	\$ -	\$ -	\$ -

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent 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
AGENCY FUNDS
September 30, 2020

	Clerk General Agency	Sheriff General Agency	Tax Collector General Agency	County Inmate Trust Agency	Totals
ASSETS					
Cash and Cash Equivalents	\$ 6,214,678	\$ 378,170	\$ 4,838,927	\$ 283,055	\$ 11,714,830
Accounts Receivable	-	-	658,221	-	658,221
Total Assets	\$ 6,214,678	\$ 378,170	\$ 5,497,148	\$ 283,055	\$ 12,373,051
LIABILITIES					
Due to Other Governments	\$ 46,566	\$ -	\$ 4,829,750	\$ -	\$ 4,876,316
Due to Individuals	2,338,276	378,170	667,398	283,055	3,666,899
Other Current Liabilities	3,829,836	-	-	-	3,829,836
Total Liabilities	\$ 6,214,678	\$ 378,170	\$ 5,497,148	\$ 283,055	\$ 12,373,051

ESCAMBIA COUNTY, FLORIDA
STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2020

CLERK GENERAL AGENCY FUNDS

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
ASSETS				
Cash and Cash Equivalents	\$ 5,816,293	\$ 17,230,894	\$ 16,832,509	\$ 6,214,678
Accounts Receivable	-	-	-	-
Total Assets	\$ 5,816,293	\$ 17,230,894	\$ 16,832,509	\$ 6,214,678
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	17,468	61,085	31,987	46,566
Due to Individuals	1,896,913	2,623,035	2,181,672	2,338,276
Other Current Liabilities	3,901,912	14,546,774	14,618,850	3,829,836
Total Liabilities	\$ 5,816,293	\$ 17,230,894	\$ 16,832,509	\$ 6,214,678

SHERIFF GENERAL AGENCY FUNDS

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
ASSETS				
Cash and Cash Equivalents	344,102	\$ 1,181,034	\$ 1,146,966	\$ 378,170
Accounts Receivable	-	-	-	-
Total Assets	\$ 344,102	\$ 1,181,034	\$ 1,146,966	\$ 378,170
LIABILITIES				
Due to Other Governments	-	\$ -	\$ -	\$ -
Due to Individuals	344,102	1,181,034	1,146,966	378,170
Other Current Liabilities	-	-	-	-
Total Liabilities	\$ 344,102	\$ 1,181,034	\$ 1,146,966	\$ 378,170

TAX COLLECTOR GENERAL AGENCY FUNDS

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
ASSETS				
Cash and Cash Equivalents	\$ 5,302,205	\$ 1,706,532,562	\$ 1,706,995,840	\$ 4,838,927
Accounts Receivable	487,031	214,334,673	214,163,483	658,221
Total Assets	\$ 5,789,236	\$ 1,920,867,235	\$ 1,921,159,323	\$ 5,497,148
LIABILITIES				
Due to Other Governments	\$ 4,177,323	\$ 413,214,433	\$ 412,562,006	\$ 4,829,750
Due to Individuals	1,611,913	67,365,119	68,309,634	667,398
Total Liabilities	\$ 5,789,236	\$ 480,579,552	\$ 480,871,640	\$ 5,497,148

Continued

ESCAMBIA COUNTY, FLORIDA
STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Year Ended September 30, 2020

ESCAMBIA COUNTY INMATE TRUST AGENCY FUNDS

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 2,876,250	\$ 2,593,195	\$ 283,055
Total Assets	<u>\$ -</u>	<u>\$ 2,876,250</u>	<u>\$ 2,593,195</u>	<u>\$ 283,055</u>
LIABILITIES				
Due to Individuals	\$ -	\$ 2,874,814	\$ 2,591,759	\$ 283,055
Total Liabilities	<u>\$ -</u>	<u>\$ 2,874,814</u>	<u>\$ 2,591,759</u>	<u>\$ 283,055</u>

AGENCY COMBINED TOTALS

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
ASSETS				
Cash and Cash Equivalents	\$ 11,462,600	\$ 1,727,820,740	\$ 1,727,568,510	11,714,830
Accounts Receivable	487,031	214,334,673	214,163,483	658,221
Total Assets	<u>\$ 11,949,631</u>	<u>\$ 1,942,155,413</u>	<u>\$ 1,941,731,993</u>	<u>\$ 12,373,051</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	4,194,791	413,275,518	412,593,993	4,876,316
Due to Individuals	3,852,928	74,044,002	74,230,031	3,666,899
Other Current Liabilities	3,901,912	14,546,774	14,618,850	3,829,836
Total Liabilities	<u>\$ 11,949,631</u>	<u>\$ 501,866,294</u>	<u>\$ 501,442,874</u>	<u>\$ 12,373,051</u>



An aerial photograph showing two people on paddleboards in clear, turquoise water. The person on the left is on a red and orange board, and the person on the right is on a blue and orange board. Both are using black paddles. The water is very clear, showing the sandy bottom and some underwater vegetation. The overall scene is bright and sunny.

Statistical Section

This part of the Escambia County, Florida's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the 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 comprehensive annual financial reports for the relevant years.



Schedule 1
Escambia County, Florida

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017*</u>
Governmental activities				
Net investment in capital assets	\$ 564,809	\$ 535,721	\$ 482,496	\$ 463,840
Restricted	176,898	163,964	162,236	164,972
Unrestricted	(148,580)	(135,138)	(107,680)	(110,792)
Total governmental activities net position	<u>593,127</u>	<u>564,547</u>	<u>537,052</u>	<u>518,020</u>
Business-type activities				
Net investment in capital assets	48,423	51,369	50,808	49,735
Unrestricted	30,023	21,648	22,482	25,238
Total business-type activities net position	<u>78,446</u>	<u>73,017</u>	<u>73,290</u>	<u>74,973</u>
Primary government				
Net investment in capital assets	613,232	587,090	533,304	513,575
Restricted	176,898	163,964	162,236	164,972
Unrestricted	(118,557)	(113,490)	(85,198)	(85,554)
Total primary government net position	<u>\$ 671,573</u>	<u>\$ 637,564</u>	<u>\$ 610,342</u>	<u>\$ 592,993</u>

* As restated for change in Accounting Principle

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014*</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 437,792	\$ 436,375	\$ 442,851	\$ 452,717	\$ 458,089	\$ 458,331
155,972	128,529	64,981	102,728	86,651	85,670
(68,495)	(58,603)	(22,759)	15,359	30,839	10,083
<u>525,269</u>	<u>506,301</u>	<u>485,073</u>	<u>570,804</u>	<u>575,579</u>	<u>554,084</u>
47,463	51,827	50,952	52,502	49,930	49,870
26,377	17,218	13,816	15,992	14,852	14,200
<u>73,840</u>	<u>69,045</u>	<u>64,768</u>	<u>68,494</u>	<u>64,782</u>	<u>64,070</u>
485,255	488,202	493,803	505,219	508,019	508,201
155,972	128,529	64,981	102,728	86,651	85,670
(42,118)	(41,384)	(8,943)	31,351	45,691	24,283
<u>\$ 599,109</u>	<u>\$ 575,347</u>	<u>\$ 549,841</u>	<u>\$ 639,298</u>	<u>\$ 640,361</u>	<u>\$ 618,154</u>

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
Expenses	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:				
General government	\$ 75,113	\$ 74,074	\$ 69,239	\$ 71,637
Public Safety	163,100	170,752	154,065	148,553
Physical environment	4,391	6,048	5,831	2,855
Transportation	50,675	50,356	49,239	48,569
Economic environment	12,744	14,642	15,180	14,088
Human services	29,337	4,086	3,011	2,679
Culture and recreation	11,082	11,408	14,177	9,957
Court related	12,315	12,530	11,426	12,583
Interest	6,029	6,621	6,491	4,574
Total governmental activities expenses	<u>364,786</u>	<u>350,517</u>	<u>328,659</u>	<u>315,495</u>
Business-type activities:				
Solid waste	11,679	11,556	10,443	10,110
Emergency medical services	14,031	16,207	15,099	13,616
Inspection fund	2,778	2,619	2,594	2,500
Bay Center	5,686	7,562	7,153	7,006
Total business-type activities expenses	<u>34,174</u>	<u>37,944</u>	<u>35,289</u>	<u>33,232</u>
Total primary government expenses	<u>\$ 398,960</u>	<u>\$ 388,461</u>	<u>\$ 363,948</u>	<u>\$ 348,727</u>
Program Revenues				
Governmental activities:				
Charges for services				
General government	5,655	5,821	5,551	5,378
Public safety	21,785	21,952	21,538	22,684
Physical environment	17,273	17,006	16,897	15,806
Transportation	5,271	6,952	6,747	7,053
Economic environment	693	643	766	382
Culture/recreation	380	457	435	514
Court related	10,461	11,718	11,449	12,316
Operating grants and contributions	41,265	17,244	27,145	19,187
Capital grants and contributions	17,429	37,113	16,103	9,856
Total governmental activities program revenue	<u>120,212</u>	<u>118,906</u>	<u>106,631</u>	<u>93,176</u>
Business-type activities:				
Charges for services				
Solid waste	17,069	16,075	14,998	15,373
Emergency medical services	15,011	11,863	12,773	10,963
Inspection fund	3,851	2,977	2,890	2,622
Bay Center	3,245	5,489	5,101	4,564
Operating grants and contributions	114	-	-	-
Capital grants and contributions	592	305	125	155
Total business-type activities program revenue	<u>39,882</u>	<u>36,709</u>	<u>35,887</u>	<u>33,677</u>
Total primary government program revenues	<u>\$ 160,094</u>	<u>\$ 155,615</u>	<u>\$ 142,518</u>	<u>\$ 126,853</u>
Net (Expense)/Revenue				
Governmental activities	\$ (244,574)	\$ (231,611)	\$ (222,028)	\$ (222,319)
Business-type activities	5,707	(1,235)	598	445
Total primary government net expense	<u>\$ (238,867)</u>	<u>\$ (232,846)</u>	<u>\$ (221,430)</u>	<u>\$ (221,874)</u>

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 59,270	\$ 52,406	\$ 63,252	\$ 74,163	\$ 67,918	\$ 66,068
146,708	127,345	127,213	107,598	120,918	117,657
2,736	2,423	1,618	2,057	4,694	6,892
56,118	51,235	48,542	52,130	49,084	47,726
12,461	11,486	12,139	11,274	13,225	13,361
2,602	2,689	2,462	2,493	2,781	2,790
10,248	9,140	8,930	4,464	7,024	6,073
11,686	12,955	11,215	10,152	7,922	8,405
3,277	3,441	3,392	3,058	4,388	5,165
<u>305,106</u>	<u>273,120</u>	<u>278,763</u>	<u>267,389</u>	<u>277,954</u>	<u>274,137</u>
10,143	9,956	9,919	9,988	10,254	11,941
12,678	10,978	10,796	9,912	9,723	9,387
2,435	2,187	2,079	1,876	2,285	2,580
6,837	6,685	6,560	6,583	5,876	5,743
<u>32,093</u>	<u>29,806</u>	<u>29,354</u>	<u>28,359</u>	<u>28,138</u>	<u>29,651</u>
<u>\$ 337,199</u>	<u>\$ 302,926</u>	<u>\$ 308,117</u>	<u>\$ 295,748</u>	<u>\$ 306,092</u>	<u>\$ 303,788</u>
4,933	4,471	4,273	4,285	25,380	25,142
19,472	17,998	17,947	17,725	18,629	17,679
15,707	17,732	14,935	13,582	2,625	2,364
6,854	6,746	6,509	6,249	1,254	1,444
581	270	380	321	6	42
520	522	494	380	397	300
11,559	11,543	10,021	6,674	2,791	3,070
24,286	18,434	18,946	19,239	45,950	32,687
8,255	8,104	10,655	4,813	10,683	11,704
<u>92,167</u>	<u>85,820</u>	<u>84,160</u>	<u>73,268</u>	<u>107,716</u>	<u>94,432</u>
15,141	13,485	13,618	11,998	11,674	12,489
12,832	12,013	12,158	11,454	9,386	11,548
2,581	2,262	2,299	2,091	1,970	1,904
4,975	4,409	4,558	3,905	3,735	3,490
-	-	103	2	236	14
161	735	131	1,556	92	718
<u>35,690</u>	<u>32,904</u>	<u>32,867</u>	<u>31,006</u>	<u>27,093</u>	<u>30,163</u>
<u>\$ 127,857</u>	<u>\$ 118,724</u>	<u>\$ 117,027</u>	<u>\$ 104,274</u>	<u>\$ 134,809</u>	<u>\$ 124,595</u>
\$ (212,939)	\$ (187,300)	\$ (194,603)	\$ (194,121)	\$ (170,237)	\$ (179,705)
3,597	3,098	3,513	2,647	(1,046)	512
<u>\$ (209,342)</u>	<u>\$ (184,202)</u>	<u>\$ (191,090)</u>	<u>\$ (191,474)</u>	<u>\$ (171,283)</u>	<u>\$ (179,193)</u>

Schedule 2
Escambia County, Florida

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 133,240	\$ 124,916	\$ 116,325	\$ 110,051
Sales tax	74,176	75,533	72,004	66,762
Gasoline taxes	17,898	19,040	18,890	18,797
Tourist development tax	9,759	12,333	11,361	10,598
Other taxes and payments in lieu of taxes	4,636	4,734	4,849	4,789
Intergovernmental-unrestricted	8,819	9,414	8,889	8,522
Investment income	6,648	9,525	3,421	2,135
Gain (loss) on sale of capital assets				-
Miscellaneous	16,370	2,987	2,645	2,908
Gain (loss) on sale of capital assets				-
Transfers - internal activities	1,608	624	2,677	(744)
Special Item	-	-	-	-
Total general revenues and transfers	<u>273,154</u>	<u>259,106</u>	<u>241,061</u>	<u>223,818</u>
Business-type activities:				
Investment income	1,168	1,417	322	258
Gain (loss) on sale of capital assets	-	-	-	-
Miscellaneous	162	169	75	43
Capital contributions	-	-	-	-
Transfers - internal activities	(1,608)	(624)	(2,678)	744
Total business-type activities	<u>(278)</u>	<u>962</u>	<u>(2,281)</u>	<u>1,045</u>
Total primary government	<u>\$ 272,876</u>	<u>\$ 260,068</u>	<u>\$ 238,780</u>	<u>\$ 224,863</u>
Change in Net Position				
Governmental activities	\$ 28,580	\$ 27,495	\$ 19,033	\$ 1,499
Business-type activities	5,429	(273)	(1,683)	1,490
Total change in net position	<u>\$ 34,009</u>	<u>\$ 27,222</u>	<u>\$ 17,350</u>	<u>\$ 2,989</u>

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 109,691	\$ 108,848	\$ 101,076	\$ 93,789	\$ 99,683	\$ 105,428
64,634	62,074	59,450	56,515	54,113	53,164
18,178	17,507	16,107	12,621	13,069	13,315
9,956	9,160	8,396	7,801	7,156	6,462
4,759	5,961	6,028	7,865	-	-
8,216	7,987	7,408	7,024	8,333	8,189
2,805	2,659	1,348	390	3,617	1,509
-	-	-	-	5,246	104
4,677	6,528	8,131	4,249	1,619	1,698
-	(11,481)	-	-	-	-
(697)	(715)	(763)	(907)	(1,104)	(3,456)
9,689	-	-	-	-	-
<u>231,908</u>	<u>208,528</u>	<u>207,181</u>	<u>189,347</u>	<u>191,732</u>	<u>186,413</u>
416	386	177	53	615	228
-	-	-	-	-	146
83	79	400	104	38	209
-	-	-	-	-	-
697	715	763	907	1,104	3,456
<u>1,196</u>	<u>1,180</u>	<u>1,340</u>	<u>1,064</u>	<u>1,757</u>	<u>4,039</u>
<u>\$ 233,104</u>	<u>\$ 209,708</u>	<u>\$ 208,521</u>	<u>\$ 190,411</u>	<u>\$ 193,489</u>	<u>\$ 190,452</u>
\$ 18,969	\$ 21,228	\$ 12,578	\$ (4,774)	\$ 21,495	\$ 6,708
4,793	4,278	4,853	1,064	1,757	4,039
<u>\$ 23,762</u>	<u>\$ 25,506</u>	<u>\$ 17,431</u>	<u>\$ (3,710)</u>	<u>\$ 23,252</u>	<u>\$ 10,747</u>

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			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund:				
Nonspendable	\$ 888	\$ 727	\$ 753	\$ 694
Restricted				-
Committed				-
Assigned	20,268	18,484	15,268	16,297
Unassigned	58,390	29,037	34,190	30,149
Total general fund	<u>79,546</u>	<u>48,248</u>	<u>50,211</u>	<u>47,140</u>
All Other Governmental Funds:				
Nonspendable	\$ 542	\$ 334	\$ 501	563
Restricted	177,139	208,757	239,658	244,779
Committed	15,452	17,393	17,377	17,115
Assigned	-	-	-	-
Unassigned	(16,548)	(6,585)	(9,546)	(9,820)
Total all other governmental funds	<u>176,585</u>	<u>219,899</u>	<u>247,990</u>	<u>252,637</u>
Total all governmental funds	<u><u>\$ 256,131</u></u>	<u><u>\$ 268,147</u></u>	<u><u>\$ 298,201</u></u>	<u><u>\$ 299,777</u></u>

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 644	\$ 4,292	\$ 4,367	\$ 4,805	\$ 5,021	\$ 579
-	-	-	52	-	-
-	-	-	-	-	-
18,952	17,911	10,073	8,402	4,908	903
27,682	25,536	23,647	19,361	16,868	27,954
<u>47,278</u>	<u>47,739</u>	<u>38,087</u>	<u>32,620</u>	<u>26,798</u>	<u>29,437</u>
17,954	10,118	5,609	2,567	7,776	18,896
138,898	124,568	123,349	99,764	86,651	85,670
14,916	16,121	14,267	13,545	9,100	8,418
-	-	-	-	8,777	7,655
(8,204)	(6,240)	(3,836)	(3,980)	(6,088)	(18,135)
<u>163,564</u>	<u>144,567</u>	<u>139,389</u>	<u>111,896</u>	<u>106,216</u>	<u>102,504</u>
<u>\$ 210,842</u>	<u>\$ 192,306</u>	<u>\$ 177,476</u>	<u>\$ 144,516</u>	<u>\$ 133,014</u>	<u>\$ 131,941</u>

Schedule 4
Escambia County, Florida

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
REVENUES				
Taxes	\$ 206,601	\$ 202,217	\$ 190,782	\$ 180,220
Permits, fees and special assessments	20,017	19,392	19,127	19,048
Franchise fees	15,597	15,464	15,461	14,747
Intergovernmental revenue	98,485	94,857	83,736	67,034
Charges for services	20,731	24,949	23,908	25,441
Fines and forfeits	2,441	2,516	2,376	2,900
Investment income	6,362	9,083	3,337	2,059
Miscellaneous	19,386	6,054	5,794	5,615
Total revenues	<u>389,620</u>	<u>374,532</u>	<u>344,521</u>	<u>317,064</u>
EXPENDITURES				
General government	68,649	65,321	57,291	55,134
Public safety	131,028	141,880	136,213	132,449
Physical environment	3,527	4,338	8,486	3,385
Transportation	37,383	35,437	33,702	33,724
Economic environment	12,589	14,323	14,959	14,635
Human services	28,769	3,805	2,793	2,449
Culture and recreation	9,135	11,287	9,221	8,320
Court-related	10,069	10,841	11,180	11,286
Debt service:				
Principal	6,625	7,765	8,024	7,343
Interest	6,654	6,847	6,706	3,961
Bond issuance costs	-	310	-	552
Capital outlay	88,816	103,365	60,203	42,054
Total expenditures	<u>403,244</u>	<u>405,519</u>	<u>348,778</u>	<u>315,292</u>
Excess of revenues over (under) expenditures	<u>(13,624)</u>	<u>(30,987)</u>	<u>(4,257)</u>	<u>1,772</u>
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	41,545	-	-
Refunding notes issued	-	-	-	-
Bonds issued	-	-	-	78,060
Premium(Discount)Notes/Bonds	-	5,319	-	10,682
Notes issued	-	-	-	-
Payments made to bond escrow agents	-	-	-	-
Payments made to refunded bond holders	-	(46,554)	-	-
Insurance recoveries	-	-	-	-
Transfers in	30,247	26,862	36,849	24,865
Transfers out	(28,639)	(26,239)	(34,167)	(26,444)
Total other financing sources (uses)	<u>1,608</u>	<u>933</u>	<u>2,682</u>	<u>87,163</u>
Net change in fund balances	<u>\$ (12,016)</u>	<u>\$ (30,054)</u>	<u>\$ (1,575)</u>	<u>\$ 88,935</u>
Debt service as a percentage of noncapital expenditures	4.55%	5.01%	5.28%	4.27%

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 177,312	\$ 173,928	\$ 161,956	\$ 149,265	\$ 153,137	\$ 157,787
15,966	16,027	13,916	13,546	12,893	12,074
14,883	15,140	14,608	13,308	13,372	13,811
70,451	62,617	62,337	57,770	81,844	68,947
23,968	23,618	21,677	18,111	17,627	17,218
2,529	2,606	2,407	2,262	1,145	1,207
2,620	2,504	1,344	418	3,415	1,395
6,492	9,820	11,935	8,992	5,180	10,453
<u>314,221</u>	<u>306,260</u>	<u>290,180</u>	<u>263,672</u>	<u>288,613</u>	<u>282,892</u>
55,544	53,032	56,079	58,979	59,147	61,209
132,149	124,781	119,698	103,464	112,270	112,160
2,110	4,173	1,731	2,279	5,251	6,432
34,398	30,601	27,584	26,812	26,183	26,172
12,322	11,227	12,796	10,419	12,517	13,428
2,549	2,686	2,337	2,079	2,254	2,323
7,677	7,450	6,867	2,271	1,556	2,186
10,541	11,693	10,071	9,132	9,308	9,576
7,160	6,812	4,397	3,526	3,670	3,998
3,127	3,290	3,241	3,148	4,388	5,165
-	-	-	-	-	-
27,418	34,970	32,156	32,279	50,446	42,539
<u>294,995</u>	<u>290,715</u>	<u>276,957</u>	<u>254,388</u>	<u>286,991</u>	<u>285,188</u>
<u>19,226</u>	<u>15,545</u>	<u>13,223</u>	<u>9,284</u>	<u>1,622</u>	<u>(2,296)</u>
-	-	-	8,406	48,880	-
-	-	-	-	48,040	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,500	-	-	-
-	-	-	(8,362)	(96,700)	-
-	-	-	-	749	301
22,053	21,251	18,331	18,256	36,443	26,941
(22,743)	(21,966)	(19,094)	(16,083)	(38,057)	(34,843)
<u>(690)</u>	<u>(715)</u>	<u>19,737</u>	<u>2,217</u>	<u>(645)</u>	<u>(7,601)</u>
<u>\$ 18,536</u>	<u>\$ 14,830</u>	<u>\$ 32,960</u>	<u>\$ 11,501</u>	<u>\$ 976</u>	<u>\$ (9,897)</u>
3.95%	4.09%	3.21%	3.08%	3.54%	4.06%

Schedule 5
Escambia County, Florida

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	Net Assessed Value of Real Property (1)				Personal Property (2)	Total	Total Direct Tax Rate
	Residential Property	Commercial and Industrial Property	Other Property				
2011	8,839,770	2,656,914	322,662		1,790,615	13,609,961	7.6605
2012	8,950,022	2,721,547	367,921		1,708,852	13,748,342	7.6605
2013	8,838,568	2,620,683	377,736		1,802,882	13,639,869	7.6605
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

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



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			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
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	<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>
Overlapping:				
Escambia County School Board	5.9280	6.0430	6.3250	6.6310
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	0.0311	0.0327	0.0338	0.0353
Town of Century	<u>0.9204</u>	<u>0.9204</u>	<u>0.9204</u>	<u>0.9204</u>
Total overlapping rates	<u>13.1690</u>	<u>13.2856</u>	<u>13.5687</u>	<u>13.8762</u>

Source: Escambia County Property Appraiser
www.escpa.org

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
6.6165	6.6165	6.6165	6.9755	6.9755	6.9755
0.3590	0.3590	0.3590	-	-	-
0.6850	0.6850	0.6850	0.6850	0.6850	0.6850
<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>	<u>7.6605</u>
6.8760	7.1130	7.557	7.558	7.821	7.860
4.2895	4.2895	4.2895	4.2895	4.2895	4.5395
2.0000	2.0000	2.000	2.000	2.000	2.000
0.0366	0.0378	0.039	0.040	0.040	0.045
<u>0.9732</u>	<u>0.9006</u>	<u>0.9006</u>	<u>0.9048</u>	<u>0.9048</u>	<u>0.9048</u>
<u>14.1753</u>	<u>14.3409</u>	<u>14.7861</u>	<u>14.7921</u>	<u>15.0553</u>	<u>15.3493</u>

Schedule 7
Escambia County, Florida

PRINCIPAL PROPERTY TAX PAYERS

Current and Nine Years Ago
(Amounts Expressed in Thousands)

Taxpayer	Fiscal Year 2020			Fiscal Year 2011		
	Assessed Value	Rank	Percentage of Total County Assessed Value	Assessed Value	Rank	Percentage of Total County Assessed Value
Gulf Power Company	\$ 597,642	1	2.05%	\$ 476,236	1	3.50%
Navy Federal Credit Union	339,046	2	1.17%			
International Paper Corp	272,363	3	0.94%	360,743	2	2.65%
City of Pensacola	267,689	4	0.92%	28,330	10	0.21%
Ascend Performance Material*	159,736	5	0.55%			
West Florida Regional Medical	125,054	6	0.43%	89,149	4	0.66%
Walmart/Sams	80,119	7	0.28%	66,100	6	0.49%
Simon Debartolo Group	72,968	8	0.25%	34,832	8	0.26%
Bellsouth Telecommunication	66,696	9	0.23%	64,284	7	0.47%
Pensacola Grand/Parkside Grand	61,511	10	0.21%			
Solutia, Inc./Ascent Per.Mat.				123,431	3	0.91%
Pensacola POB/Baptist				66,335	5	0.49%
CoxCom Inc (formerly Cox Cable)				44,635	9	0.33%
Total	\$ 2,042,824		7.02%	\$ 1,354,075		9.95%
	(1) \$ 29,091,063			(1) \$ 13,609,961		

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
2011	101,512,715	93,343,444	91.95%	12,084,191 (1)	105,427,635	103.86%
2012	99,330,134	99,249,940	99.92%	432,641	99,682,581	100.35%
2013	100,092,915	94,930,127	94.84%	188,794	95,118,921	95.03%
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 (2)	108,848,380	102.67%
2016	110,249,860	106,512,637	96.61%	3,178,435 (3)	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%

Note: Property Tax data includes County wide and Municipal Services Taxing Units only.
Data does not include the Escambia County School Board.

(1) 2011 Collections received from prior year levies include \$10,606,316 for collections held in reserve pending the outcome of court litigation.

(2) 2015 Collections received from prior year levies include \$4,463,110 for collections held in reserve pending the outcome of court litigation.

(3) 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

Fiscal Year	Governmental Activities				Business Activities	
	Bonds	Unamortized Bond Issue Premiums (2)	Capital Leases	Notes	Bonds	Notes
2011	105,050,000	-	-	-	-	-
2012	56,680,000	-	-	48,040,000	-	-
2013	47,545,000	-	-	53,660,000	-	-
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	-	-

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)
105,050,000	950.88%	299,653	351	0.035%
104,720,000	913.59%	304,191	344	0.036%
101,205,000	856.63%	307,753	329	0.038%
117,308,000	1036.24%	309,034	380	0.031%
110,496,000	925.04%	311,003	355	0.035%
103,336,000	837.53%	311,711	332	0.038%
184,646,411	1442.65%	313,512	589	0.022%
176,257,121	1313.21%	315,534	559	0.024%
168,109,399	1190.83%	318,316	528	0.026%
160,703,145	1179.98%	307,090	523	0.028%

Schedule 10
Escambia County, Florida

Direct and Overlapping Governmental Activities Debt and Computation of Legal Debt Margin
As of September 30, 2020

Computation of Direct and Overlapping Debt (1)

Governmental Unit	Debt Outstanding	Percentage Applicable to This Governmental Unit
Direct Debt:		
Escambia County - Revenue Bonds	\$ 112,620,000	100.00%
Escambia County - Revenue Notes	34,010,000	100.00%
Escambia County - Unamortized Bond Issue Premiums (3)	<u>14,073,145</u>	100.00%
Total Direct Debt	<u><u>\$ 160,703,145</u></u>	

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, 2020.

(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

Fiscal Year	Sales Tax Bond/Note				Capital Improvement Bond/Note			
	Half-Cent Sales Tax Revenues	Debt Service Requirements		Coverage	Covenant to Budget (1)	Debt Service Requirements		Coverage
		Principal	Interest			Principal	Interest	
2011	19,531,628	1,985,000	3,761,815	3.40	2,770,775	510,000	936,108	1.92
2012	19,793,471	2,050,000	3,695,318	3.45	2,423,968	530,000	917,748	1.67
2013	20,617,921	2,120,000	3,625,618	3.59	1,447,388	740,000	582,971	1.09
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

(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
2011	19,531,628	8.0%
2012	19,793,471	1.3%
2013	20,617,921	4.2%
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%

(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, 2011 through 2020 (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.



Schedule 13
Escambia County, Florida

PRO FORMA DEBT SERVICE COVERAGE FROM SALES TAX REVENUES

Last Nine Fiscal Years

	Fiscal Year Ended September 30,			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Sales Tax Revenue	\$ 26,703,051	\$ 27,392,846	\$ 25,920,787	\$ 24,173,396
Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	9,571,501	9,571,501	9,572,824	9,572,824
Sales Tax Revenue coverage of Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	2.79	2.86 x	2.71 x	2.53 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 2024, based on the assumptions set forth below.

(1) 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 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.

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 23,418,049	\$ 22,513,589	\$ 21,735,479	\$ 20,617,921	\$ 19,793,471
9,572,824	9,572,824	9,572,824	9,572,824	9,572,824
2.45 x	2.35 x	2.27 x	2.15 x	2.07 x

Schedule 14
Escambia County, Florida

HISTORICAL NON-AD VALOREM REVENUE (1)

Last Seven Fiscal Years

	Fiscal Year Ended September 30,		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Charges for Other Services	\$ 20,731,300	\$ 24,949,395	\$ 23,908,299
Half-Cent Sales Tax	26,703,051	27,392,846	25,920,787
Electric Franchise Fee	11,998,983	11,813,944	11,877,215
Communication Services Tax	2,181,677	2,225,150	2,467,712
State Revenue Sharing	8,785,697	9,343,600	8,883,539
Reimbursement of Indirect Costs	3,581,655	2,342,595	3,259,281
Investment Income	6,361,536	9,082,990	3,336,558
Miscellaneous	19,385,667	6,054,107	5,794,200
Permits & Fees	418,900	362,347	381,468
Judgements & Fines	2,440,998	2,515,765	2,376,467
Excess Fees - Constitutional Officers	1,847,515	2,691,540	1,837,347
Other Non-enterprise, Non-Ad Valorem	151,942,832	150,841,604	138,153,148
	<hr/>	<hr/>	<hr/>
TOTALS	<u>\$ 256,379,811</u>	<u>\$ 249,615,883</u>	<u>\$ 228,196,021</u>

(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, 2014 through 2020 (audited).

Continued next page

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 25,441,094	\$ 23,968,246	\$ 23,617,512	\$ 21,677,255
24,173,396	23,418,049	22,513,589	21,735,479
11,353,718	11,540,341	11,830,914	11,273,510
2,461,336	2,659,111	2,737,529	2,661,569
8,477,607	8,168,290	7,949,431	7,357,972
3,355,784	2,866,294	2,727,676	2,143,749
2,058,847	2,619,591	2,503,613	1,343,694
5,607,165	6,492,126	9,819,968	11,934,939
327,086	331,995	259,021	235,927
2,900,280	2,528,843	2,605,545	2,406,901
1,954,195	1,146,715	1,663,774	1,889,212
118,902,982	118,790,108	109,182,868	109,721,231
<u>\$ 207,013,490</u>	<u>\$ 204,529,709</u>	<u>\$ 197,411,440</u>	<u>\$ 194,381,438</u>

Schedule 15
Escambia County, Florida

DEBT SERVICE REQUIREMENTS FROM NON-AD VALOREM REVENUES (1)

Last Seven Fiscal Years

	Fiscal Year Ended September 30,			
	<u>2020</u>	<u>2019</u>	<u>2018 (2)</u>	<u>2017 (2)</u>
Total Governmental Fund Revenues	389,619,852	374,531,667	344,520,897	317,064,265
Less Ad Valorem Revenues	<u>(133,240,041)</u>	<u>(124,915,784)</u>	<u>(116,324,876)</u>	<u>(110,050,775)</u>
Non-Ad Valorem Revenues	256,379,811	249,615,883	228,196,021	207,013,490
Essential Expenditures				
General Government	(68,648,653)	(65,320,610)	(57,290,782)	(55,134,177)
Public Safety	<u>(131,027,987)</u>	<u>(141,879,522)</u>	<u>(136,212,623)</u>	<u>(132,448,931)</u>
Total Essential Expenditures	(199,676,640)	(207,200,132)	(193,503,405)	(187,583,108)
Allocable Portion of Essential Expenditures	(131,392,328)	(138,093,647)	(128,168,443)	(122,474,331)
Revenues for Coverage	124,987,483	111,522,236	100,027,578	84,539,159
Total Maximum Annual Debt Service (2)	15,543,460	15,543,460	14,780,583	14,477,293
Coverage	8.04 x	7.17 x	6.77 x	5.84 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

<u>2016</u>	<u>2015</u>	<u>2014</u>
314,220,781	306,259,820	290,180,326
(109,691,072)	(108,848,380)	(95,798,888)
<u>204,529,709</u>	<u>197,411,440</u>	<u>194,381,438</u>
(55,543,552)	(53,031,820)	(56,078,759)
(132,149,155)	(124,781,265)	(119,698,436)
<u>(187,692,707)</u>	<u>(177,813,085)</u>	<u>(175,777,195)</u>
(122,171,215)	(114,616,201)	(117,746,866)
82,358,494	82,795,239	76,634,572
10,285,572	10,285,572	10,285,572
8.01 x	8.05 x	7.45 x

Schedule 16
Escambia County, Florida

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	Population (1)	Median Age (2)	Per Capita Personal Income (1)	Personal Income (thousands of dollars) (3)	School Enrollment (4)	Unemployment Rate (1)
2011	299,653	37.5	36,868	11,047,607	39,658	9.9%
2012	304,191	38.0	37,682	11,462,525	39,870	8.1%
2013	307,753	37.6	38,389	11,814,330	40,082	6.5%
2014	309,034	37.6	36,632	11,320,533	43,010	6.1%
2015	311,003	37.3	38,408	11,945,003	42,082	5.2%
2016	311,711	36.9	39,582	12,338,145	39,284	5.1%
2017	313,512	37.2	40,825	12,799,127	39,859	4.0%
2018	315,534	37.1	42,537	13,421,870	39,078	3.0%
2019	318,316	38.1	44,349	14,116,996	38,698	3.0%
2020	307,090	38.1	44,349	13,619,134	37,758	5.1%

Sources:

- (1) Florida Research and Economic Information Database (FRIEDA) <http://freida.labormarketinfo.com>
2020 Per Capita Personal Income was unavailable at time of issue, and is based on 2019 data
- (2) University of West Florida HAAS Center www.haas.uwf.edu
2020 Median Age was unavailable at time of issue, and is based on 2019 data
- (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

Schedule 17
Escambia County, Florida

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

<u>Employer</u>	2020 (1)			2011 (2)		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Local government	14,700	1	27.13%	15,790	1	35.36%
Navy Federal Credit Union	8,697	2	16.05%			
State government	6,700	5	12.37%	5,970	3	13.37%
Baptist Health Care	7,347	3	13.56%	3,163	5	7.08%
Federal government	6,900	4	12.74%	7,403	2	16.58%
Sacred Heart Health Systems	4,820	6	8.90%	5,000	4	11.20%
Gulf Power Company	1,774	7	3.27%	1,400	7	3.14%
Ascend Performance Materials	1,288	8	2.38%	1,400	8	3.14%
West Florida Healthcare	1,200	9	2.22%	1,300	9	2.91%
Innisfree Hotels	750	10	1.38%			
Lakeview Center				2,000	6	4.48%
University of West Florida				1,231	10	2.76%
Total Employees	54,176			44,657		

Source:

(1) Florida West Economic Development Alliance www.FloridaWestEDA.com and Florida Research and Economic Information Database Applications (Total Government) www.FREIDA.labormarketinfo.com

(2) Escambia County Comprehensive Annual Fiscal Report for the year ending 2011.

Schedule 18
Escambia County, Florida

ESCAMBIA COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>Number of Full Time Equivalent Employees as of September 30</u>			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>General government</u>				
Board of County Commissioners	213	193	200	215
Clerk of Circuit Court & Comptroller	46	42	42	41
Property Appraiser	71	71	70	70
Supervisor of Elections	15	15	15	15
Tax Collector	105	103	103	100
<u>Public safety</u>				
Board of County Commissioners	984	924	925	918
Sheriff	693	693	704	652
<u>Physical environment</u>				
Board of County Commissioners	67	70	63	67
<u>Transportation</u>				
Board of County Commissioners	310	326	324	225
<u>Economic environment</u>				
Board of County Commissioners	5	5	6	6
<u>Human services</u>				
Board of County Commissioners	44	30	30	29
<u>Culture and recreation</u>				
Board of County Commissioners	94	93	85	26
<u>Court related</u>				
Board of County Commissioners	15	15	14	14
Clerk of Circuit Court & Comptroller	109	112	108	119
Total	2,771	2,692	2,689	2,497

Source: Escambia County Government

Continued next page

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
177	197	192	211	198	197
41	53	53	55	54	53
70	70	75	70	70	69
13	13	13	15	15	14
100	100	103	103	89	89
862	841	810	373	379	379
652	670	645	1,079	1,102	1,094
65	66	105	103	98	104
229	197	192	196	194	190
6	5	4	-	-	-
43	43	30	29	27	28
26	24	25	26	25	24
13	7	6	4	4	3
<u>118</u>	<u>117</u>	<u>116</u>	<u>117</u>	<u>125</u>	<u>130</u>
<u>2,415</u>	<u>2,403</u>	<u>2,369</u>	<u>2,381</u>	<u>2,380</u>	<u>2,374</u>

Schedule 19
Escambia County, Florida

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government				
County residents per employee (1)	111	117	117	126
Public Safety				
Building permits -total value	\$ 559,743,918	unavailable	unavailable	\$ 228,500,135
Building permits - single & multi-family units	1,702	1,138	1,371	928
Building permits - single family units	unavailable	unavailable	unavailable	836
Building permits - multi-family units	unavailable	unavailable	unavailable	92
Total fire responses	15,580	21,137	18,440	16,683
Total permits issued	29,526	24,831	26,110	20,881
Total inspections performed	52,361	46,043	51,120	38,848
Code enforcement complaints	5,925	6,479	6,753	6,471
Emergency calls (ambulance)	67,964	67,866	58,653	51,464
Non-emergency calls (ambulance)	2,292	3,369	4,400	2,760
Total ambulance transports	39,481	42,727	40,288	36,595
911 calls - City	79,586	70,347	45,962	49,636
Arrests - City	4,266	3,959	3,697	3,301
Traffic violations - City	5,215	8,391	7,315	8,009
911 calls - County	62,465	48,410	50,468	50,661
Arrests - County	9,149	12,015	20,107	15,953
Traffic violations - County	6,913	14,435	23,255	32,381
Physical environment				
Solid waste managed at Perdido Landfill (tons)	452,789	428,933	396,444	411,452
Waste disposed of in the class I landfill (tons)	391,404	361,620	339,170	362,882
Tons of yard trash recycled	11,656	10,198	9,170	7,609
Tons of various recycled materials	49,150	56,496	47,520	40,053
Hazardous material disposed of (tons)	52	44	42	43
Transportation				
Passenger trips - fixed route services	848,756	1,398,149	1,445,102	1,578,305
Passenger trips - paratransit/demand services	96,822	105,879	101,579	92,820
Bob Sikes toll receipts	2,173,387	3,277,699	3,403,058	3,540,583
Culture and recreation				
Bay Center operating revenues	3,304,233	5,514,304	5,148,240	4,573,010
Parks & recreation park uses	86	118	127	78
Equestrian Center events	28	37	53	66
Lake Stone rentals	693	531	447	473
Naval Air Museum visitors	169,734	720,951	738,043	772,997
Students enrolled - University of West Florida	13,044	12,850	13,033	12,979
Students enrolled - Pensacola State College	11,921	7,054	8,824	8,651

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
129	129	130	129	128	126
\$ 202,881,216	\$ 160,326,832	\$ 130,236,352	\$ 113,949,035	\$ 91,212,174	\$ 62,593,839
923	771	915	787	623	
816	761	669	777	621	609
107	10	246	10	2	2
14,317	15,320	14,769	15,946	15,392	15,736
20,200	18,786	19,416	17,440	15,176	15,741
34,461	33,628	34,490	31,798	27,205	25,288
6,431	7,579	6,165	8,292	6,400	6,354
46,881	41,537	41,599	37,872	38,668	36,516
2,435	534	950	2,103	531	797
36,442	35,225	33,715	33,136	31,542	37,313
51,159	56,602	61,540	57,416	59,583	55,093
3,039	3,176	3,225	3,773	3,316	3,405
6,804	6,859	7,367	8,179	5,894	5,879
50,536	42,402	46,199	46,246	48,467	45,071
14,137	11,306	15,348	16,944	17,850	16,986
22,559	12,014	10,254	9,114	14,314	7,833
334,027	257,778	280,128	258,856	266,114	270,935
318,320	234,031	267,821	244,018	243,737	240,934
8,033	20,262	9,377	5,015	6,315	14,977
4,924	3,380	2,247	6,726	9,316	20,531
76	34	43	70	72	58
1,443,463	1,490,282	1,516,853	1,561,371	1,359,002	1,145,539
87,558	87,355	56,651	43,774	49,639	49,138
3,452,765	3,537,142	3,327,729	3,310,752	3,316,180	3,249,907
4,989,232	4,434,520	4,563,725	3,937,617	3,750,220	3,514,818
73	69	96	89	104	99
56	56	51	47	42	37
426	391	432	439	450	588
842,639	872,082	799,380	765,063	804,344	801,397
12,798	12,602	12,588	12,823	11,982	11,599
8,229	9,022	9,568	9,328	9,509	9,335

Schedule 20
Escambia County, Florida

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General government				
Facilities - number	228	224	223	219
Facilities - square footage	2,422,575	2,416,378	2,410,929	2,344,323
Public Safety				
Road prison capacity	236	236	256	256
Work release facility capacity	n/a	438	438	412
Fire stations	21	21	21	22
Rescue vehicles (fire trucks, etc)	51	52	52	52
Ambulances	32	32	29	33
Mass transit bus/trolley	84	82	83	71
Sheriffs vehicles (marked/unmarked)	435	420	420	425
Sheriff substations	7	7	4	4
Physical environment				
Landfills in operation (accepting waste)	1	1	1	1
Beaches (miles)				
Pensacola (1)*	17	17	17	17
Perdido Key (2)*	13	13	13	13
Transportation				
Centerline miles of county roads				
Paved mileage	1,505	1,499	1,496	1,493
Unpaved mileage	66	67	69	70
Traffic signals	462	455	435	414
Bridges	148	148	148	150
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	82	82	82
Undeveloped parks	11	11	11	11
Beach access/boat ramps	21	21	21	21
Libraries (locations)	7	7	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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
219	213	226	224	214	224
2,357,518	2,515,675	2,489,964	2,497,854	2,329,716	2,437,151
252	236	236	236	236	236
380	380	380	280	280	280
22	22	23	23	22	22
53	53	53	57	67	81
30	29	25	30	30	26
70	83	66	54	44	46
400	400	400	400	365	375
6	6	6	6	6	6
1	1	1	1	2	2
17	17	17	17	17	17
13	13	13	13	13	13
1,486	1,479	1,474	1,467.60	1,467.60	1,463.86
75.15	80.09	84.07	89.39	89.39	91.83
361	356	338	318	324	340
150	165	139	139	132	128
16	16	16	16	16	15
2	2	2	2	2	2
16	16	16	16	16	15
1	1	1	1	1	1
82	82	82	82	82	82
11	11	11	11	11	11
21	21	21	20	20	20
7	6	6	6	6	6



An aerial photograph of a Blue Angels F-16 fighter jet in flight. The jet is blue with yellow accents and features the "Blue Angels" logo and "U.S. NAVY" text. It is flying over a green body of water, with a sandy beach and a long pier visible in the background. The jet's wings are spread, and it is banking slightly to the right. The background shows a crowded beach with many people and a long pier extending into the water. The sky is clear and blue.

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

Additional elements of the report are prepared in accordance with the Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of the Office of Management and Budget (OMB) and the Single Audit Act.; and the rules of the Auditor General of the State of Florida.

For fiscal years beginning on or after December 26, 2014, reports will be prepared in accordance with the requirements of the OMB Subpart F of 2 C.F.R. Part 200 (Uniform Guidance) which supersede the requirements of *Circular A-133*.

**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, 2020, 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, 2021. 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.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free 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, 2021

**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, 2020:

- (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 and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County has complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

Warren Averett, LLC
Pensacola, Florida
February 12, 2021

**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, 2020, and have issued our report thereon dated February 12, 2021, 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 223 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, 2021

Escambia County, Florida

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF
FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL
For the Fiscal Year Ended September 30, 2020**

Source	Amount Received in the 2019-2020 Fiscal Year	Amount Expended in the 2019-2020 Fiscal Year
Office of Gulf Coast Restoration:		
RESTORE MYIP AMENDMENTS AWARD 1 RDCGR080042-01-00	\$ 34,337	\$ 33,932
RESTORE MYIP CARPENTER CREEK/TEXAR PLAN 1 RDCGR080046-01-00	\$ 249,275	\$ 259,156
RESTORE MYIP UNIVERSAL ACCESS PLAN 1 RDCGR080048-01-00	\$ 61,533	\$ 72,493
RESTORE MYIP ELEVEN MILE PONDS PLAN 1 RDCGR080049-01-00	\$ 161,148	\$ 170,182
RESTORE MYIP HOLLIS T WILLIAMS PARK 1 RDCGR080054-01-00	\$ 88,854	\$ 91,987
RESTORE MYIP SOUTH DOGTRACK DRAINAGE 1 RDCGR080055-01-00	\$ 72,015	\$ 81,994
Environmental Protection Agency:		
DEEPWATER HORIZON-PENSACOLA BAY LIVING SHORELINE G0448	\$ 104,292	\$ 104,292
DEEPWATER HORIZON-BEACH HAVEN PHASE II RES04	\$ -	\$ 9,474

Note: These funds related to the Deepwater Horizon Oil Spill are considered Federal and State awards and are reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance under CFDA #21.015, CFDA #87.051, and CFDA #37.081.

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, 2020, and have issued our report thereon dated February 10, 2020.

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, 2021, 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.

Special District Component Units

Section 10.554(1)(i)5.c, *Rules of the Auditor General*, requires that we determine whether a special district that is a component unit of the County provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the County in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

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 have any such to include.

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, 2021

**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

We have audited the compliance of Escambia County, Florida (hereinafter referred to as "County"), with the types of compliance requirements described in the U. S. Office of Management and Budget (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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program and State Project

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, 2020.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance 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, 2020, 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, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted 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.

Purpose of this Report

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, 2021

**ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<u>FEDERAL AWARDS</u>					
<u>GULF COAST ECOSYSTEM RESTORATION COUNCIL</u>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	G0448	\$ 104,292	\$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES04	9,474	-
				<u>113,766</u>	<u>-</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
EMERGENCY WATERSHED PROTECTION	DIRECT	10.923	NR184209XXXXC038	2	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	CST17	31,211	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	495,404	-
				<u>526,615</u>	<u>-</u>
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	BIG BEND COMMUNITY BASED CARE, INC.	93.958	A0150	44,606	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
FLOOD MITIGATION ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.029	18FM-S3-01-27-01-086	6,267	-
FLOOD MITIGATION ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.029	18FM-S7-01-27-01-081	199,392	-
				<u>205,659</u>	<u>-</u>
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	15-SP-8Z-01-27-02-514	309,295	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	17HM-H4-01-27-01-314	2,245	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	18HM-H4-01-27-01-394	356,157	-
				<u>358,402</u>	<u>-</u>
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0021	81,593	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0166	22,554	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0137	9,648	-
				<u>113,795</u>	<u>-</u>
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	19-DS-X1-01-27-01-128	49,668	-

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 – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<u>FEDERAL AWARDS - CONTINUED</u>					
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-14-UC-12-0012	14,396	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-15-UC-12-0012	20,711	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-16-UC-12-0012	193,694	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-17-UC-12-0012	376,371	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-18-UC-12-0012	46,507	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	446,802	-
				<u>1,098,481</u>	<u>-</u>
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-15-UC-12-0012	23,873	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-16-UC-12-0012	15,000	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-17-UC-12-0012	2,461	-
				<u>41,334</u>	<u>-</u>
HOME INVESTMENT PARTNERSHIPS	DIRECT	14.239	M-14-DC-12-0225	9,429	3,763
HOME INVESTMENT PARTNERSHIPS	DIRECT	14.239	M-15-DC-12-0225	84,813	74,647
HOME INVESTMENT PARTNERSHIPS	DIRECT	14.239	M-16-DC-12-0225	32,713	31,573
HOME INVESTMENT PARTNERSHIPS	DIRECT	14.239	M-17-DC-12-0225	31,260	31,260
HOME INVESTMENT PARTNERSHIPS	DIRECT	14.239	M-19-DC-12-0225	105,450	49,254
				<u>263,665</u>	<u>190,497</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>					
PAYMENTS IN LIEU OF TAXES	DIRECT	15.226	N/A	5,776	-
SPORT FISH RESTORATION	FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION	15.605	FWC-19041	59,500	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
COVID-19 EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	DIRECT	16.034	2020-VD-BX-1256	306,357	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2017-DJ-BX-0830	51,432	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2018-DJ-BX-0746	44,591	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-1-Y5-014	47,213	-
				<u>143,236</u>	<u>-</u>

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 – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<u>FEDERAL AWARDS - CONTINUED</u>					
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0W17	79,584	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0M06	201,837	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0K38	20,644	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0O72	197,808	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0O73	265,694	-
				765,567	-
FEDERAL TRANSIT CLUSTER					
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X759-00	1,419	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X804-00	24,195	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X825-00	1,654	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL2020-052-00	2,839,839	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-95-X172	300,000	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	1,349,036	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-34-0030-00	4,806	-
FEDERAL TRANSIT CLUSTER SUBTOTAL				4,520,949	-
FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G1D39	176,697	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	1001-2017-7	200,089	-
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080042-01-00	33,932	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080046-01-00	249,786	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080048-01-00	61,673	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080049 -01-00	161,248	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080054-01-00	89,004	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	1 RDCGR080055-01-00	72,116	-
				667,759	-

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 – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<u>FEDERAL AWARDS - CONTINUED</u>					
<u>U.S. DEPARTMENT OF THE TREASURY - CONTINUED</u>					
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	21.019	Y2269	25,530,975	462,840
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA HOUSING FINANCE CORPORATION	21.019	050-2020	29,341	-
				<u>25,560,316</u>	<u>462,840</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
COVID-19 2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	MOA 2020-001-ESC	50,709	-
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	FLORIDA DEPARTMENT OF STATE	90.401	MOA 2018-2019-0003-ESC	5,553	-
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	FLORIDA DEPARTMENT OF STATE	90.401	MOA 2019-2020-0001	55,366	-
				<u>60,919</u>	<u>-</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT	DIRECT	66.130	00D81118	129,834	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	00D43616	18,466	-
TOTAL FEDERAL AWARDS				<u>\$ 35,791,462</u>	<u>\$ 653,337</u>
<u>STATE AWARDS</u>					
<u>EXECUTIVE OFFICE OF THE GOVERNOR</u>					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0015	\$ 80,203	\$ -
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0114	21,556	-
				<u>101,759</u>	<u>-</u>
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0042	11,707	-
<u>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</u>					
MOSQUITO CONTROL	DIRECT	42.003	026435	29,236	-
<u>FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</u>					
ECONOMIC DEVELOPMENT PARTNERSHIPS	DIRECT	40.040	S0114	152,681	-
<u>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>					
STATEWIDE SURFACE WATER RESTORATION AND WASTEWATER PROJECTS	DIRECT	37.039	S0878	22,140	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	37,455	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH006	2,950	-
				<u>40,405</u>	<u>-</u>
<u>FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</u>					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-9D001	139,506	-
<u>FLORIDA DEPARTMENT OF HEALTH</u>					
COUNTY GRANT AWARDS	DIRECT	64.005	C8017	33,562	-
COUNTY GRANT AWARDS	DIRECT	64.005	C7017	39,831	-
				<u>73,393</u>	<u>-</u>

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 – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipient
<u>STATE AWARDS - CONTINUED</u>					
<u>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES</u>					
E911 STATE GRANT PROGRAM	DIRECT	72.003	S12-19-02-04	606,466	-
<u>FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE</u>					
STATE AID TO LIBRARIES	DIRECT	45.030	20-ST-91	129,721	-
<u>FLORIDA DEPARTMENT OF TRANSPORTATION</u>					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G1A24	518,292	-
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G1N40	172,879	-
				691,171	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G1F73	991,517	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G1F75	447,081	-
ECONOMIC DEVELOPMENT TRANSPORTATION FUND	DIRECT	55.032	G0U96	13,673	-
<u>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</u>					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	18337	3,750	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	19105	3,300	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	19142	3,300	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	B688F7	49,000	-
				59,350	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15104	97	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15153	181,579	-
				181,676	-
<u>FLORIDA HOUSING FINANCE CORPORATION</u>					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2018 SHIP	1,021,650	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2019 SHIP	383,447	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2020 SHIP	112,117	23,000
				1,517,214	23,000
TOTAL STATE AWARDS				\$ 5,208,696	\$ 23,000
TOTAL FEDERAL AND STATE AWARDS				\$ 41,000,158	\$ 676,337

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, 2020**

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, 2020. 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 CFDA 97.036 expenditures for contract 15-SP-8Z-01-27-02-514 of \$164,559 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, 2020**

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 PROGRAM

Federal Program

CFDA No. 20.507/20.526 Federal Transit Cluster
CFDA No. 21.019 Coronavirus Relief Fund

Dollar threshold used to distinguish
between type A and type B programs: \$ 1,073,744
Auditee qualified as low-risk auditee? ☒ yes _____ no

**ESCAMBIA COUNTY FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

A. SUMMARY OF AUDITOR RESULTS – (CONTINUED)

State Projects

CSFA No. 40.901 State Housing Initiatives Partnership Program
CSFA No. 55.010 Public Transit Block Grant Program
CSFA No. 72.003 E911 State Grant Program

Dollar threshold used to distinguish
between type A and type B programs: \$ 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 FINANCIAL ASSISTANCE

There were no findings, which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.

