



Escambia County, Florida

# **Comprehensive Annual Financial Report**

Fiscal Year Ended  
September 30, 2021



# ESCAMBIA COUNTY, FLORIDA



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended  
September 30, 2021**

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





A dolphin is captured mid-leap, emerging from the ocean's surface. The dolphin's body is sleek and dark, with a lighter patch near its eye. It is surrounded by white, frothy water spray. In the background, a sandy beach is visible with several buildings and trees under a blue sky with scattered clouds.

# **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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# **ESCAMBIA COUNTY, FLORIDA COUNTY OFFICIALS**

## **BOARD OF COUNTY COMMISSIONERS**

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

## **ELECTED COUNTY OFFICERS**

Pam Childers ..... Clerk of the Circuit Court and Comptroller  
Chris Jones..... Property Appraiser  
Chip Simmons ..... Sheriff  
David Stafford ..... Supervisor of Elections  
Scott Lunsford ..... Tax Collector

## **OTHER OFFICIALS**

Janice P. Gilley (Oct-June)..... County Administrator  
Wes Moreno (June-Sept)..... Interim County Administrator  
Alison Rogers ..... County Attorney





**ESCAMBIA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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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 11, 2022

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

Florida Statutes require that all general-purpose local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby submit the Comprehensive Annual Financial Report of the County of Escambia (County), Florida for the fiscal year ended September 30, 2021, fulfilling this requirement.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive framework of internal 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, 2021, 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, 2021. 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 316,719. There are two municipalities within the County, the City of Pensacola, the County seat, and the Town of Century which is located 38 miles from the County seat.

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

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

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

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

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

## **Factors Affecting Financial Condition**

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

### **Local Economy**

Escambia County is located in Florida's Panhandle, along the emerald shores of the Gulf Coast, wherein approximately 713 establishments in the accommodations and food services industry employs an average of 16,055 workers, representing 11.64% of the area workforce. The largest major industry sector is health care and social assistance with 16.77% 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 23,134 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 two commerce parks. 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. Navy Federal Credit

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

Escambia County's unemployment rate has decreased from 5.1% in the previous year to 4.2% in the current fiscal year.

### **Long-term Financial Planning and Major Initiatives**

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

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

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

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

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

Future process improvements include implementation of efficient software for employee timekeeping for all county personnel. The objectives are to reduce costs and increase reporting capabilities.

The County's commitment to customer service and quality is promoted by the continuation of equipping county vehicles with real-time tracking systems. Communication efforts continue to emphasize the fraud-waste-abuse hotline which will provide continuous accountability with the community and employees. These initiatives will provide ways for employees and citizens to become more involved in their government; transparency initiatives are part of the plan to improve service levels to exceed expectations in the future.

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

The County has a long term goal of promoting activities and programs that improve the quality of life and to build a sustainable, livable community. This includes reviewing the land development code (LDC) with the intent of eliminating inconsistencies and streamlining multiple processes; and, subsidizing the Pensacola Bay Center which is located in downtown Pensacola, adjacent to the I-110 interchange. The Bay Center has approximately 10,000 seats for concerts and other entertainment including the Pensacola Ice Flyers hockey team and the 2021-2025 Sunbelt Basketball Conference. On April 1, 2021, the Commissioners approved Ordinance 2020-33 which levied an additional professional sports franchise facility tax (5th cent) on transient rental transactions.

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

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

Escambia County continues to work with the Federal government and the State of Florida for project and grant funds associated with the Restore Act, Natural Resource Damage Assessment (NRDA), and the National Fish and Wildlife Federation (NFWF). There is a total of \$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 expects to invest more than \$552 million in infrastructure with the third and fourth cent allocations of the One Cent Local Option Sales Tax (LOST). On November 14, 2014, the citizens of Escambia voted to extend the one-cent local option sales tax for infrastructure for an additional 10 years beginning January 1, 2018; extending the tax to December 2028. The proceeds from this tax will make large investments in infrastructure, road construction, dirt road paving, drainage improvements and vehicle replacement for EMS, Fire, and the Sheriff's office.

The fiscal year 2022 adopted budget decreased by \$19.7 million over the prior year to \$586 million. While the total direct millage rate for property tax remained unchanged at 7.661 mills, property values increased an average of 5.0% 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. The liability has been recorded in accordance with GASB requirements. The County obligation to fund employee pension benefits offered through FRS is based on payments to the Division of Retirement calculated using prescribed contribution rates that include normal cost and the unfunded actuarial liability (UAL).

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

## **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, 2020. This was the 25<sup>th</sup> 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, 2020. This is the 25<sup>th</sup> 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 would not have been possible without the skill, effort, and dedication of the entire financial staff of the Clerk of the Circuit Court and Comptroller. I would like to express my appreciation to the Financial Reporting and Audit Department: Sharon Harrell, Finance Director; Tammy Plant, Manager; 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.

Respectfully submitted,

*Pam Childers*

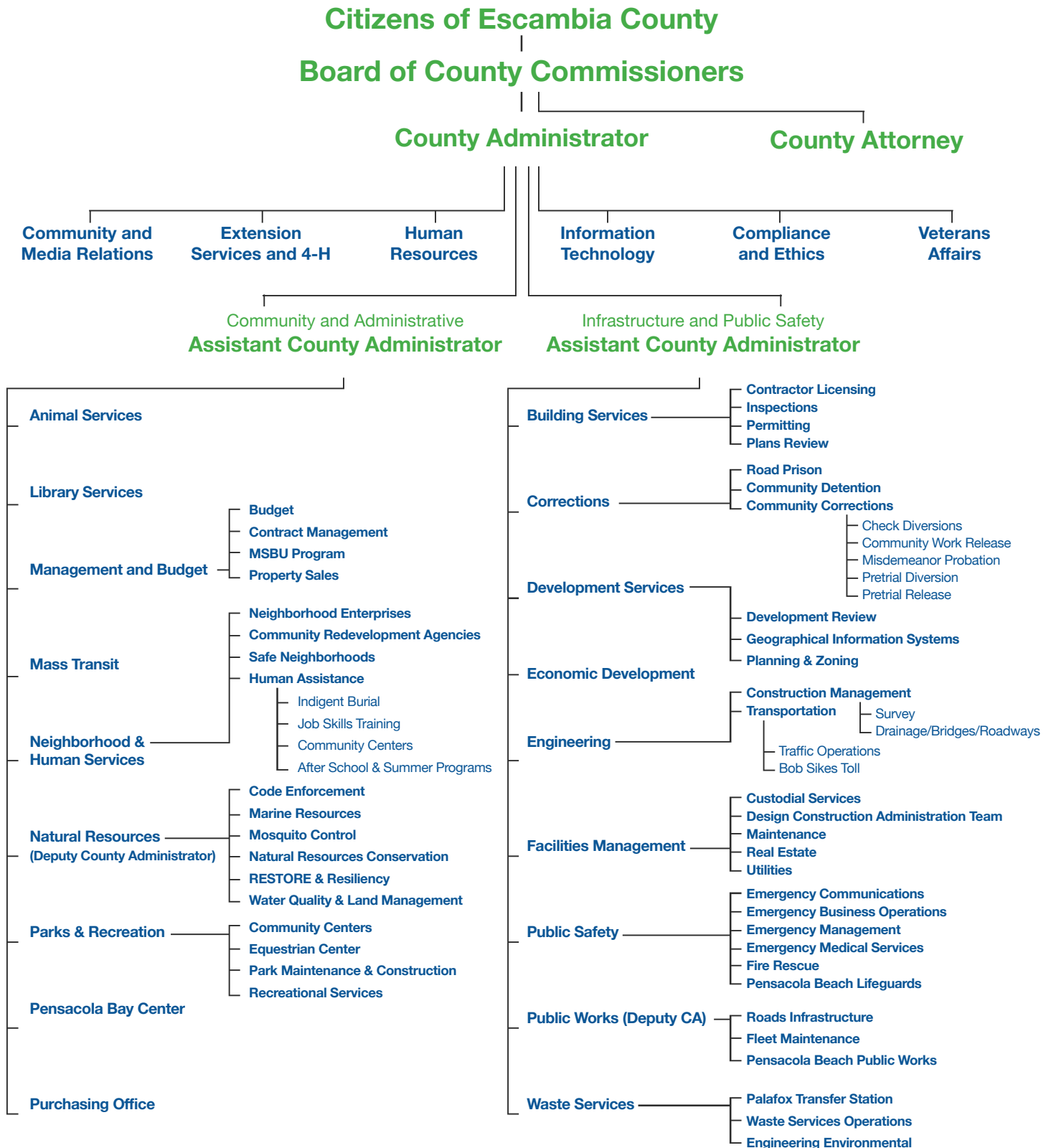
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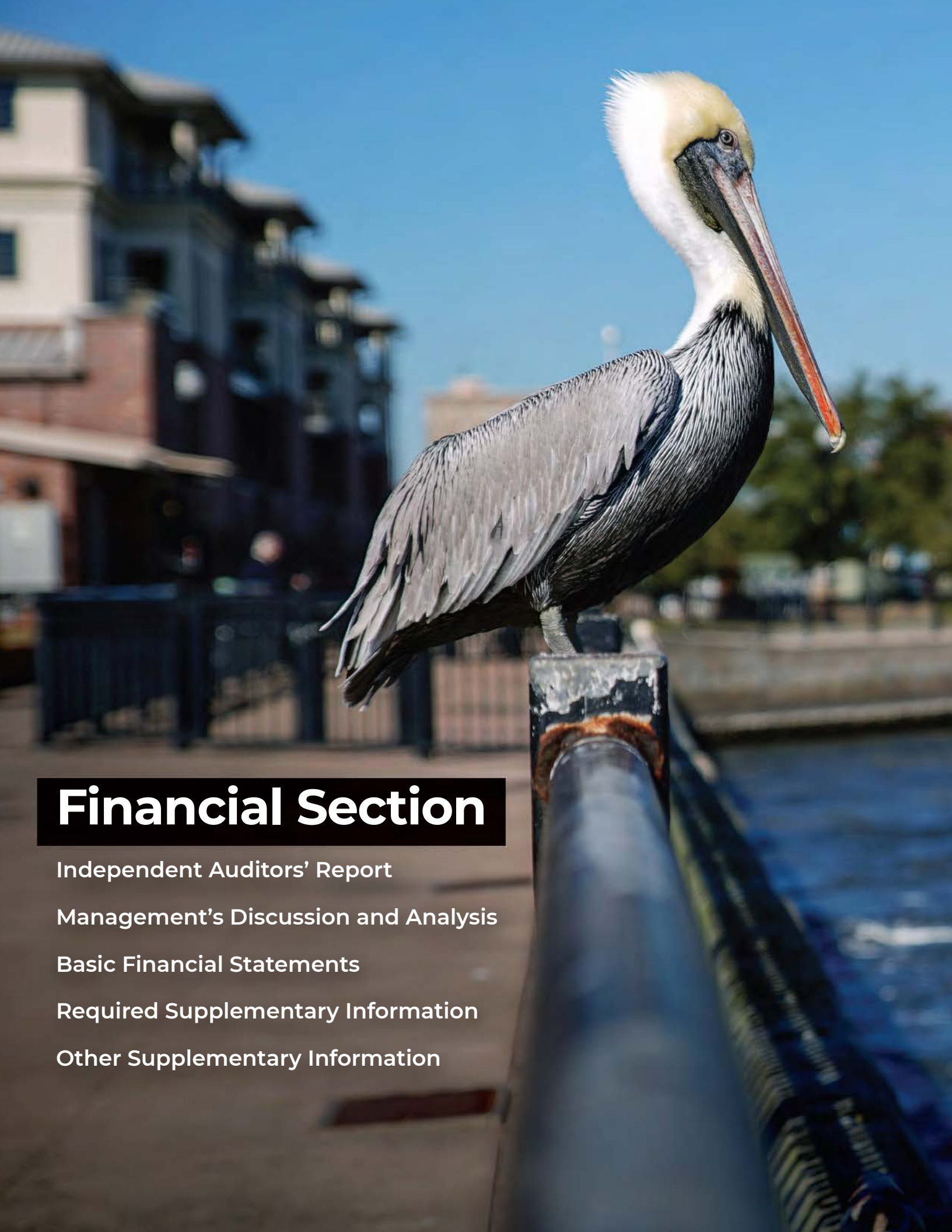
***Pam Childers***

Honorable Pam Childers  
Clerk of the Circuit Court & Comptroller



# Escambia County Board of County Commissioners Organizational Chart



A brown pelican with a white head and neck is perched on a dark metal railing. The bird is facing right, looking down. The background shows a waterfront scene with buildings and a body of water under a clear blue sky.

# 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, 2021, 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, 2021, which statements reflect total assets and deferred outflows of \$10,271,955 and total revenues of \$5,670,671.

### ***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, 2021, 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.

### ***Change in Accounting Principle***

As discussed in Note 13 to the financial statements, in 2021 the County adopted new accounting guidance, GASBS. No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

### ***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 11, 2022 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 11, 2022

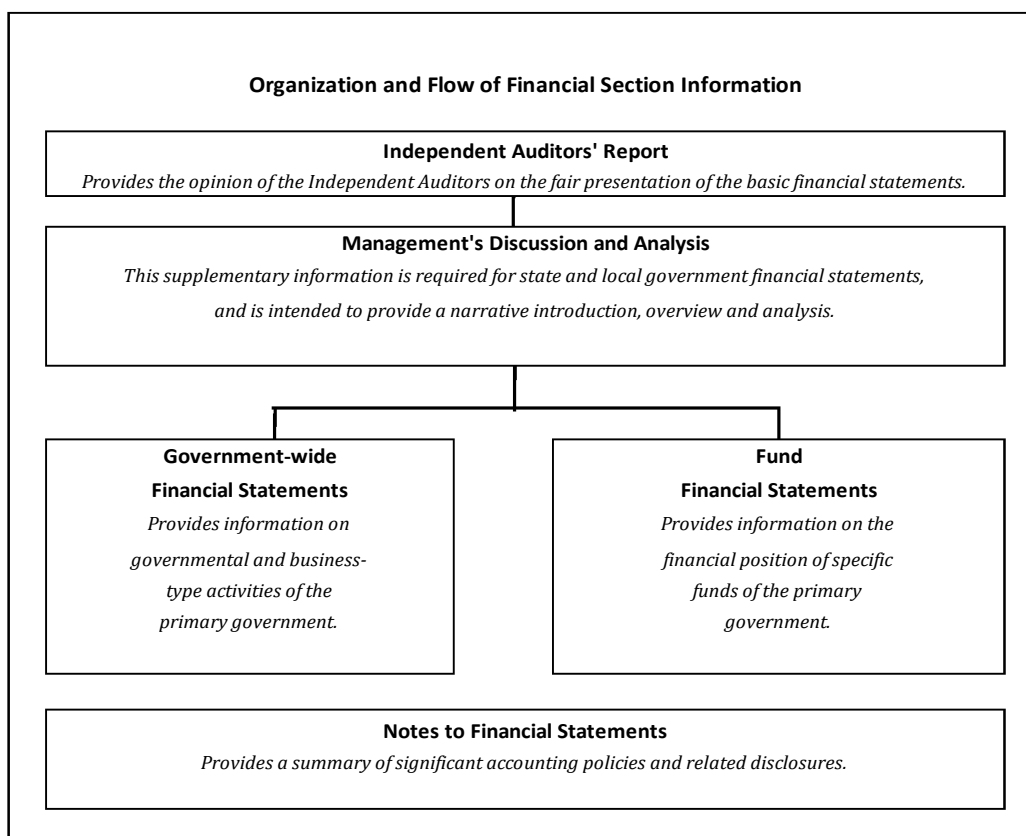
This Management's Discussion and Analysis ("MD&A") presents the readers of the financial statements a narrative overview of the financial activities of Escambia County, Florida (the "County") for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here 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 \$707,663,875 (net position). Of this amount, (\$126,824,348) represents unrestricted deficit net position.
- The County's total net position increased by \$36,004,654, governmental activities increased by \$19,121,756, and business-type activities increased by \$16,882,898.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$242,574,035, a decrease of \$13,556,766 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 \$40,526,332 or 18.8% of total general fund expenditures and transfers out.
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was \$81,212,865, or approximately 37.7% of total general fund expenditures and transfers out.
- Governmental funds revenues increased \$39,548,664 or 10.2% from the prior fiscal year primarily due to increases in Ad Valorem Tax revenue, Tourist Development Tax revenue, and Local Option Sales Tax revenue. Intergovernmental revenue increases were attributed to CARES funding. Revenue from interest declined during the fiscal year.
- At the end of the current fiscal year, the net pension liability decreased \$178,398,443 for governmental funds and \$16,374,456 for business-type activities for an ending net pension liability of \$82,941,895, an approximate decrease of 70.13% from the prior fiscal year end. These liabilities are actuarially determined and provided by the State of Florida Retirement System (FRS). The change in the actuarial liability primarily relates to the market performance of investments for outpacing projected investment growth. The County's actual contributions to FRS are located in the required supplementary information.

## **Overview of the Financial Statements**

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



## Government-wide financial statements

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

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

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

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

activities. The business-type activities of the County include solid waste disposal/landfill operations, emergency medical/ambulance services, building inspections, and the Pensacola Bay Center (Bay Center).

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

## **Fund financial statements**

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

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

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

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

The County adopts an annual appropriated budget for its general, special revenue, debt service, and capital projects funds. Budgetary comparison statements have been provided for the General Fund and major special revenue funds to demonstrate budgetary compliance. Due to the nature of the Disaster Recovery Fund, the original budget is generally adopted with an appropriation of zero.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste and Emergency Medical Service (EMS) funds, which are considered to be major funds of the County. Non-major funds include the Inspection and Bay Center funds, which are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for each of these non-major enterprise funds are provided in the form of combining statements in the other supplementary information section of this report. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds are also provided in the form of combining statements in the other supplementary information section of this report.

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

## **Notes to the financial statements**

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

## **Other information**

In addition to the basic financial statements and accompanying notes, *required supplementary information* is presented concerning the County's changes in total OPEB liability and related ratios for providing other post employment benefits (OPEB) to its employees; and for the County's proportionate share of the net pension liability and contributions for employee participation in the Florida Retirement System pension plan and health insurance subsidy program.

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

## **Government-wide Financial Analysis**

Net position over time may serve as a useful indicator of a government's financial position. For the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$707,663,875 at the close of the most recent fiscal year.

At the end of fiscal year 2021, 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

**ESCAMBIA COUNTY, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
September 30, 2021

assets themselves cannot be used to liquidate these liabilities. The remaining balance (\$126,824,348) 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**  
**Net Position**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 337,505,253	\$ 326,703,750	\$ 85,431,499	\$ 70,613,720	\$ 422,936,752	\$ 397,317,470
Capital Assets (Net)	732,602,244	722,577,226	47,456,215	48,422,312	780,058,459	770,999,538
Total Assets	1,070,107,497	1,049,280,976	132,887,714	119,036,032	1,202,995,211	1,168,317,008
Total Deferred Outflow of Resources	46,639,073	79,694,867	3,810,085	6,852,604	50,449,158	86,547,471
Current and Other Liabilities	79,513,446	52,654,794	3,461,428	3,997,477	82,974,874	56,652,271
Long-term Liabilities	286,482,081	470,931,490	25,273,211	42,500,284	311,755,292	513,431,774
Total Liabilities	365,995,527	523,586,284	28,734,639	46,497,761	394,730,166	570,084,045
Total Deferred Inflow of Resources	138,415,860	12,176,132	12,634,468	945,081	151,050,328	13,121,213
Net Position:						
Net Investment in Capital Assets	581,075,553	564,808,745	47,456,215	48,422,312	628,531,768	613,231,057
Restricted	205,956,455	176,898,495	-	-	205,956,455	176,898,495
Unrestricted	(174,696,825)	(148,493,813)	47,872,477	30,023,482	(126,824,348)	(118,470,331)
Total Net Position	\$ 612,335,183	\$ 593,213,427	\$ 95,328,692	\$ 78,445,794	\$ 707,663,875	\$ 671,659,221

The County's total net position increased \$36,004,654 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, 2021

<b>Escambia County, Florida</b>						
<b>Changes in Net Position</b>						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 67,873,754	\$ 61,517,573	\$ 48,243,445	\$ 39,175,811	\$ 116,117,199	\$ 100,693,384
Operating Grants and Contributions	59,844,018	41,265,383	453,713	113,636	60,297,731	41,379,019
Capital Grants and Contributions	8,061,507	17,428,789	936,181	592,224	8,997,688	18,021,013
General Revenues:						
Property Taxes	142,198,010	133,240,041	-	-	142,198,010	133,240,041
Other Taxes	132,834,341	106,468,728	-	-	132,834,341	106,468,728
Other	18,043,329	31,837,205	275,487	1,329,644	18,318,816	33,166,849
<b>Total Revenues</b>	<u>428,854,959</u>	<u>391,757,719</u>	<u>49,908,826</u>	<u>41,211,315</u>	<u>478,763,785</u>	<u>432,969,034</u>
<b>EXPENSES</b>						
General Government	59,152,120	75,100,849	-	-	59,152,120	75,100,849
Public Safety	195,542,995	163,052,145	-	-	195,542,995	163,052,145
Physical Environment	7,566,845	4,389,116	-	-	7,566,845	4,389,116
Transportation	59,547,817	50,657,397	-	-	59,547,817	50,657,397
Economic Environment	13,307,224	12,743,816	-	-	13,307,224	12,743,816
Human Services	38,121,640	29,334,729	-	-	38,121,640	29,334,729
Culture/Recreation	12,738,596	11,078,326	-	-	12,738,596	11,078,326
Court-Related	17,749,654	12,314,080	-	-	17,749,654	12,314,080
Interest on Long-term Debt	5,813,140	6,029,216	-	-	5,813,140	6,029,216
Solid Waste	-	-	10,905,374	11,678,773	10,905,374	11,678,773
Emergency Management Services	-	-	14,525,941	14,031,327	14,525,941	14,031,327
Inspection Fund	-	-	2,929,235	2,778,090	2,929,235	2,778,090
Bay Center	-	-	4,858,550	5,686,072	4,858,550	5,686,072
<b>Total Expenses</b>	<u>409,540,031</u>	<u>364,699,674</u>	<u>33,219,100</u>	<u>34,174,262</u>	<u>442,759,131</u>	<u>398,873,936</u>
Excess (Deficiency) Before Transfers	19,314,928	27,058,045	16,689,726	7,037,053	36,004,654	34,095,098
Transfers	(193,172)	1,608,249	193,172	(1,608,249)	-	-
Change in Net Position	<u>19,121,756</u>	<u>28,666,294</u>	<u>16,882,898</u>	<u>5,428,804</u>	<u>36,004,654</u>	<u>34,095,098</u>
Beginning Net Position	593,213,427	564,547,133	78,445,794	73,016,990	671,659,221	637,564,123
Ending Net Position	<u>\$ 612,335,183</u>	<u>\$ 593,213,427</u>	<u>\$ 95,328,692</u>	<u>\$ 78,445,794</u>	<u>\$ 707,663,875</u>	<u>\$ 671,659,221</u>

### **Governmental Activities**

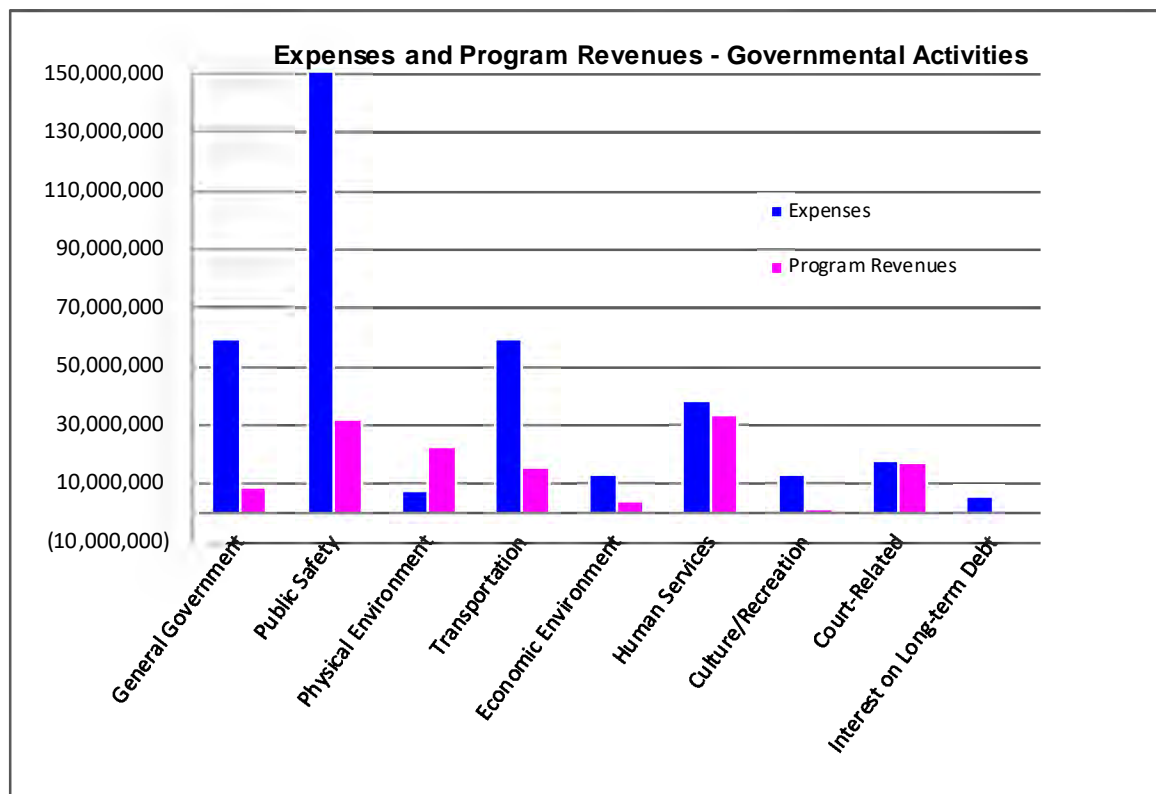
Governmental activities increased the County's net position by \$19,121,756 from the prior fiscal year for an ending balance of \$612,335,183. Although millage rates remained the same, property tax revenue increased due to rising taxable assessed values. Tourist Development Tax and Local Optional Sales Tax revenues also increased. Operating grants and revenue increased primarily through revenue received from the CARES Act to facilitate public assistance and relief in response to the COVID-19 pandemic.

Expenditures under the Public Safety function increased due to repair and clean-up efforts related to Hurricane Sally. These increases were offset by a decreased pension expense of (\$19,183,529) of which (\$12,852,908) was Public Safety. Human Services expenditure increases were primarily CARES funds provided to individuals and businesses to mitigate the economic impact of the COVID-19 pandemic.

**ESCAMBIA COUNTY, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
September 30, 2021

**Expenses and Program Revenues – Governmental**

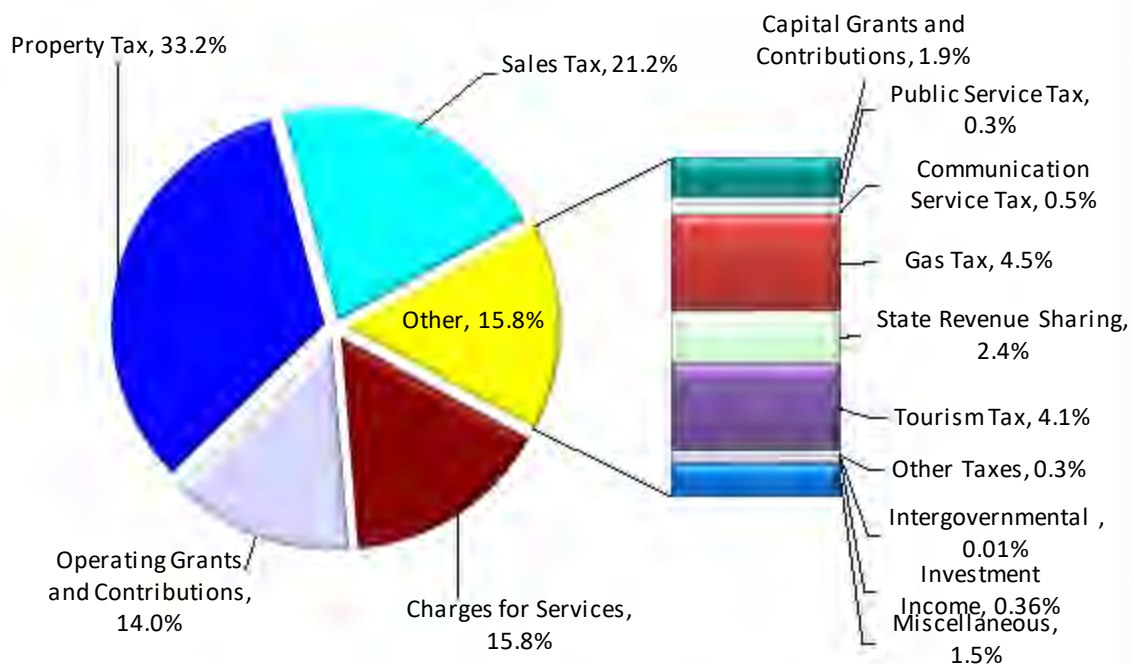
<b>Functions/Programs</b>	<b>Expenses</b>	<b>% of Total</b>	<b>Program Revenues</b>	<b>% of Total</b>	<b>Net (Expense) Revenue</b>
General Government	\$ 59,152,120	14.4%	\$ 9,119,180	6.7%	\$ (50,032,940)
Public Safety	195,542,995	47.7%	31,803,038	23.4%	(163,739,957)
Physical Environment	7,566,845	1.8%	22,496,018	16.6%	14,929,173
Transportation	59,547,817	14.5%	15,935,191	11.7%	(43,612,626)
Economic Environment	13,307,224	3.2%	4,444,375	3.3%	(8,862,849)
Human Services	38,121,640	9.3%	33,669,772	24.8%	(4,451,868)
Culture/Recreation	12,738,596	3.1%	1,137,825	0.8%	(11,600,771)
Court-Related	17,749,654	4.3%	17,173,880	12.6%	(575,774)
Interest on Long-term Debt	5,813,140	1.4%	-	-	(5,813,140)
	<u>\$ 409,540,031</u>	<u>100.0%</u>	<u>\$ 135,779,279</u>	<u>100.0%</u>	<u>\$ (273,760,752)</u>



**Revenue by Source – Governmental Activities**

<u>Description</u>	<u>Revenues</u>	<u>% of Total</u>
Charges for Services	\$ 67,873,754	15.8%
Operating Grants & Contributions	59,844,018	14.0%
Capital Grants & Contributions	8,061,507	1.9%
Property Tax	142,198,010	33.2%
Sales Tax	91,118,279	21.2%
Public Service Tax	1,461,040	0.3%
Communication Service Tax	2,092,536	0.5%
Gas Tax	19,343,301	4.5%
State Revenue Sharing	10,248,190	2.4%
Tourist Development Tax	17,671,461	4.1%
Other Taxes	1,147,724	0.3%
Intergovernmental Revenues	26,290	0.01%
Investment Income	1,541,218	0.36%
Miscellaneous	6,227,631	1.5%
	<u>\$ 428,854,959</u>	<u>100.0%</u>

**Revenues by Source - Governmental Activities**



### **Business-type Activities**

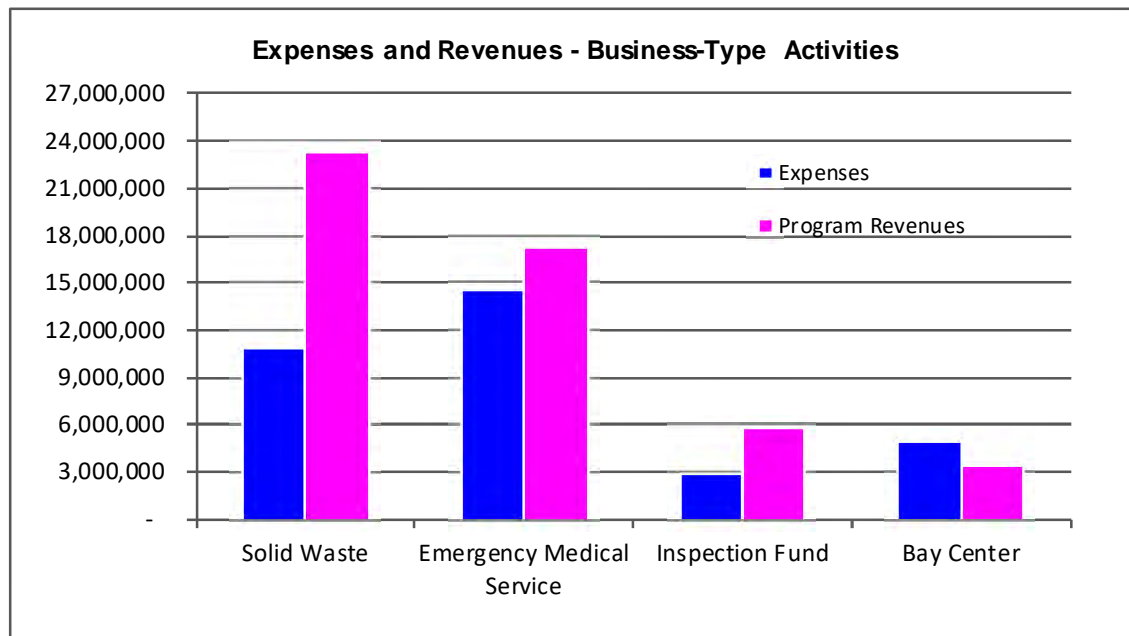
Business-type activities increased the County's net position by \$16,882,898, a 21.52% increase from the prior fiscal year, for an ending balance of \$95,328,692. Charges for services contributed 97.2% of the total program revenues for the County's business-type activities. Solid Waste's increase was due to higher charges for service related to clean up efforts following Hurricane Sally. Building inspections increase was attributable to increased building permits issued related to repair work following Hurricane Sally. EMS program revenues exceeded expenses primarily due to increased services; however, transfers out and increased salaries 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 a slight recovery from the prior fiscal year as COVID-19 restrictions loosened. However, the loss in program revenue/expense directly related to the COVID-19 pandemic produced a combination that was not sufficient to cover operating costs and required maintenance.

**ESCAMBIA COUNTY, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Program Revenues</u>	<u>% of Total</u>	<u>Net (Expense) Revenue</u>
Solid Waste	\$ 10,905,374	32.8%	\$ 23,265,568	46.9%	\$ 12,360,194
Emergency Medical Service	14,525,941	43.7%	17,194,601	34.6%	2,668,660
Inspection Fund	2,929,235	8.8%	5,832,565	11.8%	2,903,330
Bay Center	4,858,550	14.6%	3,340,605	6.7%	(1,517,945)
	<u>\$ 33,219,100</u>	<u>100.0%</u>	<u>\$ 49,633,339</u>	<u>100.0%</u>	<u>\$ 16,414,239</u>

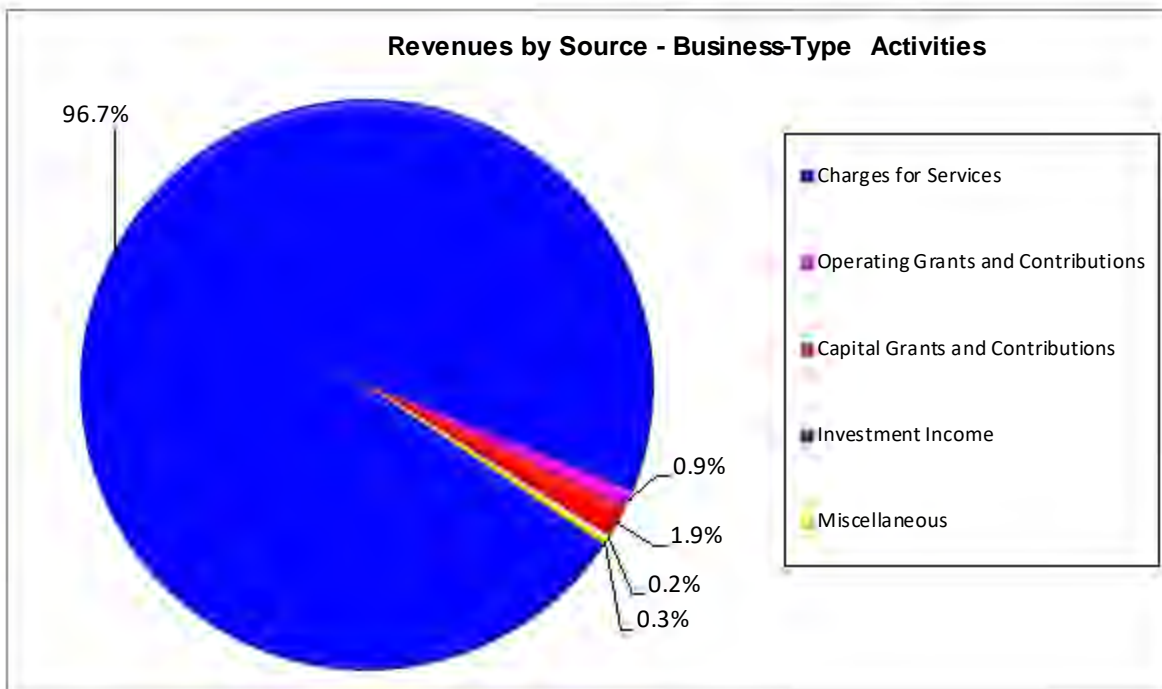
**% Revenue over Expenses**

Solid Waste	113.3%
Emergency Medical Service	18.4%
Inspection Fund	99.1%
Bay Center	-31.2%



**Revenues by Source – Business-type Activities**

<u>Description</u>	<u>Revenues</u>	<u>% of Total</u>
Charges for Services	\$ 48,243,445	96.7%
Operating Grants and Contributions	453,713	0.9%
Capital Grants and Contributions	936,181	1.9%
Investment Income	110,777	0.2%
Miscellaneous	164,710	0.3%
	<u>\$ 49,908,826</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**

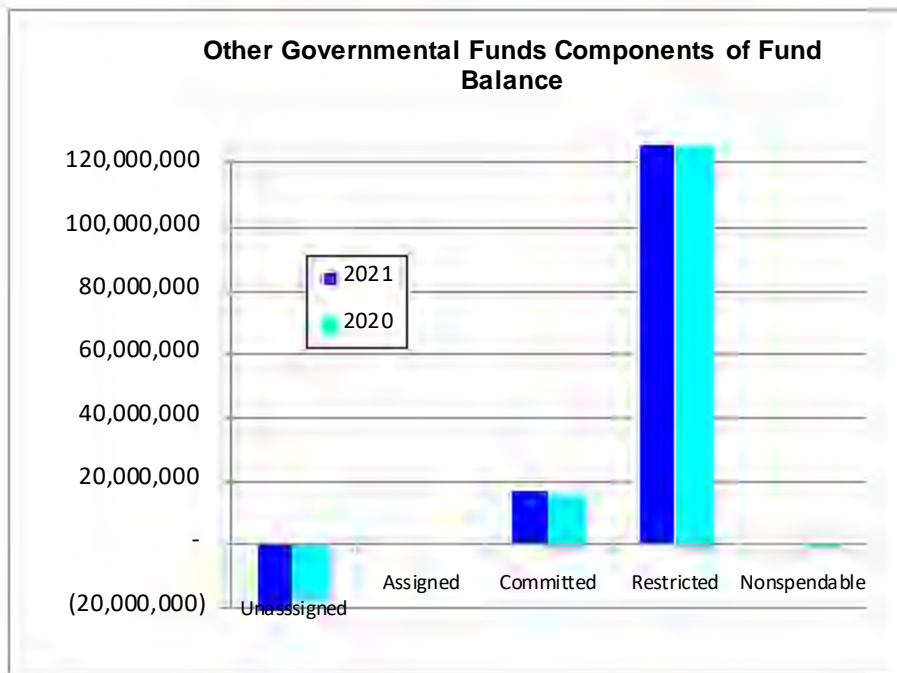
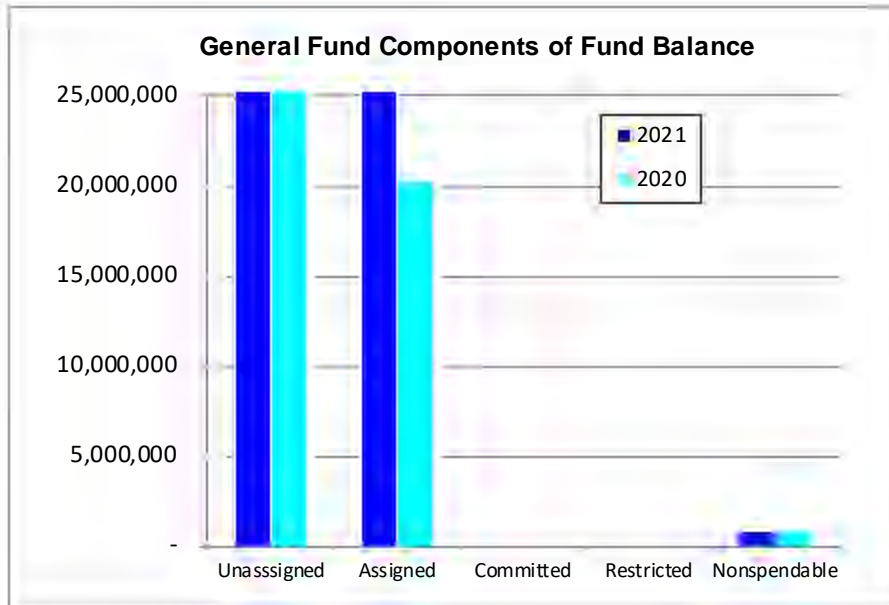
The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's 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 2021, the County's governmental funds reported combined fund balances of \$242,574,035, a decrease of \$13,556,766 in comparison with the prior year. Approximately 9% of this amount, (\$22,038,637) constitutes *unassigned fund balance* deficit. This deficit is entirely due to amounts spent for Hurricane Sally recovery which have not yet been reimbursed by FEMA. The remainder of the fund balance is either nonspendable, restricted, committed or assigned. *Restricted* fund balances of \$204,839,172 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 \$17,546,251 represent amounts committed by County ordinance, whereas *assigned fund balances* of \$40,686,533 consists of funds budgeted in the subsequent year to balance the 2022 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 \$1,540,716 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 \$40,526,332 while total fund balance increased to \$82,174,496. 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 21.5% of the total General Fund expenditures, while total fund balance represents 43.6% 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:



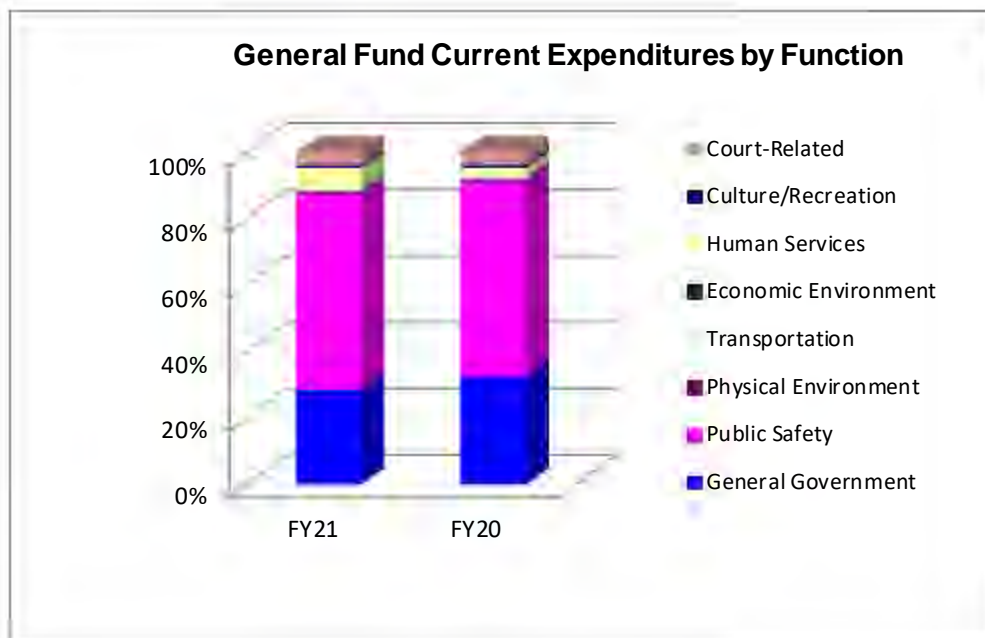
The increase in fund balance of the County's General Fund was \$2,628,705 during the current fiscal year. This is a change of (\$28,669,235) when compared to the prior year increase.

Key factors affecting this are as follows:

- The overall increase in revenues and transfers in over fiscal year 2020 were primarily attributable to increases in property tax revenues due to higher certified property values, and increases in sales/fuel taxes and state revenue sharing as COVID-19 restrictions loosened.

- There was an overall increase in expenditures and transfers out over fiscal year 2020; increases in General Government were due primarily a result of the expiration federal programs designed to aid with costs related to COVID-19, such as the Emergency Paid Sick Leave Act (EPSLA), which reduced salary expenses in the prior year.

The following graph displays the General Fund's current expenditures by function for FY21 and FY20 (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 \$58,189,496 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 2021, the County collected approximately \$7 million from federal sources and incurred an additional \$62.5 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 \$32 million in revenue and expenditures during 2021 until the deadline for expenditures on December 30, 2020.

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 \$143,041,441 or 308% of the fund's total expenditures and transfers out. Local option sales tax revenue includes a 23.3% increase in the sales tax revenue, driven by improvements in the local economy and the relaxation of COVID-19 restrictions; fund balance increased by \$19,912,166. Capital expenditures decreased of \$1,447,011 or -4.3% 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>2021</u>	<u>2020</u>
Solid Waste	\$ 42,131,570	\$ 29,301,237
Emergency Medical Service	(1,599,054)	(3,820,404)
Inspection	6,914,581	3,860,743
Bay Center	425,380	681,906
	<u>\$ 47,872,477</u>	<u>\$ 30,023,482</u>

Unrestricted net position for proprietary funds increased \$17,848,995 which is a 59.45% 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 \$11,769,131, \$1,680,702, \$3,060,628 and \$345,437, respectively. Solid Waste increases are due to franchise fees and dumping fees, which were attributable to increased tonnage from debris, construction and demolition waste. Emergency Medical Services reported increased revenue from charges for service, and decreased expenses including transfers out and pension expense.

## General Fund Budgetary Highlights

The General Fund's original budget was increased by \$2,020,853, 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 the Disaster Relief Fund. The changes within functions are summarized in the following table.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>
General Government	\$ 94,439,027	\$ 89,320,264	\$ (5,118,763)
Public Safety	116,202,128	116,890,362	688,234
Physical Environment	1,663,566	1,822,990	159,424
Transportation	2,922,295	3,016,351	94,056
Economic Environment	-	-	-
Human Services	3,888,740	3,891,240	2,500
Culture/Recreation	1,546,347	1,546,347	-
Court-Related	6,685,685	6,685,685	-
Transfers Out	19,242,155	25,437,557	6,195,402
	<u>\$ 246,589,943</u>	<u>\$ 248,610,796</u>	<u>\$ 2,020,853</u>

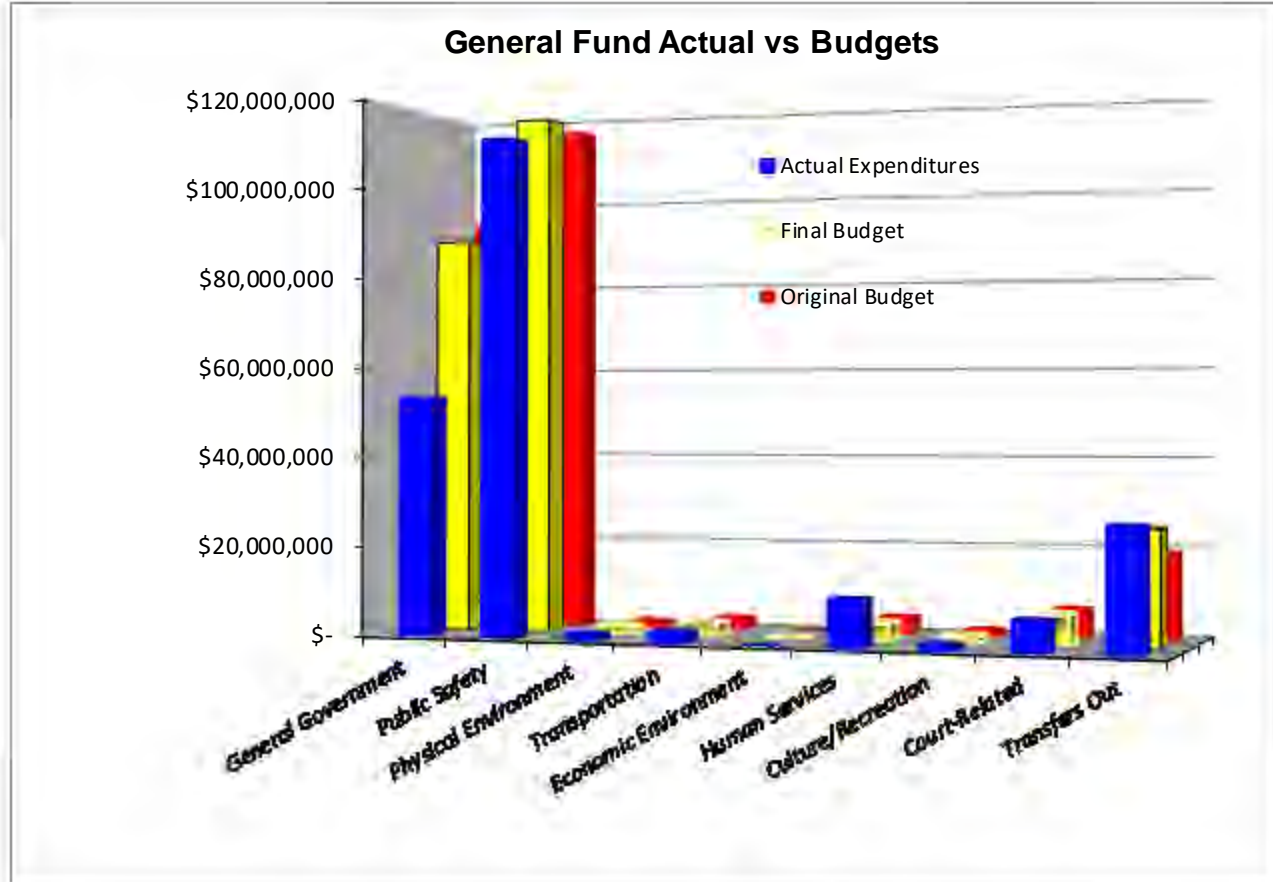
**ESCAMBIA COUNTY, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
September 30, 2021

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The General Fund under spent the final budget by \$33,038,281 or 13.29% for expenditures and transfers out. The variance within functions is summarized in the table below:

	<b>Actual</b>			
	<b>Expenditures</b>	<b>Final Budget</b>	<b>Variance</b>	
General Government	\$ 53,720,598	\$ 89,320,264	\$ 35,599,666	39.9%
Public Safety	110,992,501	116,890,362	5,897,861	5.0%
Physical Environment	1,719,034	1,822,990	103,956	5.7%
Transportation	2,696,234	3,016,351	320,117	10.6%
Economic Environment	-	-	-	
Human Services	10,658,205	3,891,240	(6,766,965)	-173.9%
Culture/Recreation	1,549,130	1,546,347	(2,783)	-0.2%
Court-Related	7,148,338	6,685,685	(462,653)	-6.9%
Transfers Out	27,088,475	25,437,557	(1,650,918)	-6.5%
	<u>\$ 215,572,515</u>	<u>\$ 248,610,796</u>	<u>\$ 33,038,281</u>	<u>13.3%</u>

General Fund actual expenditures were less than anticipated expenditures by \$33,038,281. A review of actual General Government expenditures compared to appropriations in the final budget yields variances with the reduction of \$6.8 million in salary which was incurred and reimbursed by the Emergency Paid Sick Leave Act (EPSLA). Additionally, an operating expense reduction of \$5.7 million is almost evenly split between General Government and Public Safety with approximately \$2.5 million each and the remainder spread between the remaining functions. Transfers out increases were attributable to debt service, public safety programs, and disaster recovery. Cost and fuel allocation in the amount of \$3.9 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, 2021 amounts to \$780,058,459 (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 1.2%.

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

- Building projects include the completion of the jail facility, MC Blanchard renovations, and the Bellview Library renovations.
- Ongoing transportation infrastructure projects include paving, drainage and sidewalks throughout the county, the Bob Sikes Bridge renovations, Pensacola Beach access road, and the Blue Angel Parkway right of way to North of US 98.
- Net construction in progress (CIP) decreased to \$16,265,601 primarily due to the completion of the jail facility.

**ESCAMBIA COUNTY, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
September 30, 2021

- The net increase of \$793,893 in land includes the purchase of drainage easements and blighted property.
- Equipment decreases resulted from sales of heavy equipment and surplus along with the removal of fixed assets with historical cost of less than \$5,000 and no book value.

**Escambia County, Florida**  
**Capital Assets (Net)**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Land	\$ 78,549,349	\$ 77,755,456	\$ 5,793,269	\$ 5,793,269	\$ 84,342,618	\$ 83,548,725
Construction in Progress	16,265,601	140,518,572	369,312	-	16,634,913	140,518,572
Equipment	151,654,980	159,690,350	31,944,760	31,283,276	183,599,740	190,973,626
Buildings and Improvements	373,515,981	242,118,310	38,596,264	37,429,314	412,112,245	279,547,624
Software	8,960,004	8,757,134	176,255	176,255	9,136,259	8,933,389
Infrastructure	968,130,070	935,998,494	56,806,144	56,806,144	1,024,936,214	992,804,638
	1,597,075,985	1,564,838,316	133,686,004	131,488,258	1,730,761,989	1,696,326,574
Less: Accumulated Depreciation	(864,473,741)	(842,261,090)	(86,229,789)	(83,065,946)	(950,703,530)	(925,327,036)
Capital Assets, net	<u>\$ 732,602,244</u>	<u>\$ 722,577,226</u>	<u>\$ 47,456,215</u>	<u>\$ 48,422,312</u>	<u>\$ 780,058,459</u>	<u>\$ 770,999,538</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 \$139,795,000. Of this amount, \$30,580,000 consists of debt backed by Non-Ad valorem tax revenue. The remainder of the debt, \$109,215,000 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 \$13,291,891.

### **Escambia County, Florida** **Outstanding Notes and Bonded Debt**

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Revenue Bonds	\$ 109,215,000	\$ 115,890,000
Revenue Notes	30,580,000	37,365,000
	<u>\$ 139,795,000</u>	<u>\$ 153,255,000</u>
Unamortized Bond Issue Premium	13,291,891	14,073,145
	<u><u>\$ 153,086,891</u></u>	<u><u>\$ 167,328,145</u></u>

The County's outstanding debt; including the unamortized bond issue premium; had a net decrease of \$7,616,254 or 4.74% during fiscal year 2021. 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 2021-2022 fiscal year budget.

- The annual average unemployment rate for the County for 2021 was 4.2%. The average adjusted rate for 2020 was 5.1%. The decrease is attributable to the relaxation of restrictions related to the COVID-19 pandemic.
- The taxable assessed value increased 6.7% in the 2021 fiscal year.
- Population was to 316,719 at September 30, 2021, decreased 3% from the adjusted prior year. Population may be adjusted subsequent to the Comprehensive Annual Financial Report release.
- Next year's budget will be impacted by American Recovery Act spending in 2022.

During the current fiscal year, unassigned fund balance in the General Fund decreased to \$40,526,332. The County has budgeted \$240,254,791 for spending in the 2022 fiscal year budget, and assigned \$40,686,533 of the ending 2021 fund balance to the subsequent year's budget. The total ad valorem tax rate remained the same at 7.661 mills for the 2022 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, 2021

	Governmental Activities	Business-type Activities	Total	Component Unit
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 200,150,000	\$ 48,888,134	\$ 249,038,134	\$ 8,239,466
Investments	102,052,788	27,011,393	129,064,181	546,716
Accounts Receivable, Net	3,449,424	8,734,523	12,183,947	428,034
Accrued Interest Receivable	156,349	-	156,349	-
Special Assessments Receivable	-	-	-	-
Due from Other Governments	21,322,353	-	21,322,353	163,855
Inventories	1,959,016	792,530	2,751,546	-
Assets Held for Investment	401,045	-	401,045	-
Other Assets	8,014,278	-	8,014,278	43,353
Capital Assets Not Being Depreciated	94,814,950	6,162,581	100,977,531	-
Capital Assets Net of Accumulated Depreciation	637,787,294	41,293,634	679,080,928	554,482
<b>Total Assets</b>	<b>1,070,107,497</b>	<b>132,887,714</b>	<b>1,202,995,211</b>	<b>9,975,906</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Deferred Charge on Refunding	1,560,200	-	1,560,200	-
Pension Costs and Subsequent Contributions	43,754,384	3,741,368	47,495,752	294,909
OPEB Costs and Subsequent Contributions	1,324,489	68,717	1,393,206	1,140
<b>Total deferred outflow of resources</b>	<b>46,639,073</b>	<b>3,810,085</b>	<b>50,449,158</b>	<b>296,049</b>
<b>LIABILITIES</b>				
Accounts Payable	14,634,629	1,291,071	15,925,700	322,397
Contracts Payable	4,266,364	-	4,266,364	-
Accrued Liabilities	11,821,936	905,214	12,727,150	122,587
Compensated Absences Payable	-	122,878	122,878	-
Due to Other Governments	3,354,516	15,561	3,370,077	-
Deposits	1,352,670	48,515	1,401,185	-
Unearned Revenue	43,882,083	-	43,882,083	85,489
Other Current Liabilities	201,248	872,975	1,074,223	-
Escrow Deposits - restricted	-	205,214	205,214	-
Noncurrent Liabilities:				
Due Within One Year	11,692,347	74,969	11,767,316	-
Due in More Than One Year	274,789,734	25,198,242	299,987,976	621,655
<b>Total Liabilities</b>	<b>365,995,527</b>	<b>28,734,639</b>	<b>394,730,166</b>	<b>1,152,128</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred Revenue	-	-	-	654,250
Pension Costs	136,196,234	12,516,049	148,712,283	717,277
OPEB Costs	2,219,626	118,419	2,338,045	8,838
<b>Total deferred inflow of resources</b>	<b>138,415,860</b>	<b>12,634,468</b>	<b>151,050,328</b>	<b>1,380,365</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	581,075,553	47,456,215	628,531,768	554,482
Restricted for:				
Debt Service	365,227	-	365,227	-
Capital	147,007,010	-	147,007,010	1,591,943
Law Enforcement	8,859,571	-	8,859,571	-
Economic & Community	12,483,537	-	12,483,537	-
Transportation	5,221,905	-	5,221,905	-
Tourism	13,627,857	-	13,627,857	-
Other Purposes	18,391,348	-	18,391,348	-
Unrestricted	(174,696,825)	47,872,477	(126,824,348)	5,593,037
<b>Total Net Position</b>	<b>\$ 612,335,183</b>	<b>\$ 95,328,692</b>	<b>\$ 707,663,875</b>	<b>\$ 7,739,462</b>

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, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 59,152,120	\$ 6,936,497	\$ 2,182,683	\$ -
Public Safety	195,542,995	21,510,517	10,135,496	157,025
Physical Environment	7,566,845	18,421,020	1,256,293	2,818,705
Transportation	59,547,817	6,380,212	7,127,155	2,427,824
Economic Environment	13,307,224	1,061,561	2,254,523	1,128,291
Human Services	38,121,640	-	33,669,772	-
Culture/Recreation	12,738,596	442,237	695,588	-
Court-Related	17,749,654	13,121,710	2,522,508	1,529,662
Interest on Long-Term Debt	5,813,140	-	-	-
Total Governmental Activities	409,540,031	67,873,754	59,844,018	8,061,507
Business-type Activities:				
Solid Waste	10,905,374	23,265,568	-	-
Emergency Medical Services	14,525,941	16,501,788	453,713	239,100
Inspection Fund	2,929,235	5,832,565	-	-
Bay Center	4,858,550	2,643,524	-	697,081
Total Business-type Activities	33,219,100	48,243,445	453,713	936,181
Total Primary Government	\$ 442,759,131	\$ 116,117,199	\$ 60,297,731	\$ 8,997,688
Component Unit:				
Santa Rosa Island Authority	3,430,162	5,028,396	-	342,944
Total Component Unit	\$ 3,430,162	\$ 5,028,396	\$ -	\$ 342,944

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**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit</b>
\$ (50,032,940)	\$ -	\$ (50,032,940)	
(163,739,957)	-	(163,739,957)	
14,929,173	-	14,929,173	
(43,612,626)	-	(43,612,626)	
(8,862,849)	-	(8,862,849)	
(4,451,868)	-	(4,451,868)	
(11,600,771)	-	(11,600,771)	
(575,774)	-	(575,774)	
(5,813,140)	-	(5,813,140)	
<u>(273,760,752)</u>	<u>-</u>	<u>(273,760,752)</u>	
-	12,360,194	12,360,194	
-	2,668,660	2,668,660	
-	2,903,330	2,903,330	
-	(1,517,945)	(1,517,945)	
<u>-</u>	<u>16,414,239</u>	<u>16,414,239</u>	
<u>(273,760,752)</u>	<u>16,414,239</u>	<u>(257,346,513)</u>	
			<u>1,941,178</u>
			1,941,178
142,198,010	-	142,198,010	-
91,118,279	-	91,118,279	-
1,461,040	-	1,461,040	-
2,092,536	-	2,092,536	-
19,343,301	-	19,343,301	-
10,248,190	-	10,248,190	-
17,671,461	-	17,671,461	-
1,147,724	-	1,147,724	-
26,290	-	26,290	-
1,541,218	110,777	1,651,995	13,101
6,227,631	164,710	6,392,341	286,230
(193,172)	193,172	-	-
<u>292,882,508</u>	<u>468,659</u>	<u>293,351,167</u>	<u>299,331</u>
19,121,756	16,882,898	36,004,654	2,240,509
593,213,427	78,445,794	671,659,221	5,498,953
<u>\$ 612,335,183</u>	<u>\$ 95,328,692</u>	<u>\$ 707,663,875</u>	<u>\$ 7,739,462</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
September 30, 2021

	<b>General Fund - County Wide</b>	<b>Disaster Recovery Fund</b>	<b>Covid Escambia Fund</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 58,617,933	\$ 329,798	\$ 29,154,204
Investments	26,784,508	186,504	11,051,469
Accounts Receivable	1,400,665	-	-
Accrued Interest Receivable	156,349	-	-
Due from Other Funds	95,154	-	-
Advances Receivable from Other Funds	5,481,504	-	-
Due from Other Governments	4,156,129	4,450,536	-
Inventories	961,631	-	-
Assets Held for Investment	-	-	-
Other Assets	12,895	-	-
<b>Total Assets</b>	<b>\$ 97,666,768</b>	<b>\$ 4,966,838</b>	<b>\$ 40,205,673</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 3,026,284	\$ 1,016,086	\$ -
Contracts Payable	14,974	13,954	-
Accrued Liabilities	8,919,090	-	-
Due to Other Funds	609,844	50,000,000	-
Advances Payable to Other Funds	-	12,126,294	-
Due to Other Governments	2,039,042	-	-
Deposits	493,230	-	-
Unearned Revenue	188,560	-	40,176,346
Other Current Liabilities	201,248	-	-
<b>Total Liabilities</b>	<b>15,492,272</b>	<b>63,156,334</b>	<b>40,176,346</b>
<b>FUND BALANCES (deficits):</b>			
Nonspendable:			
Inventories	961,631	-	-
Restricted for:			
Court Related Functions	-	-	-
Community Service	-	-	-
Debt Service	-	-	-
Economic & Community Development	-	-	-
Fire & Rescue	-	-	-
Health Services	-	-	-
Inmate Welfare	-	-	-
Jail Facility	-	-	-
Law Enforcement	-	-	-
Library	-	-	-
Mass Transit System	-	-	29,327
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	40,686,533	-	-
Unassigned	40,526,332	(58,189,496)	-
<b>Total Fund Balances</b>	<b>82,174,496</b>	<b>(58,189,496)</b>	<b>29,327</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (deficit)</b>	<b>\$ 97,666,768</b>	<b>\$ 4,966,838</b>	<b>\$ 40,205,673</b>

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
\$ 42,131,018	\$ 58,392,527	\$ 188,625,480
23,825,572	34,259,587	96,107,640
-	1,523,979	2,924,644
-	-	156,349
50,000,000	238,084	50,333,238
14,677,796	-	20,159,300
7,168,615	5,432,967	21,208,247
-	579,085	1,540,716
-	401,045	401,045
8,001,383	-	8,014,278
<u>\$ 145,804,384</u>	<u>\$ 100,827,274</u>	<u>\$ 389,470,937</u>

\$ 2,123,864	\$ 5,081,270	\$ 11,247,504
451,435	3,786,001	4,266,364
103,168	2,731,021	11,753,279
79,784	44,056	50,733,684
-	8,033,006	20,159,300
2,782	1,312,655	3,354,479
1,910	803,821	1,298,961
-	3,517,177	43,882,083
-	-	201,248
<u>2,762,943</u>	<u>25,309,007</u>	<u>146,896,902</u>

-	579,085	1,540,716
-	4,231,715	4,231,715
-	281,565	281,565
8,001,383	365,227	8,366,610
21,456,216	6,505,782	27,961,998
-	2,983,907	2,983,907
-	63,413	63,413
-	5,470,128	5,470,128
-	3,605,578	3,605,578
-	412,896	412,896
-	4,859,636	4,859,636
-	3,939,421	3,968,748
-	2,438,349	2,438,349
-	4,653,735	4,653,735
-	1,598,942	1,598,942
-	5,664,443	5,664,443
-	13,627,857	13,627,857
113,583,842	1,065,810	114,649,652
-	2,362,459	2,362,459
-	5,297,195	5,297,195
-	2,509,190	2,509,190
-	7,377,407	7,377,407
-	-	40,686,533
-	(4,375,473)	(22,038,637)
<u>143,041,441</u>	<u>75,518,267</u>	<u>242,574,035</u>
<u>\$ 145,804,384</u>	<u>\$ 100,827,274</u>	<u>\$ 389,470,937</u>



**ESCAMBIA COUNTY, FLORIDA**  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
as of September 30, 2021

**Total fund balances of governmental funds** \$ 242,574,035

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 \$1,595,451,124 Accumulated depreciation and amortization is \$863,261,274. The difference does not include the net capital assets of the internal service funds \$412,394 which are included below. 732,189,850

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. 5,130,073

Deferred inflows and outflows of resources related to debt:

Deferred charge on refunding (to be amortized as interest expense) 1,560,200

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	43,617,345	
Deferred inflows of resources - Pensions	(135,567,013)	
Deferred outflows of resources - OPEB	1,318,874	
Deferred inflows of resources - OPEB	<u>(2,209,950)</u>	
		(92,840,744)

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 \$11,049,753 which is included above. Long-term liabilities at year-end consist of:

Bonds payable	109,215,000	
Notes payable	30,580,000	
Bond issuance premiums	13,291,891	
Pollution remediation	20,000	
Compensated absences	27,726,038	
Other post employment benefits	18,252,298	
Net pension liability proportionate share	<u>77,193,004</u>	
		(276,278,231)

**Total net position of governmental activities** \$ 612,335,183

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, 2021

	<b>General Fund - County Wide</b>	<b>Disaster Recovery Fund</b>	<b>Covid Escambia Fund</b>
<b>REVENUES</b>			
Taxes	\$ 134,492,650	\$ -	\$ -
Permits and Fees	-	-	-
Franchise Fees	13,922,578	-	-
Special Assessments	939,798	-	-
Intergovernmental Revenues	44,897,063	6,973,344	32,125,414
Charges for Services	14,225,751	-	-
Judgments and Fines	1,782,760	-	-
Investment Income	648,744	399	34,494
Miscellaneous Revenues	5,095,940	1,029,016	22,639
<b>Total Revenues</b>	<b>216,005,284</b>	<b>8,002,759</b>	<b>32,182,547</b>
<b>EXPENDITURES</b>			
Current:			
General Government	53,720,598	-	-
Public Safety	110,992,501	62,516,663	-
Physical Environment	1,719,034	-	-
Transportation	2,696,234	-	-
Economic Environment	-	-	-
Human Services	10,658,205	-	31,803,220
Culture/Recreation	1,549,130	-	-
Court-Related	7,148,338	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>188,484,040</b>	<b>62,516,663</b>	<b>31,803,220</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>27,521,244</b>	<b>(54,513,904)</b>	<b>379,327</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	2,195,936	10,000,000	-
Transfers (Out)	(27,088,475)	-	(350,000)
<b>Total Other Financing Sources and (Uses)</b>	<b>(24,892,539)</b>	<b>10,000,000</b>	<b>(350,000)</b>
<b>Net Change in Fund Balances</b>	<b>2,628,705</b>	<b>(44,513,904)</b>	<b>29,327</b>
<b>Fund Balances - Beginning</b>	<b>79,545,791</b>	<b>(13,675,592)</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 82,174,496</b>	<b>\$ (58,189,496)</b>	<b>\$ 29,327</b>

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

<b>Local Option Sales Tax Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 58,513,941	\$ 42,738,057	\$ 235,744,648
-	502,964	502,964
-	2,135,039	16,057,617
-	19,311,853	20,251,651
3,683,188	25,934,683	113,613,692
253,576	11,376,639	25,855,966
-	1,060,993	2,843,753
533,070	308,468	1,525,175
1,614,895	5,010,560	12,773,050
<u>64,598,670</u>	<u>108,379,256</u>	<u>429,168,516</u>
866,850	6,690,808	61,278,256
-	34,150,275	207,659,439
116,835	3,123,730	4,959,599
1,324,514	32,297,499	36,318,247
1,132,565	11,906,560	13,039,125
127,353	58,428	42,647,206
1,609,847	7,670,409	10,829,386
-	4,218,396	11,366,734
-	6,835,000	6,835,000
-	6,438,374	6,438,374
-	-	-
32,326,386	7,805,922	40,132,308
<u>37,504,350</u>	<u>121,195,401</u>	<u>441,503,674</u>
<u>27,094,320</u>	<u>(12,816,145)</u>	<u>(12,335,158)</u>
1,686,635	26,206,295	40,088,866
<u>(8,868,789)</u>	<u>(5,003,210)</u>	<u>(41,310,474)</u>
<u>(7,182,154)</u>	<u>21,203,085</u>	<u>(1,221,608)</u>
19,912,166	8,386,940	(13,556,766)
<u>123,129,275</u>	<u>67,131,327</u>	<u>256,130,801</u>
<u>\$ 143,041,441</u>	<u>\$ 75,518,267</u>	<u>\$ 242,574,035</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, 2021

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

Net change in fund balances - total governmental funds	\$ (13,556,766)
--	-----------------

<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 (\$51,737,959) exceeds depreciation (\$37,866,946) in the current period. Total capital additions consist of capital expenditures of \$49,851,664 and non-cash contributions of \$1,886,295 for primarily donated roads.</p>	13,871,013
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Collections of principal on long-term sales type lease receivable provides current financial resources to governmental funds.	(1,985,426)
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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	6,835,000	
Amortization of deferred charge on refunding	(156,020)	
Amortization of interest expense on bond premium	781,254	
		7,460,234

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, 2021

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	(561,161)	
Changes in other post employment benefits	(608,169)	
Changes in pollution remediation	<u>30,000</u>	
		(1,139,330)

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	17,487,466
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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.

798,475

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.

(3,771,920)

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.

(41,990)

Change in net position of governmental activities:

\$ 19,121,756

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, 2021

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 134,982,443	\$ 134,982,443	\$ 134,492,650	\$ (489,793)
Permits and Fees	-	-	-	-
Franchise Fees	12,373,845	12,373,845	13,922,578	1,548,733
Special Assessments	840,940	840,940	939,798	98,858
Intergovernmental Revenues	34,044,189	34,450,040	44,897,063	10,447,023
Charges for Services	11,264,750	11,197,030	14,225,751	3,028,721
Court-Related Revenues	-	-	-	-
Judgments and Fines	1,634,600	1,634,600	1,782,760	148,160
Investment Income	390,100	390,100	648,744	258,644
Miscellaneous Revenues	1,877,584	2,329,954	5,095,940	2,765,986
<b>Total Revenues</b>	<b>197,408,451</b>	<b>198,198,952</b>	<b>216,005,284</b>	<b>17,806,332</b>
<b>EXPENDITURES</b>				
Current:				
General Government	94,439,027	89,320,264	53,720,598	35,599,666
Public Safety	116,202,128	116,890,362	110,992,501	5,897,861
Physical Environment	1,663,566	1,822,990	1,719,034	103,956
Transportation	2,922,295	3,016,351	2,696,234	320,117
Human Services	3,888,740	3,891,240	10,658,205	(6,766,965)
Culture/Recreation	1,546,347	1,546,347	1,549,130	(2,783)
Court-Related	6,685,685	6,685,685	7,148,338	(462,653)
<b>Total Expenditures</b>	<b>227,347,788</b>	<b>223,173,239</b>	<b>188,484,040</b>	<b>34,689,199</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(29,939,337)</b>	<b>(24,974,287)</b>	<b>27,521,244</b>	<b>52,495,531</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,378,436	130,344	2,195,936	2,065,592
Transfers (Out)	(19,242,155)	(25,437,557)	(27,088,475)	(1,650,918)
<b>Total Other Financing Sources and (Uses)</b>	<b>(16,863,719)</b>	<b>(25,307,213)</b>	<b>(24,892,539)</b>	<b>414,674</b>
<b>Net Change in Fund Balance</b>	<b>(46,803,056)</b>	<b>(50,281,500)</b>	<b>2,628,705</b>	<b>52,910,205</b>
<b>Fund Balance - Beginning</b>	<b>46,803,056</b>	<b>50,281,500</b>	<b>79,545,791</b>	<b>29,264,291</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,174,496</b>	<b>\$ 82,174,496</b>

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, 2021

	<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>
<b>REVENUES</b>				
Intergovernmental Revenues	\$ -	\$ 144,706,149	\$ 6,973,344	\$ (137,732,805)
Investment Income	-	-	399	399
Miscellaneous Revenues	-	-	1,029,016	1,029,016
<b>Total Revenues</b>	-	144,706,149	8,002,759	(136,703,390)
<b>EXPENDITURES</b>				
Current:				
Public Safety	-	154,706,149	62,516,663	92,189,486
<b>Total Expenditures</b>	-	154,706,149	62,516,663	92,189,486
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	-	(10,000,000)	(54,513,904)	(44,513,904)
<b>OTHER FINANCING</b>				
<b>SOURCES (USES)</b>				
Transfers In	-	10,000,000	10,000,000	-
<b>Total Other Financing</b>				
<b>Sources and (Uses)</b>	-	10,000,000	10,000,000	-
<b>Net Change in Fund Balance</b>	-	-	(44,513,904)	(44,513,904)
<b>Fund Balance - Beginning</b>	-	-	(13,675,592)	(13,675,592)
<b>Fund Balance - Ending</b>	\$ -	\$ -	\$ (58,189,496)	\$ (58,189,496)

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



**ESCAMBIA COUNTY, FLORIDA**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
COVID ESCAMBIA FUND  
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
<b>REVENUES</b>				
Intergovernmental Revenues	\$ 14,321,324	\$ 62,689,990	\$ 32,125,414	\$ (30,564,576)
Investment Income	-	15,419	34,494	19,075
Miscellaneous Revenues	-	22,639	22,639	-
<b>Total Revenues</b>	<u>14,321,324</u>	<u>62,728,048</u>	<u>32,182,547</u>	<u>(30,545,501)</u>
<b>EXPENDITURES</b>				
Current:				
Human Services	<u>14,321,324</u>	<u>62,415,085</u>	<u>31,803,220</u>	<u>30,611,865</u>
<b>Total Expenditures</b>	<u>14,321,324</u>	<u>62,415,085</u>	<u>31,803,220</u>	<u>30,611,865</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>312,963</u>	<u>379,327</u>	<u>66,364</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers (Out)	<u>-</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	(37,037)	29,327	66,364
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>37,037</u>	<u>-</u>	<u>(37,037)</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,327</u>	<u>\$ 29,327</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, 2021

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental</b>
	<b>Solid Waste</b>	<b>Emergency</b>	<b>Nonmajor</b>		<b>Activities -</b>
	<b>Fund</b>	<b>Medical</b>	<b>Enterprise</b>	<b>Totals</b>	<b>Internal Service</b>
		<b>Services Fund</b>	<b>Funds</b>		<b>Funds</b>
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents	\$ 25,159,672	\$ 2,869,034	\$ 7,239,429	\$ 35,268,135	\$ 11,524,520
Restricted Assets Available for					
Current Liabilities	280,183	-	-	280,183	-
Investments	21,928,707	1,622,303	3,460,383	27,011,393	5,945,148
Accounts Receivable, Net of Allowance					-
for Uncollectable Accounts	2,385,702	6,275,161	73,660	8,734,523	524,780
Due from Other Funds	-	-	-	-	400,446
Due from Other Governments	-	-	-	-	114,106
Inventories	-	720,123	72,407	792,530	418,300
Prepaid Items	-	-	4,919	4,919	-
<b>Total Current Assets</b>	<b>49,754,264</b>	<b>11,486,621</b>	<b>10,850,798</b>	<b>72,091,683</b>	<b>18,927,300</b>
Noncurrent Assets:					
Restricted Assets:					
Escrow Deposits - restricted	205,214	-	-	205,214	-
Saufley C&D - restricted	607,473	-	-	607,473	-
Landfill Escrow	12,807,312	-	-	12,807,312	-
Less: Portion Classified as Current	(280,183)	-	-	(280,183)	-
Total restricted assets	13,339,816	-	-	13,339,816	-
Capital Assets:					
Land	5,786,826	6,443	-	5,793,269	-
Buildings	10,362,088	1,100,349	27,133,827	38,596,264	399,564
Improvements Other than Buildings	53,625,406	86,275	3,094,463	56,806,144	937,373
Machinery, Equipment and Vehicles	17,921,816	11,435,251	2,587,693	31,944,760	287,924
Intangibles	-	176,255	-	176,255	-
Construction in Progress	369,312	-	-	369,312	-
Less: Accumulated Depreciation	(46,619,746)	(10,589,677)	(29,020,366)	(86,229,789)	(1,212,467)
Total Capital Assets (Net)	41,445,702	2,214,896	3,795,617	47,456,215	412,394
<b>Total Noncurrent Assets</b>	<b>54,785,518</b>	<b>2,214,896</b>	<b>3,795,617</b>	<b>60,796,031</b>	<b>412,394</b>
<b>Total Assets</b>	<b>104,539,782</b>	<b>13,701,517</b>	<b>14,646,415</b>	<b>132,887,714</b>	<b>19,339,694</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Pension Cost and Subsequent					
Contributions	485,398	2,862,813	393,157	3,741,368	137,039
OPEB Cost and Subsequent Contrib.	13,369	45,743	9,605	68,717	5,615
Total deferred outflow of resources	498,767	2,908,556	402,762	3,810,085	142,654

Continued

**ESCAMBIA COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION - Continued**  
**PROPRIETARY FUNDS**  
September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste Fund</b>	<b>Emergency Medical Services Fund</b>	<b>Nonmajor Enterprise Funds</b>	<b>Totals</b>	<b>Funds</b>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	\$ 517,125	\$ 120,727	\$ 653,219	\$ 1,291,071	\$ 3,387,125
Accrued Liabilities	153,679	614,500	137,035	905,214	68,657
Compensated Absences Payable	42,829	47,088	32,961	122,878	101,143
Estimated Claims Payable	-	-	-	-	3,026,000
Due to Other Governments	14,796	712	53	15,561	37
Deposits	2,022	-	46,493	48,515	53,709
Other Current Liabilities	-	-	872,975	872,975	-
Current Liabilities Payable from Restricted Assets:					
Landfill Closure Costs Payable	74,969	-	-	74,969	-
Escrow Deposits - restricted	205,214	-	-	205,214	-
<b>Total Current Liabilities</b>	<b>1,010,634</b>	<b>783,027</b>	<b>1,742,736</b>	<b>3,536,397</b>	<b>6,636,671</b>
Noncurrent Liabilities:					
Compensated Absences Payable	385,698	430,003	297,213	1,112,914	910,400
Other Post Employment Benefits	179,964	488,084	133,257	801,305	81,104
Net Pension Liability	804,193	4,288,270	516,225	5,608,688	140,203
Estimated Claims Payable	-	-	-	-	5,945,000
Landfill Closure Costs Payable	17,675,335	-	-	17,675,335	-
<b>Total Noncurrent Liabilities</b>	<b>19,045,190</b>	<b>5,206,357</b>	<b>946,695</b>	<b>25,198,242</b>	<b>7,076,707</b>
<b>Total Liabilities</b>	<b>20,055,824</b>	<b>5,989,384</b>	<b>2,689,431</b>	<b>28,734,639</b>	<b>13,713,378</b>
<b>DEFERRED INFLOW OF RESOURCES</b>					
Unamortized Pension Costs	1,382,415	9,926,018	1,207,616	12,516,049	629,221
Unamortized OPEB Costs	23,038	78,829	16,552	118,419	9,676
Total deferred inflow of resources	1,405,453	10,004,847	1,224,168	12,634,468	638,897
<b>NET POSITION</b>					
Net Investment in Capital Assets	41,445,702	2,214,896	3,795,617	47,456,215	412,394
Unrestricted	42,131,570	(1,599,054)	7,339,961	47,872,477	4,717,679
<b>Total Net Position</b>	<b>\$ 83,577,272</b>	<b>\$ 615,842</b>	<b>\$ 11,135,578</b>	<b>\$ 95,328,692</b>	<b>\$ 5,130,073</b>

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, 2021

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste Fund</b>	<b>Emergency Medical Services Fund</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>Operating Revenues:</b>					
Charges for Services	\$ 23,265,568	\$ 16,501,788	\$ 8,476,089	\$ 48,243,445	\$ 42,860,154
Miscellaneous Revenues	168	7,345	157,197	164,710	-
<b>Total Operating Revenues</b>	<b>23,265,736</b>	<b>16,509,133</b>	<b>8,633,286</b>	<b>48,408,155</b>	<b>42,860,154</b>
<b>Operating Expenses:</b>					
Personal Services	2,634,812	9,729,384	2,305,075	14,669,271	1,537,975
Contracted Services	1,301,523	205,895	4,076,793	5,584,211	-
Claims Incurred and Change in Estimate	-	-	-	-	1,470,043
Supplies and Materials	934,635	1,036,808	8,526	1,979,969	-
Repairs and Maintenance	1,224,670	964,595	74,251	2,263,516	273,056
Other Services and Charges	1,403,286	1,408,077	381,634	3,192,997	4,924,345
Depreciation	3,120,994	939,398	773,986	4,834,378	74,075
Provision for Closure and Long Term Care	(595,598)	-	-	(595,598)	-
Premiums/Claims Expense	456,174	225,351	193,522	875,047	35,667,129
<b>Total Operating Expenses</b>	<b>10,480,496</b>	<b>14,509,508</b>	<b>7,813,787</b>	<b>32,803,791</b>	<b>43,946,623</b>
<b>Operating Income (Loss)</b>	<b>12,785,240</b>	<b>1,999,625</b>	<b>819,499</b>	<b>15,604,364</b>	<b>(1,086,469)</b>
<b>Nonoperating Revenues (Expenses):</b>					
Grants	-	453,713	-	453,713	-
Investment Income	88,729	8,565	13,483	110,777	16,043
Gain (Loss) on Disposal of Capital Assets	(424,878)	(16,433)	26,002	(415,309)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(336,149)</b>	<b>445,845</b>	<b>39,485</b>	<b>149,181</b>	<b>16,043</b>
<b>Income (Loss) Before Transfers and Contributions</b>	<b>12,449,091</b>	<b>2,445,470</b>	<b>858,984</b>	<b>15,753,545</b>	<b>(1,070,426)</b>
Transfer In	-	-	1,850,000	1,850,000	1,028,436
Transfer (Out)	(652,960)	(1,003,868)	-	(1,656,828)	-
Capital Contributions	-	239,100	697,081	936,181	-
<b>Change in Net Position</b>	<b>11,796,131</b>	<b>1,680,702</b>	<b>3,406,065</b>	<b>16,882,898</b>	<b>(41,990)</b>
<b>Net Position</b>	<b>71,781,141</b>	<b>(1,064,860)</b>	<b>7,729,513</b>	<b>78,445,794</b>	<b>5,172,063</b>
<b>Net Position - Ending</b>	<b>\$ 83,577,272</b>	<b>\$ 615,842</b>	<b>\$ 11,135,578</b>	<b>\$ 95,328,692</b>	<b>\$ 5,130,073</b>

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, 2021

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste Fund</b>	<b>Emergency Medical Services Fund</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>Cash Flows from Operating Activities</b>					
Receipts from customers and users	\$22,997,604	\$13,996,147	\$8,125,113	\$ 45,118,864	\$ 3,606,514
Receipts from interfund risk/benefits management	-	-	-	-	34,026,233
Receipts from interfund fleet/fuel management	-	-	-	-	5,744,858
Payments to suppliers	(5,008,096)	(4,094,888)	(4,570,364)	(13,673,348)	(44,127,893)
Payments to employees	(2,851,454)	(11,179,065)	(2,432,806)	(16,463,325)	(2,026,783)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>15,138,054</b>	<b>(1,277,806)</b>	<b>1,121,943</b>	<b>14,982,191</b>	<b>(2,777,071)</b>
<b>Cash Flows from Noncapital Financing Activities</b>					
Transfers to other funds	(652,960)	(1,003,868)	-	(1,656,828)	-
Transfers from other funds	-	-	1,850,000	1,850,000	1,028,436
Advances due to/from other funds	-	-	-	-	382,603
Subsidy from federal/state grants	-	453,713	-	453,713	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(652,960)</b>	<b>(550,155)</b>	<b>1,850,000</b>	<b>646,885</b>	<b>1,411,039</b>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition/construction of capital assets	(2,511,670)	(258,073)	(685,658)	(3,455,401)	-
Proceeds from disposal of capital assets	-	81,990	26,002	107,992	-
Landfill closure costs paid	(100,739)	-	-	(100,739)	-
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(2,612,409)</b>	<b>(176,083)</b>	<b>(659,656)</b>	<b>(3,448,148)</b>	<b>-</b>
<b>Cash Flows from Investing Activities</b>					
Sale (purchase) of investments	(3,704,056)	802,905	(747,283)	(3,648,434)	747,487
Interest received	88,729	8,565	13,483	110,777	16,043
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>(3,615,327)</b>	<b>811,470</b>	<b>(733,800)</b>	<b>(3,537,657)</b>	<b>763,530</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>8,257,358</b>	<b>(1,192,574)</b>	<b>1,578,487</b>	<b>8,643,271</b>	<b>(602,502)</b>
Cash and cash equivalents at beginning of year	30,522,313	4,061,608	5,660,942	40,244,863	12,127,022
Cash and cash equivalents at end of year	<u>\$38,779,671</u>	<u>\$ 2,869,034</u>	<u>\$7,239,429</u>	<u>\$ 48,888,134</u>	<u>\$ 11,524,520</u>
<b>Cash and Cash Equivalents Classified As:</b>					
Current assets	\$25,159,672	\$ 2,869,034	\$7,239,429	\$ 35,268,135	\$ 11,524,520
Current restricted assets	280,183	-	-	280,183	-
Noncurrent restricted assets	13,339,816	-	-	13,339,816	-
<b>Total Cash and Cash Equivalents</b>	<u>\$38,779,671</u>	<u>\$ 2,869,034</u>	<u>\$7,239,429</u>	<u>\$ 48,888,134</u>	<u>\$ 11,524,520</u>

Continued

**ESCAMBIA COUNTY, FLORIDA**  
**STATEMENT OF CASH FLOWS - Continued**  
**PROPRIETARY FUNDS**  
For the Year Ended September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Solid Waste Fund</b>	<b>Emergency Medical Services Fund</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>					
Operating Income (Loss)	\$ 12,785,240	\$ 1,999,625	\$ 819,499	\$ 15,604,364	\$ (1,086,469)
Depreciation expense	3,120,994	939,398	773,986	4,834,378	74,075
Provision for closure and postclosure	(595,598)	-	-	(595,598)	-
Change in Assets and Liabilities:					-
(Increase) Decrease in accounts receivable	(71,332)	(2,512,986)	74,575	(2,509,743)	99,452
(Increase) Decrease in due from other governments	-	-	-	-	-
(Increase) Decrease in inventories	-	(3,422)	(7,990)	(11,412)	(177,385)
(Increase) Decrease in prepaids	-	-	(4,919)	(4,919)	-
Increase (Decrease) in accounts payable	335,718	44,469	177,230	557,417	(2,005,498)
Increase (Decrease) in contracts payable	-	-	-	-	(39,361)
Increase (Decrease) in accrued liabilities	(5,522)	(6,033)	24,047	12,492	(3,246)
Increase (Decrease) in due to other funds	-	-	-	-	-
Increase (Decrease) in due to other governments	(23,526)	584	41	(22,901)	(76)
Increase (Decrease) in customer deposits	(196,800)	-	6,759	(190,041)	21,229
Increase (Decrease) in other current liabilities	-	(295,793)	(589,507)	(885,300)	-
Increase (Decrease) in compensated absences	(41,893)	(33,558)	(1,144)	(76,595)	(11,529)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	1,270	(123,345)	4,873	(117,202)	6,052
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	(170,497)	(1,286,745)	(155,507)	(1,612,749)	(83,315)
Increase (Decrease) in claims payable	-	-	-	-	429,000
<b>Total Adjustments</b>	<b>2,352,814</b>	<b>(3,277,431)</b>	<b>302,444</b>	<b>(622,173)</b>	<b>(1,690,602)</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 15,138,054</b>	<b>\$ (1,277,806)</b>	<b>\$ 1,121,943</b>	<b>\$ 14,982,191</b>	<b>\$ (2,777,071)</b>
<b>Schedule of non-cash capital activities:</b>					
Contributions of capital assets	\$ -	\$ 239,100	\$ 697,081	\$ 936,181	\$ -

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

**ESCAMBIA COUNTY, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
September 30, 2021

**ASSETS**

Cash and cash equivalents	\$ 14,092,259
Accounts Receivable	567,569
<b>Total Assets</b>	<u>14,659,828</u>

**LIABILITIES**

Accounts Payable:	
Cash bond payable	10,600
Court registry payable	467,986
Real auction payable	13,190
Due to defendants	4,348
Due to individuals	484,228
Due to other governments	4,783,783
Other liabilities	7,186
<b>Total Liabilities</b>	<u>5,771,321</u>

**NET POSITION**

Restricted for:	
Cash bonds	425,853
Court registry	7,595,892
Witness/Jury	26,344
Restitution	24,370
General trust	5,817
Employee events	28,385
Evidence	433,120
Inmate trust	348,726
<b>Total Net Fiduciary Positions</b>	<u>\$ 8,888,507</u>

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

**ESCAMBIA COUNTY, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
September 30, 2021

**ADDITIONS**

Deposits in court registry	\$ 17,706,658
Deposits for real auction	2,934,324
Deposits for tax deeds	2,850
Deposits for restitution	186,666
Payments from State	8,544
Deposits for bonds	780,365
Deposits for overpayments	555,708
Evidence collected	1,207,950
Civil process fees	264,412
Contributions from employees	45,702
Collections of taxes on behalf of other entities	324,074,052
Collections of fees on behalf of other entities	32,041,547
Other	351,164
Deposits from inmates	4,482,528
<b>Total Additions</b>	<u>384,642,470</u>

**DEDUCTIONS**

Release of bonds	782,045
Refunds of overpayments	553,636
Payment for witnesses	36,674
Payments to victims	188,965
Auction refunds	2,140,892
Court ordered disbursements	16,105,799
Evidence returned to defendant	710,653
Payment to BOCC for law enforcement trust	412,078
Payment to BOCC per statutes	225,866
Payments of taxes to other entities	324,040,537
Payments of fees to other entities	31,433,599
Other payments	142,029
Refunds of tax overpayments	931,868
Refunds to inmates	342,730
Disbursements to commissary vendor	4,074,127
<b>Total Deductions</b>	<u>382,121,498</u>

<b>Changes in net position</b>	2,520,972
Net position-beginning, Restated	6,367,535
<b>Net position- ending</b>	<u><u>\$ 8,888,507</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, 2021

	<b>Business-Type Activities</b>
	<b>Santa Rosa Island Authority</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 6,598,425
Investments	546,716
Accounts Receivable	428,034
Due from Other Governments	163,855
Other Assets	43,353
<b>Total Current Assets</b>	<b>7,780,383</b>
Noncurrent Assets:	
Restricted Assets:	
Cash and Cash Equivalents	1,641,041
Capital Assets, Net of Depreciation	554,482
<b>Total Noncurrent Assets</b>	<b>2,195,523</b>
Total Assets	<b>9,975,906</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
OPEB	1,140
Pension	294,909
<b>Total deferred outflow of resources</b>	<b>296,049</b>
<b>LIABILITIES</b>	
Accounts Payable	322,397
Accrued Liabilities	122,587
Unearned Revenue	85,489
<b>Total Current Liabilities</b>	<b>530,473</b>
Noncurrent Liabilities:	
Compensated Absences	89,103
Other Post Employment Benefits	114,419
Net Pension Liability	418,133
<b>Total Noncurrent Liabilities</b>	<b>621,655</b>
Total Liabilities	<b>1,152,128</b>
<b>DEFERRED INFLOW OF RESOURCES</b>	
Deferred Revenues	129,093
Deferred Consideration Fees	525,157
Other Post Employment Benefits	8,838
Pension	717,277
<b>Total Deferred Inflow of Resources</b>	<b>1,380,365</b>
<b>NET POSITION</b>	
Invested in Capital Assets	554,482
Restricted for Capital Improvements	1,591,943
Unrestricted	5,593,037
<b>Total Net Position</b>	<b>\$ 7,739,462</b>

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, 2021

	<b>Business-Type Activities</b>
	<b>Santa Rosa Island Authority</b>
<b>EXPENSES</b>	
Business Type Activities:	
Operating Expenses	\$ 3,430,162
<b>Total Program Expenses</b>	<b>3,430,162</b>
<b>PROGRAM REVENUES</b>	
Charges for Services	5,028,396
Capital Grants and Contributions	342,944
<b>Total Program Revenue</b>	<b>5,371,340</b>
<b>Net Program (Revenue) Expenses</b>	<b>(1,941,178)</b>
<b>GENERAL REVENUES</b>	
Investment Income	13,101
Miscellaneous	286,230
<b>Total General Revenues</b>	<b>299,331</b>
<b>Change in Net Position</b>	<b>2,240,509</b>
<b>Net Position - Beginning</b>	<b>5,498,953</b>
<b>Net Position - Ending</b>	<b>\$ 7,739,462</b>

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

**ESCAMBIA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

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**ESCAMBIA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2021

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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, 2021, for the joint venture are as follows:

**STATEMENTS OF NET POSITION**  
**SEPTEMBER 30, 2021**

	<u><b>PEDC</b></u>
Assets	\$ 6,732,016
Liabilities	<u>2,315,602</u>
Net Position	
Restricted:	61,198
Unrestricted:	
Committed	52,309
Unassigned	<u>4,302,907</u>
Total net position	<u><u>\$ 4,416,414</u></u>

**STATEMENTS OF ACTIVITIES**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	<u><b>PEDC</b></u>
Revenues	\$ 776,853
Expenses	<u>(805,796)</u>
Change in net position	(28,943)
Net position - beginning	<u>4,445,357</u>
Net position - ending	<u><u>\$ 4,416,414</u></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 American Rescue plan Act, signed into law on March 11, 2021, established the "Coronavirus State and Local Recovery Funds program" also to provide support to state, territorial, local, and tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents and businesses.

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

The County reports the following major proprietary funds:

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

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

Additionally, the government reports the following fund types:

The *Internal Service Fund* by definition operates on a cost-recovery basis; and intends to recover the full cost of providing services, including the cost of capital assets (depreciation, related debt service, or



estimated replacement cost). This fund accounts for risk management activities, activities for garage and fuel services provided to County departments, and for administration of employee benefits. 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.

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

#### **D. Measurement Focus and Basis of Accounting**

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

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

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

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

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

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

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

#### **E. Budgetary Information**

Annual budgets are adopted on a basis consistent with *generally accepted accounting principles* as required by Florida Statute 129 for all governmental funds. In fiscal year 2021, 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 1<sup>st</sup>. 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 2021, the County-wide operating millage rate was 6.6165 mills. The County-wide operating millage rate for the Library was .359 mills for a total of 6.9755 mills. The Law Enforcement MSTU rate is .685 for a total direct rate of 7.6605 mills.

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

All property is reassessed by the Property Appraiser, according to its fair market value on January 1 of each year. The certified assessment roll is delivered by the Property Appraiser to the Tax Collector.

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

**G. Cash and Cash Equivalents**

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

**H. Investments**

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

**I. Inventories and Prepaid Items**

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

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

**J. Restricted Assets**

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

**K. Accounts Receivable**

Accounts Receivable are shown net of an allowance for uncollectible accounts. The Solid Waste Fund records an allowance for receivables older than 90 days, while the Internal Service Fund provides an allowance for receivables without collections during the past year. Employee training commitments are shown as uncollectable upon separation. All other County funds record an allowance on accounts older than 120 days. Accounts in the General Fund consist primarily of franchise fees receivable. The receivables at the end of the fiscal year include an estimated total allowance for uncollectable accounts in the amount of \$6.217 million. This allowance is comprised of \$5.486 million for ambulance receivables in the Emergency Medical Services Fund; \$527,300 for the Internal Service Funds related to the self insurance third party receivables; \$63,000 for the Local Option Sales Tax Fund; \$58,300 for HUD-CDBG housing programs, \$55,300 for the Mass Transit Fund, \$25,300 for Article V detention officer training and \$1,500 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 \$5,000 and having an estimated useful life in excess of one year. Buildings, public domain, and system infrastructure assets which represent major expenditures for such items as roads, water and sewer lines, landfill improvements, parks, and drainage systems are capitalized at historical cost. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

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

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

**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, 2021, the County's carrying value of cash and cash equivalents totaled \$263,130,393, which is presented as \$249,038,134 in the statement of net position and \$14,092,259 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 49 days as of September 30, 2021. 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, 2021 is 64 days. There are no restrictions on redemptions. The Florida Prime Investment Pool is rated by Standard and Poors. The current rating is AAAm.

The County participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS). This investment pool is a stable NAV Government Investment Pool established under Section 218.415, Florida Statutes; and is an intergovernmental investment authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The County's investment in FLCLASS is reported at amortized cost, which is not materially different from fair value. FLCLASS has a dollar weighted average days to maturity "WAM" of 47 days as of September 30, 2021. 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, 2021 is 84 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 79 days as of September 30, 2021. 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, 2021 is 104days; 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, 2021 the carrying amount of the County's cash deposits totaled \$70,911,531, cash in money market funds totaled \$280,346 the County's investment in the Florida Prime Investment Pool totaled \$123,280,502, the County's investment in FLCLASS totaled \$5,341,585 and the County's investment in FL FIT totaled \$63,316,429.

## **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 \$129,064,181 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

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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, 2021, interest receivable on the County's investment portfolio amounted to \$156,349.

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>
<b>Short Term Investments:</b>				
United States Treasury Securities	\$ 9,245,386	0.88	AA+	7.16%
Federal Instruments	1,444,981	0.82	AA+	1.12%
State and/or Local Government Debt	267,566	0.75	A+	0.21%
Corporate Notes	4,972,590	0.70	A+	3.85%
Asset-Backed Security	2,700,791	0.80	AAA	2.09%
Total short term investments	<u>18,631,314</u>			<u>14.44%</u>
<b>Long Term Investments:</b>				
United States Treasury Securities	\$ 29,892,355	2.06	AA+	23.16%
Federal Instruments	19,104,042	1.76	AA+	14.80%
State and/or Local Government Debt	3,382,907	2.92	AA	2.62%
Corporate Notes	16,890,148	2.32	A	13.09%
Asset-Backed Security	5,639,630	1.86	AAA	4.37%
Local Government Investment Pool	35,523,785	1.92	AAA	27.52%
Total long term investments	<u>110,432,867</u>			<u>85.56%</u>
<b>Total Fair Value</b>	<u>\$ 129,064,181</u>			<u>100.00%</u>

Portfolio Weighted Average Duration 1.84

**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, 2021, Escambia County had the following recurring fair value measurements.

	<b>9/30/2021</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
<b>Investments by fair value level</b>				
Debt Securities				
Corporate Notes - Long Term	\$ 16,890,148	\$ -	\$ 16,890,148	\$ -
Corporate Notes - Short Term	4,972,590	-	4,972,590	-
United States Treasury Securities - Long Term	29,892,355	-	29,892,355	-
United States Treasury Securities - Short Term	9,245,386	-	9,245,386	-
Federal Instruments - Long Term	19,104,042	-	19,104,042	-
Federal Instruments - Short Term	1,444,981	-	1,444,981	-
Local Government Investment Pool	35,523,785	-	35,523,785	-
State and/or Local Government Debt - Long Term	3,382,907	-	3,382,907	-
State and/or Local Government Debt - Short Term	267,566	-	267,566	-
Asset Backed Securities - Long Term	5,639,630	-	5,639,630	-
Asset Backed Securities - Short Term	2,700,791	-	2,700,791	-
Total debt securities	<u>\$ 129,064,181</u>	<u>\$ -</u>	<u>\$ 129,064,181</u>	<u>\$ -</u>
<b>Investments (cash equivalents) measured at the net asset value (NAV)</b>				
LGIP - FL Prime	123,280,502			
LGIP - FL FIT	63,316,429			
LGIP - FLCCLASS	5,341,585			
Total investments measured at the NAV	<u>191,938,517</u>			
Total investments measured at fair value	<u><b>\$ 321,002,698</b></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, 2021, the investments had a weighted average duration of 1.84 years.

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The County had \$5,382,189 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	750,913	Continuous	10/1/2021
166764AB6	Chevron Capital Notes (Callable)	12/5/2022	652,278	Continuous	9/5/2022
06406FAD5	Bank of NY Mellon (Callable) Notes	8/16/2023	443,949	Continuous	6/16/2023
110122DT2	Bristol-Myers Squibb Corp (Callable) Notes	11/13/2023	285,033	Continuous	11/13/2021
46647PBZ8	JPMorgan Chase & Co Corporate (Callable) Notes	3/16/2024	230,572	Continuous	3/16/2023
808513BN4	Charles Schwab Corp (Callable) Notes	3/18/2024	190,691	Continuous	2/18/2024
61772BAA1	Morgan Stanley Corp Notes (Callable)	4/5/2024	240,615	Continuous	4/5/2023
06406RAS6	Bank of NY Mellon (Callable) Notes	4/26/2024	179,559	Continuous	3/26/2024
91324PEB4	UnitedHealth Group Inc (Callable) Corp	5/15/2022	468,303	Continuous	5/15/2024
04636NAC7	Astrazeneca Finance LLC (Callable) Corp	5/28/2024	324,979	Continuous	5/28/2022
904764BN6	Unilever Capital Corp (Callable)	8/12/2024	100,155	Continuous	8/12/2022
641062AU8	Nestle Holdings Inc Corp Notes (Callable)	9/14/2024	675,015	Continuous	9/14/2023
06051GJH3	Bank of America Corp (Callable)	10/24/2024	461,772	Continuous	10/24/2023
61747YEA9	Morgan Stanley Corp Notes (Callable)	5/30/2025	378,355	Continuous	5/30/2024
			<u>\$5,382,189</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, 2021, the majority of the County's investment securities in the amount of \$129,064,181 were all individually rated AAA, AA+, AA, A+ or A or by Standard & Poors Rating Services.

The County's \$123,280,502 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, 2021 was AAAm. Additional information for the Florida Prime Investment Pool can be found at <https://www.sbafla.com/prime>.

The County's \$35,523,785 investment in the Local Government Investment Pool Short-Term Bond Fund is rated by Fitch. The current rating as of September 30, 2021 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 \$5,341,585 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, 2021 was AAAm. Additional information for FLCLASS can be found at <https://www.flclass.com>.

The County's \$63,316,429 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, 2021 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, 2021, 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:

	<b>Asset Allocation Maximum</b>	<b>Individual Issuer Limit</b>
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

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**NOTE 3 – CAPITAL ASSETS**

**A. Changes in Capital Assets**

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

<b>Governmental Activities</b>	<b>Primary Government</b>			<b>Ending Balance 9/30/2021</b>
	<b>Beginning Balance 9/30/2020</b>	<b>Increases</b>	<b>Decreases</b>	
Capital Assets, Not Being Depreciated:				
Land	\$ 77,755,456	\$ 793,893	\$ -	\$ 78,549,349
Construction In Progress	140,518,572	5,139,241	(129,392,212)	16,265,601
Total Capital Assets, Not Being Depreciated	<u>218,274,028</u>	<u>5,933,134</u>	<u>(129,392,212)</u>	<u>94,814,950</u>
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	242,118,310	131,397,671	-	373,515,981
Equipment	159,690,350	11,464,920	(19,500,290)	151,654,980
Intangible Computer Software	8,757,134	202,870	-	8,960,004
Infrastructure	935,998,494	32,131,576	-	968,130,070
Total Capital Assets Being Depreciated	<u>1,346,564,288</u>	<u>175,197,037</u>	<u>(19,500,290)</u>	<u>1,502,261,035</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	(132,532,741)	(10,558,588)		(143,091,329)
Equipment	(125,837,382)	(9,006,388)	15,728,370	(119,115,400)
Intangible Computer Software	(7,768,430)	(582,238)	-	(8,350,668)
Infrastructure	(576,122,537)	(17,793,807)	-	(593,916,344)
Total Accumulated Depreciation	<u>(842,261,090)</u>	<u>(37,941,021)</u>	<u>15,728,370</u>	<u>(864,473,741)</u>
Total Capital Assets, Being Depreciated, Net	<u>504,303,198</u>	<u>137,256,016</u>	<u>(3,771,920)</u>	<u>637,787,294</u>
Governmental Activities Capital Assets, Net	<u>\$ 722,577,226</u>	<u>\$ 143,189,150</u>	<u>\$ (133,164,132)</u>	<u>\$ 732,602,244</u>

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:

<b>Depreciation Governmental Activities:</b>	
General Government	\$ 4,562,716
Public Safety	13,132,174
Physical Environment	973,255
Transportation	13,637,816
Economic Environment	841,702
Human Services	110,589
Culture/Recreation	3,097,493
Court Related	1,511,201
Capital Assets held by the government's Internal Service Fund and charged to individual functions based on usage	<u>74,075</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 37,941,021</u>

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

<b>Business-type Activities</b>	<b>Primary Government</b>			<b>Ending Balance 9/30/2021</b>
	<b>Beginning Balance 9/30/2020</b>	<b>Increases</b>	<b>Decreases</b>	
Capital Assets, Not Being Depreciated:				
Land	\$ 5,793,269	\$ -	\$ -	\$ 5,793,269
Construction In Progress	-	369,312	-	369,312
Total Capital Assets, Not Being Depreciated	5,793,269	369,312	-	6,162,581
Capital Assets, Being Depreciated:				
Buildings and Improvement	37,429,314	1,166,950	-	38,596,264
Equipment	31,283,276	2,858,770	(2,197,286)	31,944,760
Intangible Computer Software	176,255	-	-	176,255
Infrastructure	56,806,144	-	-	56,806,144
Total Capital Assets Being Depreciated	125,694,989	4,025,720	(2,197,286)	127,523,423
Less Accumulated Depreciation For:				
Buildings and Improvements	(30,763,180)	(874,432)	-	(31,637,612)
Equipment	(22,697,239)	(2,357,919)	1,670,535	(23,384,623)
Intangible Computer Software	(176,255)	-	-	(176,255)
Infrastructure	(29,429,272)	(1,602,027)	-	(31,031,299)
Total Accumulated Depreciation	(83,065,946)	(4,834,378)	1,670,535	(86,229,789)
Total Capital Assets, Being Depreciated, Net	42,629,043	(808,658)	(526,751)	41,293,634
Total Business-Type Activities				
Capital Assets, Net	\$ 48,422,312	\$ (439,346)	\$ (526,751)	\$ 47,456,215

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

<b>Depreciation Business-type activities:</b>	
Solid Waste Fund	\$ 3,120,994
Inspections Fund	62,593
Emergency Medical Service Fund	939,397
Bay Center Fund	711,394
Total Depreciation Expense - Business-type Activities	<u>\$ 4,834,378</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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	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Capital Assets, Not Being Depreciated:			
Land	\$ 78,549,349	\$ 5,793,269	\$ 84,342,618
Construction In Progress	16,265,601	369,312	16,634,913
Total Capital Assets, Not Being Depreciated:	94,814,950	6,162,581	100,977,531
Capital Assets, Being Depreciated and Amortized, Net:			
Buildings	373,515,981	38,596,264	412,112,245
Equipment	151,654,980	31,944,760	183,599,740
Intangible Computer Software	8,960,004	176,255	9,136,259
Infrastructure	968,130,070	56,806,144	1,024,936,214
Capital Assets, Being Depreciated:	1,502,261,035	127,523,423	1,629,784,458
Less: Accumulated Depreciation	(864,473,741)	(86,229,789)	(950,703,530)
Total Capital Assets, Being Depreciated, Net:	637,787,294	41,293,634	679,080,928
Total Capital Assets, Net	\$ 732,602,244	\$ 47,456,215	\$ 780,058,459

**C. Construction and Other Contractual Commitments**

The following is a summary of major construction and other contractual commitments outstanding as of September 30, 2021:

<b>Projects</b>	<b>Spent-to-Date</b>	<b>Remaining Commitment</b>
Governmental Activities:		
Building Projects	\$ 4,081,601	\$ 2,866,228
County Jail Facility	97,379,985	264,256
Environmental Projects	2,360,460	578,909
Road & Bridge Projects	16,274,752	13,185,066
Pensacola Beach Projects	10,142,654	572,578
Economic Development Projects	5,476,777	956,057
Parks Projects	1,686,774	1,464,311
Vehicles and Equipment	-	5,794,526
Transit	-	2,841,684
Community Redevelopment Projects	32,851	152,972
Disaster Recovery	9,046,880	2,556,775
RESTORE Projects	1,794,572	4,389,264
<b>Total</b>	<b>\$ 148,277,306</b>	<b>\$ 35,622,626</b>
Business Type Activities		
Solid Waste Landfill Projects	\$ 1,136,140	\$ 2,004,198
Solid Waste Landfill Equipment	-	710,260
<b>Total</b>	<b>\$ 1,136,140</b>	<b>\$ 2,714,458</b>

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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, 2021, was as follows:

	<b>Component Unit</b>			<b>Ending Balance 9/30/2021</b>
	<b>Beginning Balance 9/30/2020</b>	<b>Increases</b>	<b>Decreases</b>	
<b>Santa Rosa Island Authority</b>				
Capital Assets, Being Depreciated:				
Buildings	1,064,609	-	-	1,064,609
Improvements other than Buildings	38,764	32,449	-	71,213
Equipment	<u>180,187</u>	<u>30,580</u>	-	<u>210,767</u>
Total Capital Assets Being Depreciated	1,283,560	63,029	-	1,346,589
Less Accumulated Depreciation For:				
Capital Assets	<u>(747,183)</u>	<u>(44,924)</u>	-	<u>(792,107)</u>
Capital Assets, Net	<u>\$ 536,377</u>	<u>\$ 18,105</u>	<u>\$ -</u>	<u>\$ 554,482</u>

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

**Depreciation component unit:**

Santa Rosa Island Authority	<u>\$ 44,924</u>
Total Depreciation Expense - Component Unit	<u>\$ 44,924</u>

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

The composition of interfund balances as of September 30, 2021 is as follows:

	<b>Receivable From Other Funds</b>	<b>Payable to Other Funds</b>
Major Funds:		
General Fund	\$ 95,154	\$ 609,844
Major Special Revenue Funds:		
Disaster Recovery	\$ -	\$ 50,000,000
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	\$ 50,000,000	\$ 79,784
Non-major Funds:		
Special Revenue Funds	\$ 238,084	\$ 44,056
Internal Service Fund	\$ 400,446	-
	<u>\$ 50,733,684</u>	<u>\$ 50,733,684</u>

	<b>Advances Receivable from Other Funds</b>	<b>Advances Payable to Other Funds</b>
Major Funds:		
General Fund:	\$ 5,481,504	\$ -
Major Special Revenue Funds:		
Disaster Recovery Fund	-	12,126,294
Major Capital Project Fund:		
Local Option Sales Tax Fund (LOST)	14,677,796	-
Non-major Funds:		
Special Revenue Funds	-	8,033,006
	<u>\$ 20,159,300</u>	<u>\$ 20,159,300</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. A temporary loan of \$50 million was provided from the Local Option Sales Tax Fund (LOST) to the Disaster Recovery Fund to cover expenditures related to Hurricane Sally until pending FEMA reimbursements are realized.

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	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 2,195,936	\$ 27,088,475
Major Special Revenue Funds:		
Disaster Recovery	10,000,000	-
Covid Escambia Fund	-	350,000
Major Capital Project Fund:		
Local Option Sales Tax (LOST)	1,686,635	8,868,789
Major Enterprise Fund:		
Solid Waste Fund	-	652,960
Emergency Medical Service Fund	-	1,003,868
Non-major Funds:		
Special Revenue Funds	12,944,169	5,003,210
Debt Service Funds	13,244,268	-
Capital Project Funds	17,858	-
Enterprise Funds	1,850,000	-
Internal Service Fund	1,028,436	-
	<u>\$ 42,967,302</u>	<u>\$ 42,967,302</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, 2021 is as follows:

	<u>General Fund</u>	<u>LOST Fund</u>	<u>Total</u>
PEDC receivable	\$ 12,895	\$ 2,301,383	\$ 2,314,278
IHMC loan receivable	-	5,700,000	5,700,000
	<u>\$ 12,895</u>	<u>\$ 8,001,383</u>	<u>\$ 8,014,278</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, 2021 was \$5,700,000. IHMC is committed to making the following payments to the County under the payment plan:

	Principal	Interest	IHMC Payment Schedule
<u>Year</u>			
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	845,000	132,500	977,500
2027-2028	1,805,000	136,250	1,941,250
	<u>\$ 5,700,000</u>	<u>\$ 1,188,000</u>	<u>\$ 6,888,000</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, 2021:

	<b>Balance</b> <b>10/1/20</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance</b> <b>9/30/21</b>	<b>Due Within</b> <b>One Year</b>
<b>Governmental Activities:</b>					
Revenue bonds payable	\$ 112,620,000	\$ -	\$ (3,405,000)	\$ 109,215,000	\$ 3,555,000
Revenue notes payable	34,010,000	-	(3,430,000)	30,580,000	2,230,000
Bonds/notes payable	146,630,000	-	(6,835,000)	139,795,000	5,785,000
Unamortized Bond Issue Premium	14,073,145	-	(781,254)	13,291,891	-
Total bonds/notes payable	160,703,145	-	(7,616,254)	153,086,891	5,785,000
Claims payable	8,542,000	29,579,163	(29,150,163)	8,971,000	3,026,000
Compensated absences	28,187,949	16,993,731	(16,444,099)	28,737,581	2,873,747
Net other post employment benefits	17,716,746	616,656	-	18,333,402	-
Net pension liability *	255,731,650	-	(178,398,443)	77,333,207	-
Pollution remediation obligation	50,000	-	(30,000)	20,000	7,600
<b>Governmental activities</b>					
<b>long-term liabilities</b>	<b>\$ 470,931,490</b>	<b>\$ 47,189,550</b>	<b>\$ (231,638,959)</b>	<b>\$ 286,482,081</b>	<b>\$ 11,692,347</b>
<b>Business-type Activities:</b>					
Compensated absences	\$ 1,312,387	\$ 860,319	\$ (936,914)	\$ 1,235,792	\$ 122,878
Net other post employment benefits	888,706	-	(87,401)	801,305	-
Net pension liability*	21,983,144	-	(16,374,456)	5,608,688	-
Landfill closure costs	18,446,641	-	(696,337)	17,750,304	74,969
<b>Business-type activities</b>					
<b>Long-term liabilities</b>	<b>\$ 42,630,878</b>	<b>\$ 860,319</b>	<b>\$ (18,095,108)</b>	<b>\$ 25,396,089</b>	<b>\$ 197,847</b>

\* 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, 2021, there are no business type-activity notes or bonds payable.

The following is a schedule of bonds and notes outstanding at September 30, 2021:

	<u>Purpose of Issue</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Final Maturity</u>
<b>Governmental Activities:</b>					
Revenue Bonds:					
Sales Tax Revenue Bonds,					
Series 2017	Capital Project	\$ 78,060,000	\$ 75,980,000	2%-5%	10/1/2047
Capital Improvement Refunding Revenue Bond					
Series 2018	Capital Project	\$ 41,545,000	\$ 33,235,000	5.000%	10/1/2031
Total Revenue Bonds			<u>109,215,000</u>		
Revenue Notes:					
Sales Tax Refunding Revenue Note					
Series 2012	Refunding	\$ 48,040,000	\$ 30,580,000	2.820%	10/1/2032
Total Revenue Notes			<u>30,580,000</u>		
<b>Total Bonds &amp; Notes Payable - Governmental Activities</b>			<b><u>\$ 139,795,000</u></b>		

**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, 2021. 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, 2021:

		Current Year Total Revenue	Pledged Outstanding Principal & Interest	Estimated Revenue Percentage Pledged	Principal & Interest Paid	Maturity Calendar Year
<b><u>Governmental Activities</u></b>		<b><u>Pledged</u></b>				
<b>Revenue Bonds and Notes:</b>						
Sales Tax Revenue Bond Series 2017	Half Cent Sales Tax	\$ 32,604,337	\$ 142,135,100	16.8%	\$ 4,195,700	2047
Capital Improvement Refunding Revenue Bond Series 2018	Non-Ad valorem	4,674,750	42,469,000	91%	4,664,750	2031
Sales Tax Refunding Revenue Note Series 2012	Half Cent Sales Tax	32,604,337	36,381,970	10.1%	3,101,234	2032
Capital Improvement Revenue Note Series 2014	Non-Ad valorem	1,283,854	-		1,282,584	2021
<b>Total Revenue Bonds and Notes - Governmental Activities</b>			<b>\$ 220,986,070</b>		<b>\$ 13,244,268</b>	



**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, 2021:

	<b>Balance 10/1/20</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Balance 9/30/21</b>
<b>Governmental Activities:</b>				
Board of County Commissioners	\$ 12,109,044	\$ 7,038,603	\$ (7,438,731)	\$ 11,708,916
Clerk	671,026	254,013	(277,480)	647,559
Property Appraiser	529,548	307,850	(302,495)	534,903
Supervisor of Elections	97,770	66,945	(86,156)	78,559
Sheriff	13,268,126	8,400,929	(7,344,362)	14,324,693
Tax Collector	489,364	318,444	(376,400)	431,408
Internal Service Fund - BCC	248,888	92,769	(171,003)	170,654
Internal Service Fund - Clerk	774,183	514,178	(447,472)	840,889
	<u>\$ 28,187,949</u>	<u>\$ 16,993,731</u>	<u>\$ (16,444,099)</u>	<u>\$ 28,737,581</u>
<b>Business-type Activities:</b>				
Solid Waste Fund	\$ 470,420	\$ 199,640	\$ (241,533)	\$ 428,527
Inspection Fund	331,318	111,805	(112,949)	330,174
Emergency Medical Service Fund	510,649	548,874	(582,432)	477,091
	<u>\$ 1,312,387</u>	<u>\$ 860,319</u>	<u>\$ (936,914)</u>	<u>\$ 1,235,792</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, 2021:

	<b>Balance 10/1/20</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Balance 9/30/21</b>
<b>Governmental Activities:</b>				
Governmental Activities	\$ 17,716,746	\$ 616,656	\$ -	\$ 18,333,402
	<u>\$ 17,716,746</u>	<u>\$ 616,656</u>	<u>\$ -</u>	<u>\$ 18,333,402</u>
<b>Business-type Activities:</b>				
Solid Waste Fund	\$ 172,896	\$ 7,068	\$ -	\$ 179,964
Emergency Medical Service Fund	591,592	-	(103,508)	488,084
Inspections Fund	124,218	9,039	-	133,257
	<u>\$ 888,706</u>	<u>\$ 16,107</u>	<u>\$ (103,508)</u>	<u>\$ 801,305</u>

**F. Net Pension Liability (NPL)**

The following is a summary schedule of the net pension liability as of September 30, 2021:

Net pension liability FRS

	<b>Balance 10/1/20</b>	<b>Increase (Decrease)</b>	<b>Balance 9/30/21</b>
<b>Governmental Activities:</b>			
Governmental Activities	\$ 214,778,827	\$ (179,137,099)	\$ 35,641,728
	<u>\$ 214,778,827</u>	<u>\$ (179,137,099)</u>	<u>\$ 35,641,728</u>
<b>Business-type Activities:</b>			
Solid Waste Fund	\$ 2,101,493	\$ (1,738,254)	\$ 363,239
Inspections Fund	1,758,923	(1,585,411)	173,512
Emergency Medical Service Fund	14,603,477	(13,118,589)	1,484,888
	<u>\$ 18,463,893</u>	<u>\$ (16,442,254)</u>	<u>\$ 2,021,639</u>
<b>Total NPL FRS</b>	<b><u>\$ 233,242,720</u></b>	<b><u>\$ (195,579,353)</u></b>	<b><u>\$ 37,663,367</u></b>

Net pension liability HIS

	<b>Balance 10/1/20</b>	<b>Increase (Decrease)</b>	<b>Balance 9/30/21</b>
<b>Governmental Activities:</b>			
Governmental Activities	\$ 40,952,823	\$ 738,656	\$ 41,691,479
	<u>\$ 40,952,823</u>	<u>\$ 738,656</u>	<u>\$ 41,691,479</u>
<b>Business-type Activities:</b>			
Solid Waste Fund	\$ 433,786	\$ 7,168	\$ 440,954
Inspections Fund	336,176	6,537	342,713
Emergency Medical Fund	2,749,289	54,093	2,803,382
	<u>\$ 3,519,251</u>	<u>\$ 67,798</u>	<u>\$ 3,587,049</u>
<b>Total NPL HIS</b>	<b><u>\$ 44,472,074</u></b>	<b><u>\$ 806,454</u></b>	<b><u>\$ 45,278,528</u></b>
 <b>Governmental Activities:</b>	 \$ 255,731,650	 \$ (178,398,443)	 \$ 77,333,207
<b>Business-type Activities:</b>	<u>21,983,144</u>	<u>(16,374,456)</u>	<u>5,608,688</u>
<b>Total NPL</b>	<b><u>\$ 277,714,794</u></b>	<b><u>\$ (194,772,899)</u></b>	<b><u>\$ 82,941,895</u></b>

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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>	
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	4,225,000	4,526,200	2,490,000	608,431	11,849,631
2027-2031	21,065,000	19,416,500	13,565,000	1,933,925	55,980,425
2032-2036	14,650,000	15,135,000	5,225,000	149,801	35,159,801
2037-2041	21,155,000	10,827,300	-	-	31,982,300
2042-2046	26,760,000	5,225,500	-	-	31,985,500
2047	6,180,000	216,300	-	-	6,396,300
<b>Total</b>	<b>\$ 109,215,000</b>	<b>\$ 75,389,100</b>	<b>\$ 30,580,000</b>	<b>\$ 5,801,970</b>	<b>\$ 220,986,070</b>

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

**Governmental Activities:**

Revenue Bonds:

Sales Tax Revenue Bond, Series 2017

**Annual Principal Installment Amounts**

\$ 757,000 to \$ 6,180,000

Capital Improvement Refunding Revenue Bond, Series 2018

\$ 2,980,000 to \$ 3,830,000

Revenue Notes:

Sales Tax Refunding Revenue Note, Series 2012

\$ 2,230,000 to \$ 5,225,000

**ESCAMBIA COUNTY, FLORIDA**  
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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
10/1/2022	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	33,235,000	9,234,000	42,469,000	178,517,069	220,986,069

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

## **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; this was fully repaid on September 30, 2021.

The **Sales Tax Revenue Bond, Series 2017** for a par amount of \$78,060,000 and a net premium of \$10,682,424 was issued on June 22, 2017. The bonds have coupon rates ranging from 2% to 5%, with the yield ranging from .93% to 3.69% and a maturity date of October 1, 2047. The proceeds of this bond are reported in the 2017 Capital Projects fund and are being used for the construction of the new Jail Facility. The bond is secured by certain pledged revenues consisting of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.

Bond compliance updates for the Sales Tax Revenue Bond, Series 2017 consist of:

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

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

- The Sales Tax Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of \$29,535,000 on October 21, 2011. The proceeds of this bond were used to advance refund a portion of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond was secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.
- The Capital Improvement Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of \$19,345,000 on December 9, 2011. The proceeds of this 2011 Bond were used to advance refund all of the outstanding Capital Improvement Revenue Bonds Series 2002. The Bond was secured by a covenant to budget and appropriate from available Non-Ad Valorem revenues.
- The Capital Improvement Revenue Note, Series 2013 which was issued in the aggregate amount of \$12,000,000 on November 14, 2013. The proceeds of this note reimbursed the LOST fund for acquisition and construction of certain transportation and drainage related capital improvements of the County. The Note was secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

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

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

**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, 2021, 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, 2021, 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, 2021, Perdido Landfill's Class I capacity is at 48.48%, leaving an estimated life of thirty four (34) years remaining. The accrued cost for closure care and postclosure care as of September 30, 2021, is \$17,750,304. The remaining closure and postclosure costs to be recognized, based upon the current engineering estimates are \$22,177,636, 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, 2021. 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, 2021 is \$12,807,312.

**Closure and Postclosure Care Liability:**

	2021	2020
Current	\$ 74,969	\$ 67,942
Long-term	17,675,335	18,378,699
Total Liability	<u>\$ 17,750,304</u>	<u>\$ 18,446,641</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](http://www.dep.state.fl.us/waste).

The former Escambia County Mosquito Control Facility pollution remediation expenditures were approximately \$7,626 during fiscal year 2021. Revised estimates for projected costs through 2022 are \$20,000.

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, 2021 in the governmental activities statement of net position is estimated to be approximately \$20,000.

**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 \$8,971,000 reported in the Internal Service Fund at September 30, 2021 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:**

	2021	2020
Unpaid claims, beginning	\$ 6,647,000	\$ 7,658,000
Claims incurred and changes in estimates	1,314,043	16,935
Less: claims paid	(1,041,043)	(1,027,935)
Unpaid claims, ending	\$ 6,920,000	\$ 6,647,000
Estimated claims due within one year	(975,000)	(1,034,000)
Estimated claims due longer than one year	\$ 5,945,000	\$ 5,613,000

**Medical:**

	2021	2020
Unpaid claims, beginning	\$ 1,895,000	\$ 1,820,000
Changes in estimates	156,000	75,000
Claims incurred	28,109,120	25,172,901
Less: claims paid	(28,109,120)	(25,172,901)
Unpaid claims, ending	\$ 2,051,000	\$ 1,895,000
Estimated claims due within one year	(2,051,000)	(1,895,000)
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](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.

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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 2021 and 2020 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, 2021 and two preceding FRS fiscal years are as follows:

	<u>7/1/21- 9/30/21</u>	<u>7/1/20- 6/30/21</u>	<u>7/1/19- 6/30/20</u>	<u>7/1/18- 6/30/19</u>
Regular Class - Members not qualifying for other classes:	10.82%	10.00%	8.47%	8.26%
Senior Management:	29.01%	27.29%	25.41%	24.06%
Elected Officials Class:	51.42%	49.18%	48.82%	48.70%
Deferred Retirement Option Program (DROP):	18.34%	16.98%	14.60%	14.03%
Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers meet the criteria to qualify for this class:	25.89%	24.45%	25.48%	24.50%
Special Risk Administrative Support:	37.76%	35.84%	38.59%	34.98%

For the years ending September 30, 2021, 2020, 2019, the County contributed \$23,557,561, \$22,349,074, and \$20,797,709, 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, 2021, the County reported a liability of \$82,941,895 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. 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, 2021, the County's change in proportion was decreased from its proportion measured as of June 30, 2020.

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, 2021	\$ 37,663,367	\$ 45,278,528	\$ 82,941,895
County's proportion at June 30, 2021	0.0049860	0.0036912	
County's proportion at June 30, 2020	0.0053815	0.0036423	
Change in proportion during current year	<u>-0.0003955</u>	<u>0.0000489</u>	

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For the fiscal year ended September 30, 2021, the County recognized a reduction in pension expense of (\$19,183,529).

At September 30, 2021, 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	\$ 6,455,561	\$ -	\$ 1,515,134	\$ 18,965	\$ 7,951,730
Changes in assumptions	25,771,141	-	3,557,879	1,865,591	27,463,429
Net difference between projected and actual earnings on pension plan investments	-	131,398,013	47,202	-	(131,350,811)
Changes in proportion and differences between County contributions and proportionate share of contributions	3,190,112	14,105,812	1,818,583	1,323,902	(10,421,019)
County contributions subsequent to the measurement date	4,647,565	-	492,575	-	5,140,140
	<u>\$ 40,064,379</u>	<u>\$ 145,503,825</u>	<u>\$ 7,431,373</u>	<u>\$ 3,208,458</u>	<u>\$ (101,216,531)</u>

The \$5,140,140 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, 2022. 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	\$ 19,389,090	\$ (1,027,461)	\$ 18,361,629
2022	22,609,472	(327,320)	22,282,152
2023	29,948,846	(675,356)	29,273,490
2024	38,377,351	(896,445)	37,480,906
2025	(237,748)	(670,438)	(908,186)
Thereafter	-	(133,320)	(133,320)
TOTALS	<u>\$ 110,087,011</u>	<u>\$ (3,730,340)</u>	<u>\$ 106,356,671</u>

The total FRS pension liability as of the actuarial valuation date of July 1, 2021 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**  
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FRS actuarial methods and assumptions are:

Valuation Date	7/1/2021
Measurement Date	6/30/2021
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 PUB-2010 base table, projected generationally with Scale MP-2018.

HIS actuarial methods and assumptions are:

Valuation Date	7/1/2021
Measurement Date	6/30/2021
Actuarial Assumptions:	
Discount rate	2.16%
Long-term expected rate of return, net of investment expense, including inflation	N/A
Municipal bond rate	2.16%
Inflation	2.40%
Salary increases including inflation	3.25%

Mortality rates were based on the PBU-2010 base table, projected generationally with scale MP-2018.

The actuarial assumptions that determined the total pension liability as of June 30, 2021 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.

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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:

<b>Asset Class</b>	<b>Target Allocation (1)</b>	<b>Annual Arithmetic Return</b>	<b>Compound Annual (Geometric) Return</b>	<b>Standard Deviation</b>
Cash	1.0%	2.1%	2.1%	1.1%
Fixed income	20.0%	3.8%	3.7%	3.3%
Global equity	54.2%	8.2%	6.7%	17.8%
Real estate	10.3%	7.1%	6.2%	13.8%
Private equity	10.8%	11.7%	8.5%	26.4%
Strategic investments	<u>3.7%</u>	5.7%	5.4%	8.4%
	100%			
Assumed Inflation - Mean			2.4%	1.2%

(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%	1.16%	2.16%	3.16%
\$ 168,433,091	\$ 37,663,367	\$ (71,645,464)	\$ 52,346,365	\$ 45,278,528	\$ 39,488,017

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 \$19,134,707 was determined by an actuarial valuation as of September 30, 2019, with a September 30, 2020 measurement date. These liabilities are used for the reporting date of September 30, 2021.

The total OPEB liability for the September 30, 2021 reporting date was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Valuation Date:	September 30, 2019
Measurement Date:	September 30, 2020
Employers Reporting Date:	September 30, 2021
Methods and Assumptions:	
Actuarial cost method	Individual Entry Age Normal
Inflation	2.25%
Discount Rate	2.41%
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% (0.0% for premiums to reflect actual increase) and gradually decreasing to an ultimate trend rate of 3.99%.
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 2.75% as of the beginning of the measurement period to 2.41% as of September 30, 2020. The healthcare cost trend assumption was revised to reflect the removal of the additional trend to model the excise ("Cadillac") tax as a result of the repeal of the excise tax in December 2019. There were no benefit changes during the year.

The discount rate Long-Term Municipal Bond Rate was based on the Fidelity General Obligation AA index rate as of September 30, 2020, 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.

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Changes of assumptions and other inputs reflect a change in the discount rate from 2.75% in 2020 to 2.41% in 2021.

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

	Total OPEB Liability
<b>Balance at 9/30/2020</b>	<u>\$ 18,605,452</u>
<b>Changes for the Year:</b>	
Service Cost	769,681
Interest on Total OPEB liability	518,387
Changes of benefit terms	-
Difference between expected & actual experience	-
Changes in assumptions & other inputs	290,584
Benefit payments	(1,049,397)
<b>Net changes</b>	<u>529,255</u>
<b>Balance at 9/30/2021</b>	<u><u>\$ 19,134,707</u></u>

The County recognized OPEB expense of \$804,857 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	\$ 769,681
Interest	518,387
Recognition of Outflow/(Inflow) of Resources due to Liabilities	(483,211)
<b>Total OPEB Expense</b>	<u><u>804,857</u></u>



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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
	1.41%	2.41%	3.41%
Total OPEB liability	\$ 21,002,401	\$ 19,134,707	\$ 17,532,571

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	\$ 17,973,761	\$ 19,134,707	\$ 20,377,139

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

At September 30, 2021, 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	\$ 38,203	\$ 572,889	\$ (534,686)
Changes in assumptions and other inputs	\$ 248,690	\$ 1,765,156	\$ (1,516,466)
Estimated benefits paid after the measurement date	\$ 1,106,313	\$ -	\$ 1,106,313
	<u>\$ 1,393,206</u>	<u>\$ 2,338,045</u>	<u>\$ (944,839)</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, 2021. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Reporting year Ending Sept 30,	County Total Deferred Outflow (Deferred Inflow)
2022	\$ (483,211)
2023	\$ (483,211)
2024	\$ (459,961)
2025	\$ (388,861)
2026	\$ (260,472)
Thereafter	\$ 24,564
<b>TOTALS</b>	<b>\$ (2,051,152)</b>

**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, 2021 are as follows:

Court-Related	\$ 4,231,715
Culture & Recreation	4,859,636
Health	63,413
Resource Conservation	1,598,942
Records Modernization	4,653,735
Fire & Rescue	2,983,907
	<u>\$ 18,391,348</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, 2021, Escambia County abated property taxes totaling \$2,229,098 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 \$1,798,899.
- A 100% property tax abatement to a new business located in an area designated enterprise zone. The abatement amounted to \$306,325.
- A 62% property tax abatement to a manufacturer of nylon products to expand and equip the existing production facility. The abatement amounted to \$119,092.

- 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 \$4,782.

## **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, 2021 the Disaster Recovery Special Revenue Fund, a major fund, has a deficit fund balance of \$58,189,496. This deficit is primarily due to the September 2020 Hurricane Sally event. Advances from the LOST Fund, and a loan from the General Fund have funded the deficit. Expenditures are expected to be reimbursed primarily through grant funding.

At September 30, 2021 the MSBU Assessment Program Special Revenue Fund, a non-major fund, has a deficit fund balance of \$4,375,473. The deficit is due to expenditures related to MSBU improvements. A portion of this deficit is funded by advances from the LOST Fund and will be repaid in the future from MSBU assessments.

## **NOTE 13 – CHANGE IN ACCOUNTING PRINCIPLE**

Escambia County adopted GASB statement No. 84 Fiduciary Activities for Fiscal Year 2021. The implementation of this statement resulted in a restatement (addition) of beginning fiduciary net position of approximately \$6,367,535 in order to record the beginning net position, custodial funds.

The impact on the balance of fiduciary net position, custodial funds at the beginning of the period is as follows:

	<b>Custodial Funds</b>
Beginning Net Position, Originally reported	\$ -
Change in Accounting from GASB 84	
Clerk General Custodial	5,711,172
Sheriff General Custodial	373,308
County Inmate Trust Custodial	283,055
Beginning Net Position, As adjusted	<u><u>\$ 6,367,535</u></u>

#### **NOTE 14 – UNEARNED REVENUE**

At the end of the current fiscal year, approximately \$40 million of unearned revenue was related to advanced funding from the American Rescue Plan Act. The American Rescue Plan does not require the County to hold unspent funds in a separate bank account. The unspent money is not earned so it is not a component of net position at the fund or government wide level. Since the terms of the grants require the funds to be expended within a set number of years and unspent funds are not considered restricted assets of the government unit, the County does not consider presentation of the unspent monies as restricted assets necessary as of September 30, 2021.

#### **NOTE 15 – SUBSEQUENT EVENTS**

The County has evaluated events and transactions that occurred between September 30, 2021, and February 11, 2022, 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 Disaster Recovery Fund has received approximately \$20 million dollars, which consists primarily of FEMA reimbursements related to Hurricane Sally. These funds have reduced the prior year deficit fund balance.

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\*

<b>Total OPEB liability</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Service cost	\$ 769,681	\$ 935,763	\$ 953,064
Interest	518,387	792,241	725,595
Changes of benefit terms	-	-	-
Difference between expected & actual experience	-	(743,090)	-
Changes in assumptions & other inputs	290,584	(1,558,334)	(600,829)
Benefit payments	(1,049,397)	(1,141,018)	(1,072,304)
<b>Net change in total OPEB liability</b>	<b>529,255</b>	<b>(1,714,438)</b>	<b>5,526</b>
Total OPEB liability - Beginning	18,605,452	20,319,890	20,314,364
Total OPEB liability - Ending	<b>\$ 19,134,707</b>	<b>\$ 18,605,452</b>	<b>\$ 20,319,890</b>
<b>Covered-Employee payroll</b>	<b>\$ 131,230,852</b>	<b>\$ 129,546,501</b>	<b>\$ 125,844,115</b>
<b>Total OPEB liability as a percentage of covered-Employee Payroll</b>	<b>14.58%</b>	<b>14.36%</b>	<b>16.15%</b>

*Continued on next page*

<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>
---

<b>2018</b>	
<hr/>	
\$	984,332
	647,293
	-
	-
	(743,489)
	(939,695)
	<hr/>
	<b>(51,559)</b>
	<hr/>
	20,365,923
<b>\$</b>	<b>20,314,364</b>
	<hr/>
	<hr/>
\$	116,565,931
	17.43%



**ESCAMBIA COUNTY, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
Last 10 Fiscal Years\*

<b>Florida Retirement System (FRS)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
County's proportion of the net pension liability (asset)	0.49859737%	0.53815134%	0.54913427%
County's proportion of the net pension liability (asset)	\$ 37,663,367	\$ 233,242,720	\$ 189,114,199
County's covered payroll	\$ 97,757,866	\$ 96,531,697	\$ 96,494,359
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	38.53%	241.62%	195.98%
FRS plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%

<b>Health Insurance Subsidy (HIS)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
County's proportion of the net pension liability (asset)	0.369123350%	0.364231506%	0.374098816%
County's proportion of the net pension liability (asset)	\$ 45,278,528	\$ 44,472,074	\$ 41,857,914
County's covered payroll	\$ 129,638,946	\$ 126,114,789	\$ 123,638,645
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	34.93%	35.26%	33.86%
FRS plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	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.

*Continued on next page*

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
0.53661345%	0.55334444%	0.539069213%	0.491069200%	0.478135639%
\$ 161,630,752	\$ 163,675,571	\$ 136,115,399	\$ 63,428,173	\$ 29,173,305
\$ 91,955,109	\$ 90,995,678	\$ 86,066,707	\$ 82,216,864	\$ 83,923,116
175.77%	179.87%	158.15%	77.15%	34.76%
84.26%	83.89%	84.88%	92.00%	96.09%

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
0.368148238%	0.368148238%	0.360521192%	0.352411204%	0.341734437%
\$ 38,596,879	\$ 39,364,108	\$ 42,017,251	\$ 35,940,399	\$ 31,953,004
\$ 118,692,154	\$ 115,857,560	\$ 111,319,337	\$ 100,474,785	\$ 96,394,207
32.52%	33.98%	37.74%	35.77%	33.15%
2.15%	1.64%	0.97%	0.50%	0.99%

**ESCAMBIA COUNTY, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**

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

<b>Florida Retirement System (FRS)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Contractually required contribution	\$ 18,994,406	\$ 17,880,384	\$ 17,027,125
Contributions in relation to the contractually required contribution	(18,994,406)	(17,880,384)	(17,027,125)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 97,530,696	\$ 96,505,283	\$ 96,839,713

Contributions as a percentage of covered payroll	19.48%	18.53%	17.58%
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<b>Health Insurance Subsidy (HIS)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Contractually required contribution	\$ 2,169,710	\$ 2,098,896	\$ 2,077,334
Contributions in relation to the contractually required contribution	(2,169,710)	(2,098,896)	(2,077,334)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 130,705,422	\$ 126,439,518	\$ 125,140,602

Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%
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\* The amounts presented for each fiscal year were determined as of September 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.

*Continued on next page*

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 15,293,052	\$ 14,404,918	\$ 13,146,062	\$ 11,972,684	\$ 10,473,200
(15,293,052)	(14,404,918)	(13,146,062)	(11,972,684)	\$ (10,473,200)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 93,514,918	\$ 89,221,118	\$ 87,227,854	\$ 87,179,508	\$ 86,379,678
16.35%	16.15%	15.07%	13.73%	12.12%

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 1,977,604	\$ 1,948,347	\$ 1,847,901	\$ 1,347,135	\$ 1,170,667
(1,977,604)	(1,948,347)	(1,847,901)	(1,347,135)	\$ (1,170,667)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 119,132,771	\$ 117,370,301	\$ 103,777,681	\$ 103,414,127	\$ 97,555,583
1.66%	1.66%	1.78%	1.30%	1.20%

**ESCAMBIA COUNTY, FLORIDA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The following changes in actuarial assumptions occurred in 2021:

**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 2.40%. Payroll growth, including inflation remained at 3.25%. The long-term expected rate of return remained at 6.8%, and the active member mortality assumption was updated.

**HIS:** The municipal rate used to determine total pension liability was decreased from 2.21% to 2.16%.

**OPEB RELATED NOTES TO SCHEDULE:**

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

*Changes in Assumptions.* Changes in assumptions and other inputs include the change in the discount rate from 2.75% to 2.41% as of September 30, 2021. The following are the discount rates used in each period:

2021	2.41%
2020	2.75%
2019	3.83%
2018	3.50%
2017	3.10%

*Healthcare Cost Trend Rates.* Based on the Getzen Model, with trending starting at 6.50% (0.0% for premiums to reflect actual increase) and gradually decreasing to an ultimate trend rate of 3.99%.



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## **OTHER SUPPLEMENTARY INFORMATION**

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**LOCAL OPTION SALES TAX FUND**  
For the Year Ended September 30, 2021

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under)</b>
<b>REVENUES</b>			
Taxes	\$ 46,582,869	\$ 58,513,941	\$ 11,931,072
Intergovernmental Revenues	347,658	3,683,188	3,335,530
Charges for Services	171,000	253,576	82,576
Investment Income	-	533,070	533,070
Miscellaneous Revenues	105,464	1,614,895	1,509,431
<b>Total Revenues</b>	<u>47,206,991</u>	<u>64,598,670</u>	<u>17,391,679</u>
<b>EXPENDITURES</b>			
Current:			
General Government	50,576,403	866,850	49,709,553
Public Safety	-	-	-
Physical Environment	302,850	116,835	186,015
Transportation	1,470,926	1,324,514	146,412
Economic Environment	1,734,766	1,132,565	602,201
Human Services	191,866	127,353	64,513
Culture/Recreation	1,861,857	1,609,847	252,010
Court-Related	-	-	-
Capital Outlay	114,008,929	32,326,386	81,682,543
<b>Total Expenditures</b>	<u>170,147,597</u>	<u>37,504,350</u>	<u>132,643,247</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(122,940,606)</u>	<u>27,094,320</u>	<u>150,034,926</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,686,635	1,686,635	-
Transfers (Out)	(8,869,059)	(8,868,789)	270
<b>Total Other Financing Sources and (Uses)</b>	<u>(7,182,424)</u>	<u>(7,182,154)</u>	<u>270</u>
<b>Net Change in Fund Balance</b>	<u>(130,123,030)</u>	<u>19,912,166</u>	<u>150,035,196</u>
<b>Fund Balance - Beginning</b>	<u>130,123,030</u>	<u>123,129,275</u>	<u>(6,993,755)</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 143,041,441</u>	<u>\$ 143,041,441</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, 2021

	<b>Board Of County Commissioners</b>	<b>Clerk of the Circuit Court and Comptroller</b>	<b>Property Appraiser</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 47,364,213	\$ 4,760,102	\$ 822,331
Investments	26,784,508	-	-
Accounts Receivable	1,400,241	424	-
Accrued Interest Receivable	156,349	-	-
Special Assessments Receivable	-	-	-
Due from Other Funds	2,731,264	-	-
Advances Receivable from Other Funds	5,481,504	-	-
Due from Other Governments	3,933,712	10,593	-
Inventories	423,433	-	-
Other Assets	12,895	-	-
<b>Total Assets</b>	<b>\$ 88,288,119</b>	<b>\$ 4,771,119</b>	<b>\$ 822,331</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,369,041	\$ 81,321	\$ 13,177
Contracts Payable	13,955	1,019	-
Accrued Liabilities	4,263,634	412,559	257,046
Due to Other Funds	15,370	1,536,034	550,893
Due to Other Governments	116,005	1,919,524	1,215
Deposits	493,230	-	-
Unearned Revenue	-	-	-
Other Current Liabilities	-	201,248	-
<b>Total Liabilities</b>	<b>7,271,235</b>	<b>4,151,705</b>	<b>822,331</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Capital Lease	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventories	423,433	-	-
Assigned to:			
Subsequent Year's Budget	40,067,119	619,414	-
Unassigned	40,526,332	-	-
<b>Total Fund Balances</b>	<b>81,016,884</b>	<b>619,414</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 88,288,119</b>	<b>\$ 4,771,119</b>	<b>\$ 822,331</b>

<b>Sheriff</b>	<b>Supervisor of Elections</b>	<b>Tax Collector</b>	<b>Eliminations</b>	<b>Total General Funds</b>
\$ 4,087,793	\$ -	\$ 1,583,494	\$ -	\$ 58,617,933
-	-	-	-	26,784,508
-	-	-	-	1,400,665
-	-	-	-	156,349
-	-	-	-	-
95,154	-	-	(2,731,264)	95,154
-	-	-	-	5,481,504
123,397	72,721	15,706	-	4,156,129
538,198	-	-	-	961,631
-	-	-	-	12,895
<u>\$ 4,844,542</u>	<u>\$ 72,721</u>	<u>\$ 1,599,200</u>	<u>\$ (2,731,264)</u>	<u>\$ 97,666,768</u>
\$ 233,656	\$ 39,992	\$ 289,097	\$ -	\$ 3,026,284
-	-	-	-	14,974
3,778,051	32,652	175,148	-	8,919,090
294,637	-	944,174	(2,731,264)	609,844
-	77	2,221	-	2,039,042
-	-	-	-	493,230
-	-	188,560	-	188,560
-	-	-	-	201,248
<u>4,306,344</u>	<u>72,721</u>	<u>1,599,200</u>	<u>(2,731,264)</u>	<u>15,492,272</u>
-	-	-	-	-
-	-	-	-	-
538,198	-	-	-	961,631
-	-	-	-	40,686,533
-	-	-	-	40,526,332
<u>538,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,174,496</u>
\$ 4,844,542	\$ 72,721	\$ 1,599,200	\$ (2,731,264)	\$ 97,666,768

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GENERAL FUND BY CATEGORY**  
For the Year Ended September 30, 2021

	<b>Board Of County Commissioners</b>	<b>Clerk of the Circuit Court and Comptroller</b>	<b>Property Appraiser</b>
<b>REVENUES</b>			
Taxes	\$ 134,492,650	\$ -	\$ -
Franchise Fees	13,922,578	-	-
Special Assessments	939,798	-	-
Intergovernmental Revenues	43,879,508	832,306	-
Charges for Services	3,371,383	7,036,415	14,874
Judgments and Fines	67,233	1,715,527	-
Investment Income	171,519	477,225	-
Miscellaneous Revenues	8,583,513	285,738	2,449
<b>Total Revenues</b>	<b>205,428,182</b>	<b>10,347,211</b>	<b>17,323</b>
<b>EXPENDITURES</b>			
Current:			
General Government	36,248,525	4,773,298	5,969,596
Public Safety	45,117,107	-	-
Physical Environment	1,719,034	-	-
Transportation	2,696,234	-	-
Human Services	10,658,205	-	-
Culture/Recreation	1,549,130	-	-
Court-Related	-	7,148,338	-
<b>Total Expenditures</b>	<b>97,988,235</b>	<b>11,921,636</b>	<b>5,969,596</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>107,439,947</b>	<b>(1,574,425)</b>	<b>(5,952,273)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	4,894,638	3,596,520	6,503,166
Transfers (Out)	(110,047,824)	(1,782,726)	(550,893)
<b>Total Other Financing Sources and (Uses)</b>	<b>(105,153,186)</b>	<b>1,813,794</b>	<b>5,952,273</b>
<b>Net Change in Fund Balances</b>	<b>2,286,761</b>	<b>239,369</b>	<b>-</b>
<b>Fund Balances - Beginning</b>	<b>78,730,123</b>	<b>380,045</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 81,016,884</b>	<b>\$ 619,414</b>	<b>\$ -</b>

<b>Sheriff</b>	<b>Supervisor of Elections</b>	<b>Tax Collector</b>	<b>Eliminations</b>	<b>Total General Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ 134,492,650
-	-	-	-	13,922,578
-	-	-	-	939,798
-	-	185,249	-	44,897,063
-	6,382	3,796,697	-	14,225,751
-	-	-	-	1,782,760
-	-	-	-	648,744
-	-	130,405	(3,906,165)	5,095,940
-	6,382	4,112,351	(3,906,165)	216,005,284
-	2,290,714	8,344,630	(3,906,165)	53,720,598
65,875,394	-	-	-	110,992,501
-	-	-	-	1,719,034
-	-	-	-	2,696,234
-	-	-	-	10,658,205
-	-	-	-	1,549,130
-	-	-	-	7,148,338
65,875,394	2,290,714	8,344,630	(3,906,165)	188,484,040
(65,875,394)	(2,284,332)	(4,232,279)	-	27,521,244
66,042,607	2,284,332	5,176,453	(86,301,780)	2,195,936
(64,638)	-	(944,174)	86,301,780	(27,088,475)
65,977,969	2,284,332	4,232,279	-	(24,892,539)
102,575	-	-	-	2,628,705
435,623	-	-	-	79,545,791
\$ 538,198	\$ -	\$ -	\$ -	\$ 82,174,496

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

For the Year Ended September 30, 2021

	<b>Board Of County Commissioners</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>
<b>REVENUES</b>			
Taxes	\$ 134,982,443	\$ 134,982,443	\$ 134,492,650
Franchise Fees	12,373,845	12,373,845	13,922,578
Special Assessments	840,940	840,940	939,798
Intergovernmental Revenues	33,758,345	34,164,196	43,879,508
Charges for Services	1,943,510	1,868,863	3,371,383
Judgments and Fines	64,600	64,600	67,233
Investment Income	-	-	171,519
Miscellaneous Revenues	5,398,749	5,851,119	8,583,513
<b>Total Revenues</b>	<b>189,362,432</b>	<b>190,146,006</b>	<b>205,428,182</b>
<b>EXPENDITURES</b>			
Current:			
General Government	75,466,054	70,340,364	36,248,525
Public Safety	50,462,261	50,847,755	45,117,107
Physical Environment	1,663,566	1,822,990	1,719,034
Transportation	2,922,295	3,016,351	2,696,234
Human Services	3,888,740	3,891,240	10,658,205
Culture/Recreation	1,546,347	1,546,347	1,549,130
Court-Related	-	-	-
<b>Total Expenditures</b>	<b>135,949,263</b>	<b>131,465,047</b>	<b>97,988,235</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>53,413,169</b>	<b>58,680,959</b>	<b>107,439,947</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	2,378,436	2,445,936	4,894,638
Transfers (Out)	(102,609,002)	(111,422,736)	(110,047,824)
<b>Total Other Financing Sources and (Uses)</b>	<b>(100,230,566)</b>	<b>(108,976,800)</b>	<b>(105,153,186)</b>
<b>Net Change in Fund Balances</b>	<b>(46,817,397)</b>	<b>(50,295,841)</b>	<b>2,286,761</b>
<b>Fund Balances - Beginning</b>	<b>46,817,397</b>	<b>50,295,841</b>	<b>78,730,123</b>
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,016,884</b>

Continued

**Clerk of the Circuit Court and Comptroller**

<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>
\$ -	\$ -	\$ -
-	-	-
-	-	-
285,844	285,844	832,306
5,577,241	5,577,241	7,036,415
1,570,000	1,570,000	1,715,527
390,100	390,100	477,225
284,500	284,500	285,738
<u>8,107,685</u>	<u>8,107,685</u>	<u>10,347,211</u>
5,018,520	5,018,520	4,773,298
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
6,685,685	6,685,685	7,148,338
<u>11,704,205</u>	<u>11,704,205</u>	<u>11,921,636</u>
<u>(3,596,520)</u>	<u>(3,596,520)</u>	<u>(1,574,425)</u>
3,596,520	3,596,520	3,596,520
-	-	(1,782,726)
<u>3,596,520</u>	<u>3,596,520</u>	<u>1,813,794</u>
-	-	239,369
-	-	380,045
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,414</u>

**Property Appraiser**

<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
7,414	14,341	14,874
-	-	-
-	-	-
-	-	2,449
<u>7,414</u>	<u>14,341</u>	<u>17,323</u>
6,510,580	6,517,507	5,969,596
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>6,510,580</u>	<u>6,517,507</u>	<u>5,969,596</u>
<u>(6,503,166)</u>	<u>(6,503,166)</u>	<u>(5,952,273)</u>
6,517,507	6,517,507	6,503,166
-	-	(550,893)
<u>6,517,507</u>	<u>6,517,507</u>	<u>5,952,273</u>
14,341	14,341	-
(14,341)	(14,341)	-
<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, 2021

	<b>Sheriff</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Income	-	-	-
Miscellaneous Revenues	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Safety	65,739,867	66,042,607	65,875,394
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
<b>Total Expenditures</b>	<b>65,739,867</b>	<b>66,042,607</b>	<b>65,875,394</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(65,739,867)</b>	<b>(66,042,607)</b>	<b>(65,875,394)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	65,739,867	66,042,607	66,042,607
Transfers (Out)	-	-	(64,638)
<b>Total Other Financing Sources and (Uses)</b>	<b>65,739,867</b>	<b>66,042,607</b>	<b>65,977,969</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>102,575</b>
<b>Fund Balances - Beginning</b>	<b>-</b>	<b>-</b>	<b>435,623</b>
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 538,198</b>

Continued

Supervisor of Elections			Tax Collector		
Original Budget	Final Budget	Actual Amounts	Original Budget	Final Budget	Actual Amounts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	185,249
-	-	6,382	3,736,585	3,736,585	3,796,697
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	100,500	100,500	130,405
-	-	6,382	3,837,085	3,837,085	4,112,351
2,653,101	2,653,101	2,290,714	8,696,937	8,696,937	8,344,630
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,653,101	2,653,101	2,290,714	8,696,937	8,696,937	8,344,630
(2,653,101)	(2,653,101)	(2,284,332)	(4,859,852)	(4,859,852)	(4,232,279)
2,653,101	2,653,101	2,284,332	5,176,453	5,176,453	5,176,453
-	-	-	(316,601)	(316,601)	(944,174)
2,653,101	2,653,101	2,284,332	4,859,852	4,859,852	4,232,279
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2021

	<b>Eliminations</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Franchise Fees	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Judgments and Fines	-	-	-
Investment Income	-	-	-
Miscellaneous Revenues	(3,906,165)	(3,906,165)	(3,906,165)
<b>Total Revenues</b>	<b>(3,906,165)</b>	<b>(3,906,165)</b>	<b>(3,906,165)</b>
<b>EXPENDITURES</b>			
Current:			
General Government	(3,906,165)	(3,906,165)	(3,906,165)
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Court-Related	-	-	-
<b>Total Expenditures</b>	<b>(3,906,165)</b>	<b>(3,906,165)</b>	<b>(3,906,165)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	(83,683,448)	(86,301,780)	(86,301,780)
Transfers (Out)	83,683,448	86,301,780	86,301,780
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TOTAL**

<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
\$ 134,982,443	\$ 134,982,443	\$ 134,492,650	\$ (489,793)
12,373,845	12,373,845	13,922,578	1,548,733
840,940	840,940	939,798	98,858
34,044,189	34,450,040	44,897,063	10,447,023
11,264,750	11,197,030	14,225,751	3,028,721
1,634,600	1,634,600	1,782,760	148,160
390,100	390,100	648,744	258,644
1,877,584	2,329,954	5,095,940	2,765,986
<u>197,408,451</u>	<u>198,198,952</u>	<u>216,005,284</u>	<u>17,806,332</u>
94,439,027	89,320,264	53,720,598	35,599,666
116,202,128	116,890,362	110,992,501	5,897,861
1,663,566	1,822,990	1,719,034	103,956
2,922,295	3,016,351	2,696,234	320,117
3,888,740	3,891,240	10,658,205	(6,766,965)
1,546,347	1,546,347	1,549,130	(2,783)
6,685,685	6,685,685	7,148,338	(462,653)
<u>227,347,788</u>	<u>223,173,239</u>	<u>188,484,040</u>	<u>34,689,199</u>
<u>(29,939,337)</u>	<u>(24,974,287)</u>	<u>27,521,244</u>	<u>52,495,531</u>
2,378,436	130,344	2,195,936	2,065,592
<u>(19,242,155)</u>	<u>(25,437,557)</u>	<u>(27,088,475)</u>	<u>(1,650,918)</u>
<u>(16,863,719)</u>	<u>(25,307,213)</u>	<u>(24,892,539)</u>	<u>414,674</u>
<u>(46,803,056)</u>	<u>(50,281,500)</u>	<u>2,628,705</u>	<u>52,910,205</u>
<u>46,803,056</u>	<u>50,281,500</u>	<u>79,545,791</u>	<u>29,264,291</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,174,496</u>	<u>\$ 82,174,496</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:

#### **Series 2017 Project Fund**

Created pursuant to Resolution 2017-70 to account for the proceeds of the Sales Tax Revenue Bonds, Series 2017 which was issued June 22, 2017. This fund accounts for the expenditures associated with the acquisition, planning, design and construction of a new 1,500 rated bed correctional facility. The new correctional facility became operational in fiscal year 2021.



## **NONMAJOR GOVERNMENTAL FUNDS**

### **CAPITAL PROJECT FUNDS - Continued**

#### **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, 2021

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Fund</b>	<b>Total Nonmajor Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 53,571,701	\$ 233,296	\$ 4,587,530	\$ 58,392,527
Investments	31,533,355	131,931	2,594,301	34,259,587
Accounts Receivable	1,523,979	-	-	1,523,979
Due from Other Funds	238,084	-	-	238,084
Due from Other Governments	5,161,476	-	271,491	5,432,967
Inventories	579,085	-	-	579,085
Assets Held for Investment	401,045	-	-	401,045
<b>Total Assets</b>	<b>\$ 93,008,725</b>	<b>\$ 365,227</b>	<b>\$ 7,453,322</b>	<b>\$ 100,827,274</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 5,031,507	\$ -	\$ 49,763	\$ 5,081,270
Contracts Payable	348,011	-	3,437,990	3,786,001
Accrued Liabilities	2,731,021	-	-	2,731,021
Due to Other Funds	44,056	-	-	44,056
Advances Payable to Other Funds	8,033,006	-	-	8,033,006
Due to Other Governments	1,312,655	-	-	1,312,655
Deposits	803,821	-	-	803,821
Unearned Revenue	3,517,177	-	-	3,517,177
<b>Total Liabilities</b>	<b>21,821,254</b>	<b>-</b>	<b>3,487,753</b>	<b>25,309,007</b>
<b>FUND BALANCES (deficits)</b>				
Nonspendable				
Inventories	579,085	-	-	579,085
Restricted for				
Court Related Functions	4,231,715	-	-	4,231,715
Community Services	281,565	-	-	281,565
Debt Service	-	365,227	-	365,227
Economic & Community Development	6,505,782	-	-	6,505,782
Fire & Rescue	2,983,907	-	-	2,983,907
Health Services	63,413	-	-	63,413
Inmate Welfare	5,470,128	-	-	5,470,128
Jail Facility	-	-	3,605,578	3,605,578
Law Enforcement	412,896	-	-	412,896
Library	4,859,636	-	-	4,859,636
Mass Transit System	3,579,430	-	359,991	3,939,421
Parks & Recreation	-	-	-	-
Public Safety	2,438,349	-	-	2,438,349
Records Modernization Technology	4,653,735	-	-	4,653,735
Resource Conservation	1,598,942	-	-	1,598,942
Housing Assistance	5,664,443	-	-	5,664,443
Tourism	13,627,857	-	-	13,627,857
Transportation & Drainage Improvements	1,065,810	-	-	1,065,810
Committed to:				
Community Services	2,362,459	-	-	2,362,459
Infrastructure Maintenance	5,297,195	-	-	5,297,195
Public Safety	2,509,190	-	-	2,509,190
Transportation Maintenance	7,377,407	-	-	7,377,407
Assigned to:				
Unassigned:	(4,375,473)	-	-	(4,375,473)
<b>Total Fund Balances</b>	<b>71,187,471</b>	<b>365,227</b>	<b>3,965,569</b>	<b>75,518,267</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 93,008,725</b>	<b>\$ 365,227</b>	<b>\$ 7,453,322</b>	<b>\$ 100,827,274</b>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2021

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Fund</b>	<b>Total Nonmajor Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 42,738,057	\$ -	\$ -	\$ 42,738,057
Permits and Fees	502,964	-	-	502,964
Franchise Fees	2,135,039	-	-	2,135,039
Special Assessments	19,311,853	-	-	19,311,853
Intergovernmental Revenues	25,352,317	-	582,366	25,934,683
Charges for Services	11,376,639	-	-	11,376,639
Judgments and Fines	1,060,993	-	-	1,060,993
Investment Income	214,316	24,242	69,910	308,468
Miscellaneous Revenues	5,005,759	-	4,801	5,010,560
<b>Total Revenues</b>	<b>107,697,937</b>	<b>24,242</b>	<b>657,077</b>	<b>108,379,256</b>
<b>EXPENDITURES</b>				
Current:				
General Government	6,690,808	-	-	6,690,808
Public Safety	33,978,993	-	171,282	34,150,275
Physical Environment	3,123,730	-	-	3,123,730
Transportation	32,067,570	-	229,929	32,297,499
Economic Environment	11,906,560	-	-	11,906,560
Human Services	58,428	-	-	58,428
Culture/Recreation	7,670,409	-	-	7,670,409
Court-Related	4,218,396	-	-	4,218,396
Debt Service:				
Principal Retirement	-	6,835,000	-	6,835,000
Interest and Fiscal Charges	28,479	6,409,895	-	6,438,374
Capital Outlay	-	-	7,805,922	7,805,922
<b>Total Expenditures</b>	<b>99,743,373</b>	<b>13,244,895</b>	<b>8,207,133</b>	<b>121,195,401</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>7,954,564</b>	<b>(13,220,653)</b>	<b>(7,550,056)</b>	<b>(12,816,145)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	12,944,169	13,244,268	17,858	26,206,295
Transfers (Out)	(5,003,210)	-	-	(5,003,210)
<b>Total Other Financing Sources and (Uses)</b>	<b>7,940,959</b>	<b>13,244,268</b>	<b>17,858</b>	<b>21,203,085</b>
<b>Net Change in Fund Balances</b>	<b>15,895,523</b>	<b>23,615</b>	<b>(7,532,198)</b>	<b>8,386,940</b>
<b>Fund Balances - Beginning</b>	<b>55,291,948</b>	<b>341,612</b>	<b>11,497,767</b>	<b>67,131,327</b>
<b>Fund Balances - Ending</b>	<b>\$ 71,187,471</b>	<b>\$ 365,227</b>	<b>\$ 3,965,569</b>	<b>\$ 75,518,267</b>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
September 30, 2021

	Escambia County Restricted Fund	Economic Development Fund	Code Enforcement Fund	Mass Transit Fund	M&A State Revenue Fund
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,318,590	\$ 285,123	\$ 1,485,698	\$ 1,801,503	\$ 35,186
Investments	723,171	161,240	840,179	1,017,469	19,897
Accounts Receivable	11,312	-	258,598	317,778	-
Due from Other Funds	24,355	-	40,833	3,516	-
Due from Other Governments	-	-	8,402	1,318,697	9,239
Inventories	2,420	-	-	201,504	-
Assets Held for Investment	401,045	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,480,893</b>	<b>\$ 446,363</b>	<b>\$ 2,633,710</b>	<b>\$ 4,660,467</b>	<b>\$ 64,322</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 34,573	\$ -	\$ 58,780	\$ 519,042	\$ 909
Contracts Payable	-	-	-	-	-
Accrued Liabilities	11,741	-	65,710	358,338	-
Due to Other Funds	44,056	-	-	-	-
Advances Payable to Other Funds	-	-	-	-	-
Due to Other Governments	20,309	-	30	2,153	-
Deposits	5,335	-	-	-	-
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>116,014</b>	<b>-</b>	<b>124,520</b>	<b>879,533</b>	<b>909</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories	2,420	-	-	201,504	-
Restricted for:					
Court Related Functions	-	-	-	-	-
Community Services	-	-	-	-	-
Economic & Community Development	-	446,363	-	-	-
Fire & Rescue	-	-	-	-	-
Health Services	-	-	-	-	63,413
Inmate Welfare	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Library	-	-	-	-	-
Mass Transit System	-	-	-	3,579,430	-
Public Safety	-	-	-	-	-
Records Modernization Technology	-	-	-	-	-
Resource Conservation	-	-	-	-	-
Housing Assistance	-	-	-	-	-
Tourism	-	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-	-
Committed to:					
Community Services	2,362,459	-	-	-	-
Infrastructure Maintenance	-	-	-	-	-
Public Safety	-	-	2,509,190	-	-
Transportation Maintenance	-	-	-	-	-
Assigned to:					
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>2,364,879</b>	<b>446,363</b>	<b>2,509,190</b>	<b>3,780,934</b>	<b>63,413</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,480,893</b>	<b>\$ 446,363</b>	<b>\$ 2,633,710</b>	<b>\$ 4,660,467</b>	<b>\$ 64,322</b>

Continued

<b>Tourist Promotion Fund</b>	<b>Other Grant Projects Fund</b>	<b>Detention/Jail Commissary Fund</b>	<b>Library Fund</b>	<b>Misdemeanor Probation Fund</b>	<b>Article V Fund</b>	<b>Development Review Fund</b>
\$ 9,959,055	\$ -	\$ 2,613,753	\$ 3,745,839	\$ 162,364	\$ 3,568,578	\$ 1,066,173
5,631,959	4,306,859	2,606,814	2,117,294	91,819	2,018,072	602,933
-	-	331,393	412	-	-	-
248	2,886	-	-	-	164,535	-
-	501,125	-	5,838	-	13,038	-
-	-	61,073	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 15,591,262</u>	<u>\$ 4,810,870</u>	<u>\$ 5,613,033</u>	<u>\$ 5,869,383</u>	<u>\$ 254,183</u>	<u>\$ 5,764,223</u>	<u>\$ 1,669,106</u>
\$ 1,942,180	\$ 40,108	\$ 49,806	\$ 743,162	\$ 6,545	\$ 167,587	\$ 923
9,208	-	-	71,506	-	-	-
12,011	14,500	22,771	187,568	70,389	42,818	29,748
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6	80,321	9,255	7,511	195	1,032,636	-
-	-	-	-	397	798,089	-
-	3,336,315	-	-	-	-	-
<u>1,963,405</u>	<u>3,471,244</u>	<u>81,832</u>	<u>1,009,747</u>	<u>77,526</u>	<u>2,041,130</u>	<u>30,671</u>
-	-	61,073	-	-	-	-
-	412,549	-	-	-	3,723,093	-
-	-	-	-	-	-	-
-	302,364	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,470,128	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,859,636	-	-	-
-	-	-	-	-	-	-
-	623,257	-	-	176,657	-	1,638,435
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,627,857	-	-	-	-	-	-
-	1,456	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,627,857</u>	<u>1,339,626</u>	<u>5,531,201</u>	<u>4,859,636</u>	<u>176,657</u>	<u>3,723,093</u>	<u>1,638,435</u>
<u>\$ 15,591,262</u>	<u>\$ 4,810,870</u>	<u>\$ 5,613,033</u>	<u>\$ 5,869,383</u>	<u>\$ 254,183</u>	<u>\$ 5,764,223</u>	<u>\$ 1,669,106</u>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
September 30, 2021

	<b>Perdido Key Beach Mouse Fund</b>	<b>RESTORE Fund</b>	<b>State Housing Initiative Partnership (SHIP) Fund</b>	<b>Law Enforcement Trust Fund</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 949,761	\$ 930,291	\$ 2,675,384	\$ 263,745
Investments	537,101	526,090	-	149,151
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	1,167,695	-	-
Inventories	-	-	-	-
Assets Held for Investment	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,486,862</b>	<b>\$ 2,624,076</b>	<b>\$ 2,675,384</b>	<b>\$ 412,896</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 12,756	\$ 165,873	\$ 63,302	\$ -
Contracts Payable	-	-	-	-
Accrued Liabilities	5,636	27,696	875	-
Due to Other Funds	-	-	-	-
Advances Payable to Other Funds	-	2,300,000	-	-
Due to Other Governments	-	35	20	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>18,392</b>	<b>2,493,604</b>	<b>64,197</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventories	-	-	-	-
Restricted for:				
Court Related Functions	-	-	-	-
Community Services	-	-	-	-
Economic & Community Development	-	-	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Law Enforcement	-	-	-	412,896
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
Records Modernization Technology	-	-	-	-
Resource Conservation	1,468,470	130,472	-	-
Housing Assistance	-	-	2,611,187	-
Tourism	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-
Committed to:				
Community Services	-	-	-	-
Infrastructure Maintenance	-	-	-	-
Public Safety	-	-	-	-
Transportation Maintenance	-	-	-	-
Assigned to:				
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>1,468,470</b>	<b>130,472</b>	<b>2,611,187</b>	<b>412,896</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,486,862</b>	<b>\$ 2,624,076</b>	<b>\$ 2,675,384</b>	<b>\$ 412,896</b>

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
\$ 979,357	\$ 420,271	\$ 179,437	\$ 61,368	\$ 1,780,722	\$ 446,212	\$ 24,690
553,838	237,668	101,474	34,705	1,007,018	252,338	13,963
300,000	-	-	-	-	-	-
-	-	654	-	1,057	-	-
300	27,305	-	-	46,700	494,672	-
-	-	-	-	20,124	-	-
-	-	-	-	-	-	-
<u>\$ 1,833,495</u>	<u>\$ 685,244</u>	<u>\$ 281,565</u>	<u>\$ 96,073</u>	<u>\$ 2,855,621</u>	<u>\$ 1,193,222</u>	<u>\$ 38,653</u>
\$ 3,623	\$ 46,454	\$ -	\$ -	\$ 128,643	\$ 3,768	\$ 621
-	-	-	-	-	-	-
-	14,491	-	-	909,543	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10	-	-	2,858	-	-
-	-	-	-	-	-	-
-	163,883	-	-	-	-	-
<u>3,623</u>	<u>224,838</u>	<u>-</u>	<u>-</u>	<u>1,041,044</u>	<u>3,768</u>	<u>621</u>
-	-	-	-	20,124	-	-
-	-	-	96,073	-	-	-
-	-	281,565	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,794,453	1,189,454	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,829,872	460,406	-	-	-	-	38,032
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,829,872</u>	<u>460,406</u>	<u>281,565</u>	<u>96,073</u>	<u>1,814,577</u>	<u>1,189,454</u>	<u>38,032</u>
<u>\$ 1,833,495</u>	<u>\$ 685,244</u>	<u>\$ 281,565</u>	<u>\$ 96,073</u>	<u>\$ 2,855,621</u>	<u>\$ 1,193,222</u>	<u>\$ 38,653</u>



**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
September 30, 2021

	<b>HUD Home Fund</b>	<b>Community Redevelopment Agency Fund</b>	<b>Bob Sikes Toll Facilities Fund</b>	<b>Transportation Trust Fund</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 514,935	\$ 3,754,093	\$ 3,622,637	\$ 4,622,465
Investments	291,202	2,122,982	2,048,190	2,614,017
Accounts Receivable	-	-	69,716	234,770
Due from Other Funds	-	-	-	-
Due from Other Governments	24,574	-	-	1,295,476
Inventories	-	-	-	293,964
Assets Held for Investment	-	-	-	-
<b>Total Assets</b>	<b>\$ 830,711</b>	<b>\$ 5,877,075</b>	<b>\$ 5,740,543</b>	<b>\$ 9,060,692</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 90,321	\$ 95,998	\$ 175,021	\$ 493,714
Contracts Payable	-	-	260,318	1,570
Accrued Liabilities	2,130	23,970	8,009	893,397
Due to Other Funds	-	-	-	-
Advances Payable to Other Funds	-	-	-	-
Due to Other Governments	13,314	52	-	640
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>105,765</b>	<b>120,020</b>	<b>443,348</b>	<b>1,389,321</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Inventories	-	-	-	293,964
Restricted for:				
Court Related Functions	-	-	-	-
Community Services	-	-	-	-
Economic & Community Development	-	5,757,055	-	-
Fire & Rescue	-	-	-	-
Health Services	-	-	-	-
Inmate Welfare	-	-	-	-
Law Enforcement	-	-	-	-
Library	-	-	-	-
Mass Transit System	-	-	-	-
Public Safety	-	-	-	-
Records Modernization Technology	-	-	-	-
Resource Conservation	-	-	-	-
Housing Assistance	724,946	-	-	-
Tourism	-	-	-	-
Transportation & Drainage Improvements	-	-	-	-
Committed to:				
Community Services	-	-	-	-
Infrastructure Maintenance	-	-	5,297,195	-
Public Safety	-	-	-	-
Transportation Maintenance	-	-	-	7,377,407
Assigned to:				
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>724,946</b>	<b>5,757,055</b>	<b>5,297,195</b>	<b>7,671,371</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 830,711</b>	<b>\$ 5,877,075</b>	<b>\$ 5,740,543</b>	<b>\$ 9,060,692</b>

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
\$ 912,541	\$ 689,393	\$ 4,697,134	\$ 5,403	\$ -	\$ 53,571,701
516,052	389,860	-	-	-	31,533,355
-	-	-	-	-	1,523,979
-	-	-	-	-	238,084
769	-	92,846	123,397	31,403	5,161,476
-	-	-	-	-	579,085
-	-	-	-	-	401,045
<u>\$ 1,429,362</u>	<u>\$ 1,079,253</u>	<u>\$ 4,789,980</u>	<u>\$ 128,800</u>	<u>\$ 31,403</u>	<u>\$ 93,008,725</u>
\$ 71,743	\$ 9,490	\$ 106,565	\$ -	\$ -	5,031,507
-	5,409	-	-	-	348,011
-	-	29,680	-	-	2,731,021
-	-	-	-	-	44,056
5,733,006	-	-	-	-	8,033,006
86	-	-	123,397	19,827	1,312,655
-	-	-	-	-	803,821
-	-	-	5,403	11,576	3,517,177
<u>5,804,835</u>	<u>14,899</u>	<u>136,245</u>	<u>128,800</u>	<u>31,403</u>	<u>21,821,254</u>
-	-	-	-	-	579,085
-	-	-	-	-	4,231,715
-	-	-	-	-	281,565
-	-	-	-	-	6,505,782
-	-	-	-	-	2,983,907
-	-	-	-	-	63,413
-	-	-	-	-	5,470,128
-	-	-	-	-	412,896
-	-	-	-	-	4,859,636
-	-	-	-	-	3,579,430
-	-	-	-	-	2,438,349
-	-	4,653,735	-	-	4,653,735
-	-	-	-	-	1,598,942
-	-	-	-	-	5,664,443
-	-	-	-	-	13,627,857
-	1,064,354	-	-	-	1,065,810
-	-	-	-	-	2,362,459
-	-	-	-	-	5,297,195
-	-	-	-	-	2,509,190
-	-	-	-	-	7,377,407
(4,375,473)	-	-	-	-	(4,375,473)
<u>(4,375,473)</u>	<u>1,064,354</u>	<u>4,653,735</u>	<u>-</u>	<u>-</u>	<u>71,187,471</u>
<u>\$ 1,429,362</u>	<u>\$ 1,079,253</u>	<u>\$ 4,789,980</u>	<u>\$ 128,800</u>	<u>\$ 31,403</u>	<u>\$ 93,008,725</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, 2021

	<b>Escambia County Restricted Fund</b>	<b>Economic Development Fund</b>	<b>Code Enforcement Fund</b>	<b>Mass Transit Fund</b>	<b>M&amp;A State Revenue Fund</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 4,971,692	\$ -
Permits and Fees	-	-	-	-	-
Franchise Fees	-	-	2,135,039	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenues	197,000	-	-	7,127,155	36,960
Charges for Services	550,374	-	-	1,165,678	-
Judgments and Fines	-	-	583,093	-	-
Investment Income	2,627	682	3,129	2,295	72
Miscellaneous Revenues	307,203	-	162	8,004	-
<b>Total Revenues</b>	<u>1,057,204</u>	<u>682</u>	<u>2,721,423</u>	<u>13,274,824</u>	<u>37,032</u>
<b>EXPENDITURES</b>					
Current:					
General Government	24,751	-	-	-	-
Public Safety	202,693	-	1,923,593	-	-
Physical Environment	328,879	-	-	-	-
Transportation	-	-	-	12,838,678	-
Economic Environment	-	6,225	-	-	-
Human Services	9,354	-	-	-	14,844
Culture/Recreation	13,383	-	-	-	-
Court-Related	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>579,060</u>	<u>6,225</u>	<u>1,923,593</u>	<u>12,838,678</u>	<u>14,844</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>478,144</u>	<u>(5,543)</u>	<u>797,830</u>	<u>436,146</u>	<u>22,188</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	50,000	-	-	-
Transfers (Out)	(67,500)	-	-	(17,858)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>(67,500)</u>	<u>50,000</u>	<u>-</u>	<u>(17,858)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	410,644	44,457	797,830	418,288	22,188
<b>Fund Balances - Beginning</b>	<u>1,954,235</u>	<u>401,906</u>	<u>1,711,360</u>	<u>3,362,646</u>	<u>41,225</u>
<b>Fund Balances - Ending</b>	<u>\$ 2,364,879</u>	<u>\$ 446,363</u>	<u>\$ 2,509,190</u>	<u>\$ 3,780,934</u>	<u>\$ 63,413</u>

Continued

<b>Tourist Promotion Fund</b>	<b>Other Grant Projects Fund</b>	<b>Detention/Jail Commissary Fund</b>	<b>Library Fund</b>	<b>Misdemeanor Probation Fund</b>	<b>Article V Fund</b>	<b>Development Review Fund</b>
\$ 17,671,461	\$ -	\$ -	\$ 6,840,661	\$ -	\$ -	\$ -
-	-	-	-	-	-	354,271
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,898,966	-	90,940	-	1,573,084	-
-	18,906	2,719,162	26,127	872,476	1,678,121	681,191
-	1,004	-	36,699	11,000	-	-
13,232	22,970	7,438	12,113	387	8,467	2,349
22,231	13,851	1,837	427,810	131,242	9,537	-
<u>17,706,924</u>	<u>2,955,697</u>	<u>2,728,437</u>	<u>7,434,350</u>	<u>1,015,105</u>	<u>3,269,209</u>	<u>1,037,811</u>
-	-	-	-	-	-	617,930
-	759,022	1,432,783	-	1,449,766	159,188	-
279,900	690,385	-	-	-	-	-
-	14,620	-	-	-	-	-
8,131,081	1,503,416	-	-	-	-	-
-	29,809	-	-	-	-	-
-	82,574	-	7,451,816	-	-	-
-	3,403	-	-	-	3,343,798	-
-	-	-	-	-	-	-
<u>8,410,981</u>	<u>3,083,229</u>	<u>1,432,783</u>	<u>7,451,816</u>	<u>1,449,766</u>	<u>3,502,986</u>	<u>617,930</u>
<u>9,295,943</u>	<u>(127,532)</u>	<u>1,295,654</u>	<u>(17,466)</u>	<u>(434,661)</u>	<u>(233,777)</u>	<u>419,881</u>
350,000	-	-	-	558,808	1,402,463	-
(1,850,000)	-	-	-	-	(760,000)	-
<u>(1,500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,808</u>	<u>642,463</u>	<u>-</u>
7,795,943	(127,532)	1,295,654	(17,466)	124,147	408,686	419,881
<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>\$ 13,627,857</u>	<u>\$ 1,339,626</u>	<u>\$ 5,531,201</u>	<u>\$ 4,859,636</u>	<u>\$ 176,657</u>	<u>\$ 3,723,093</u>	<u>\$ 1,638,435</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, 2021

	<b>Perdido Key Beach Mouse Fund</b>	<b>RESTORE Fund</b>	<b>State Housing Initiative Partnership (SHIP) Fund</b>	<b>Law Enforcement Trust Fund</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Franchise Fees	-	-	-	-
Special Assessments	537,387	-	-	-
Intergovernmental Revenues	16,278	1,885,455	997,517	-
Charges for Services	-	-	-	-
Judgments and Fines	-	-	-	412,078
Investment Income	2,275	139	4,083	510
Miscellaneous Revenues	-	-	621,911	-
<b>Total Revenues</b>	<b>555,940</b>	<b>1,885,594</b>	<b>1,623,511</b>	<b>412,588</b>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	453,731
Physical Environment	102,973	1,721,593	-	-
Transportation	-	-	-	-
Economic Environment	-	-	948,052	-
Human Services	-	-	-	-
Culture/Recreation	-	122,636	-	-
Court-Related	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>102,973</b>	<b>1,844,229</b>	<b>948,052</b>	<b>453,731</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>452,967</b>	<b>41,365</b>	<b>675,459</b>	<b>(41,143)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	15,000	-	-
Transfers (Out)	-	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>452,967</b>	<b>56,365</b>	<b>675,459</b>	<b>(41,143)</b>
<b>Fund Balances - Beginning</b>	<b>1,015,503</b>	<b>74,107</b>	<b>1,935,728</b>	<b>454,039</b>
<b>Fund Balances - Ending</b>	<b>\$ 1,468,470</b>	<b>\$ 130,472</b>	<b>\$ 2,611,187</b>	<b>\$ 412,896</b>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	148,318	-	-
-	-	-	-	-	-	-
-	-	-	-	17,367,933	-	-
-	852,142	-	-	40,500	1,461,040	-
-	-	8,752	-	206,000	-	-
-	-	-	-	-	-	-
11,231	1,083	420	144	9,602	77,376	57
137,260	309,727	-	-	5,518	-	-
148,491	1,162,952	9,172	144	17,777,871	1,538,416	57
-	-	-	-	-	-	-
-	-	-	-	17,687,451	572,249	-
-	-	-	-	-	-	-
156,116	945,732	-	-	-	-	9,065
-	-	4,421	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,875	-	-	-
-	-	-	-	-	-	-
156,116	945,732	4,421	1,875	17,687,451	572,249	9,065
(7,625)	217,220	4,751	(1,731)	90,420	966,167	(9,008)
-	-	-	-	794,034	-	-
-	(17,500)	-	-	(286,380)	(658,222)	-
-	(17,500)	-	-	507,654	(658,222)	-
(7,625)	199,720	4,751	(1,731)	598,074	307,945	(9,008)
1,837,497	260,686	276,814	97,804	1,216,503	881,509	47,040
\$ 1,829,872	\$ 460,406	\$ 281,565	\$ 96,073	\$ 1,814,577	\$ 1,189,454	\$ 38,032

**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, 2021

	<b>HUD Home Fund</b>	<b>Community Redevelopment Agency Fund</b>	<b>Bob Sikes Toll Facilities Fund</b>	<b>Transportation Trust Fund</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ 3,652,628	\$ -	\$ 9,601,615
Permits and Fees	-	-	-	375
Franchise Fees	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenues	88,426	-	-	5,704,052
Charges for Services	-	-	2,244,988	180,396
Judgments and Fines	-	-	-	-
Investment Income	1,268	9,043	8,015	9,304
Miscellaneous Revenues	170,674	95,864	15,806	2,596,603
<b>Total Revenues</b>	<u>260,368</u>	<u>3,757,535</u>	<u>2,268,809</u>	<u>18,092,345</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	2,575,212	3,189,483	-
Public Safety	-	-	-	7,629,657
Physical Environment	-	-	-	-
Transportation	-	-	-	16,416,027
Economic Environment	206,873	-	-	-
Human Services	-	-	-	-
Culture/Recreation	-	-	-	-
Court-Related	-	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<u>206,873</u>	<u>2,575,212</u>	<u>3,189,483</u>	<u>24,045,684</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>53,495</u>	<u>1,182,323</u>	<u>(920,674)</u>	<u>(5,953,339)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	17,500	-	9,112,635
Transfers (Out)	-	-	(1,345,750)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>17,500</u>	<u>(1,345,750)</u>	<u>9,112,635</u>
<b>Net Change in Fund Balances</b>	53,495	1,199,823	(2,266,424)	3,159,296
<b>Fund Balances - Beginning</b>	<u>671,451</u>	<u>4,557,232</u>	<u>7,563,619</u>	<u>4,512,075</u>
<b>Fund Balances - Ending</b>	<u>\$ 724,946</u>	<u>\$ 5,757,055</u>	<u>\$ 5,297,195</u>	<u>\$ 7,671,371</u>

Continued

MSBU Assessment Program Fund	Master Drainage Basin Fund	Clerk Programs	Sheriff Programs	Supervisor of Elections Programs	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,738,057
-	-	-	-	-	502,964
-	-	-	-	-	2,135,039
1,193,500	213,033	-	-	-	19,311,853
-	-	407,695	1,691,741	283,366	25,352,317
-	-	1,024,468	-	-	11,376,639
-	-	-	17,119	-	1,060,993
2,282	1,657	-	-	66	214,316
-	-	130,519	-	-	5,005,759
<u>1,195,782</u>	<u>214,690</u>	<u>1,562,682</u>	<u>1,708,860</u>	<u>283,432</u>	<u>107,697,937</u>
-	-	-	-	283,432	6,690,808
-	-	-	1,708,860	-	33,978,993
-	-	-	-	-	3,123,730
2,669,931	128,314	-	-	-	32,067,570
-	-	-	-	-	11,906,560
-	-	-	-	-	58,428
-	-	-	-	-	7,670,409
-	-	869,320	-	-	4,218,396
<u>28,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,479</u>
<u>2,698,410</u>	<u>128,314</u>	<u>869,320</u>	<u>1,708,860</u>	<u>283,432</u>	<u>99,743,373</u>
<u>(1,502,628)</u>	<u>86,376</u>	<u>693,362</u>	<u>-</u>	<u>-</u>	<u>7,954,564</u>
-	-	643,729	-	-	12,944,169
-	-	-	-	-	(5,003,210)
-	-	643,729	-	-	7,940,959
(1,502,628)	86,376	1,337,091	-	-	15,895,523
(2,872,845)	977,978	3,316,644	-	-	55,291,948
<u>\$ (4,375,473)</u>	<u>\$ 1,064,354</u>	<u>\$ 4,653,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,187,471</u>



**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**ESCAMBIA COUNTY RESTRICTED FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 225,824	\$ 197,000	\$ (28,824)
Charges for Services	407,033	550,374	143,341
Investment Income	-	2,627	2,627
Miscellaneous Revenues	157,614	307,203	149,589
<b>Total Revenues</b>	<b>790,471</b>	<b>1,057,204</b>	<b>266,733</b>
<b>EXPENDITURES</b>			
Current:			
General Government	33,571	24,751	8,820
Public Safety	212,081	202,693	9,388
Physical Environment	495,861	328,879	166,982
Transportation	19,897	-	19,897
Human Services	22,250	9,354	12,896
Culture and Recreation	63,312	13,383	49,929
<b>Total Expenditures</b>	<b>846,972</b>	<b>579,060</b>	<b>267,912</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(56,501)</b>	<b>478,144</b>	<b>534,645</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (Out)	(67,500)	(67,500)	-
<b>Total Other Financing Sources and (Uses)</b>	<b>(67,500)</b>	<b>(67,500)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(124,001)</b>	<b>410,644</b>	<b>534,645</b>
<b>Fund Balance - Beginning</b>	<b>124,001</b>	<b>1,954,235</b>	<b>1,830,234</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 2,364,879</b>	<b>\$ 2,364,879</b>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**ECONOMIC DEVELOPMENT FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Investment Income	\$ -	\$ 682	\$ 682
<b>Total Revenues</b>	<u>-</u>	<u>682</u>	<u>682</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	91,250	6,225	85,025
<b>Total Expenditures</b>	<u>91,250</u>	<u>6,225</u>	<u>85,025</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(91,250)</u>	<u>(5,543)</u>	<u>85,707</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	50,000	50,000	-
<b>Total Other Financing Sources and (Uses)</b>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(41,250)</u>	<u>44,457</u>	<u>85,707</u>
<b>Fund Balance - Beginning</b>	<u>41,250</u>	<u>401,906</u>	<u>360,656</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 446,363</u>	<u>\$ 446,363</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CODE ENFORCEMENT FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Franchise Fees	\$ 2,018,750	\$ 2,135,039	\$ 116,289
Judgments and Fines	242,250	583,093	340,843
Investment Income	-	3,129	3,129
Miscellaneous Revenues	74,250	162	(74,088)
<b>Total Revenues</b>	<u>2,335,250</u>	<u>2,721,423</u>	<u>386,173</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	2,711,025	1,923,593	787,432
<b>Total Expenditures</b>	<u>2,711,025</u>	<u>1,923,593</u>	<u>787,432</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(375,775)</u>	<u>797,830</u>	<u>1,173,605</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (Out)	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(375,775)</u>	<u>797,830</u>	<u>1,173,605</u>
<b>Fund Balance - Beginning</b>	<u>375,775</u>	<u>1,711,360</u>	<u>1,335,585</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 2,509,190</u>	<u>\$ 2,509,190</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**MASS TRANSIT FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Taxes	\$ 4,478,498	\$ 4,971,692	\$ 493,194
Intergovernmental	15,307,142	7,127,155	(8,179,987)
Charges for Service	1,531,629	1,165,678	(365,951)
Investment Income	-	2,295	2,295
Miscellaneous Revenues	-	8,004	8,004
<b>Total Revenues</b>	<b>21,317,269</b>	<b>13,274,824</b>	<b>(8,042,445)</b>
<b>EXPENDITURES</b>			
Current:			
Transportation	23,017,162	12,838,678	10,178,484
<b>Total Expenditures</b>	<b>23,017,162</b>	<b>12,838,678</b>	<b>10,178,484</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,699,893)</b>	<b>436,146</b>	<b>2,136,039</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers (Out)	(104,272)	(17,858)	86,414
<b>Total Other Financing Sources and (Uses)</b>	<b>(104,272)</b>	<b>(17,858)</b>	<b>86,414</b>
<b>Net Change in Fund Balance</b>	<b>(1,804,165)</b>	<b>418,288</b>	<b>2,222,453</b>
<b>Fund Balance - Beginning</b>	<b>1,804,165</b>	<b>3,362,646</b>	<b>1,558,481</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 3,780,934</b>	<b>\$ 3,780,934</b>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**M & A STATE REVENUE FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 36,961	\$ 36,960	\$ (1)
Investment Income	-	72	72
<b>Total Revenues</b>	<u>36,961</u>	<u>37,032</u>	<u>71</u>
<b>EXPENDITURES</b>			
Current:			
Human Services	36,961	14,844	22,117
<b>Total Expenditures</b>	<u>36,961</u>	<u>14,844</u>	<u>22,117</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>22,188</u>	<u>22,188</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>22,188</u>	<u>22,188</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>41,225</u>	<u>41,225</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 63,413</u>	<u>\$ 63,413</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**TOURIST PROMOTION FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Taxes	\$ 10,615,736	\$ 17,671,461	\$ 7,055,725
Investment Income	-	13,232	13,232
Miscellaneous Revenues	-	22,231	22,231
<b>Total Revenues</b>	<u>10,615,736</u>	<u>17,706,924</u>	<u>7,091,188</u>
<b>EXPENDITURES</b>			
Current:			
Physical Environment	347,082	279,900	67,182
Economic Environment	10,167,441	8,131,081	2,036,360
<b>Total Expenditures</b>	<u>10,514,523</u>	<u>8,410,981</u>	<u>2,103,542</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>101,213</u>	<u>9,295,943</u>	<u>9,194,730</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	350,000	350,000	-
Transfers (Out)	(1,850,000)	(1,850,000)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,398,787)</u>	<u>7,795,943</u>	<u>9,194,730</u>
<b>Fund Balance - Beginning</b>	<u>1,398,787</u>	<u>5,831,914</u>	<u>4,433,127</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 13,627,857</u>	<u>\$ 13,627,857</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**OTHER GRANT PROJECTS FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 22,741,129	\$ 2,898,966	\$ (19,842,163)
Charges for Services	-	18,906	18,906
Judgments and Fines	-	1,004	1,004
Investment Income	-	22,970	22,970
Miscellaneous Revenues	315,365	13,851	(301,514)
<b>Total Revenues</b>	<u>23,056,494</u>	<u>2,955,697</u>	<u>(20,100,797)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	2,151,783	759,022	1,392,761
Physical Environment	1,269,345	690,385	578,960
Transportation	175,000	14,620	160,380
Economic Environment	18,720,533	1,503,416	17,217,117
Human Services	43,043	29,809	13,234
Culture and Recreation	503,790	82,574	421,216
Court-Related	193,000	3,403	189,597
<b>Total Expenditures</b>	<u>23,056,494</u>	<u>3,083,229</u>	<u>19,973,265</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(127,532)</u>	<u>(127,532)</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>(127,532)</u>	<u>(127,532)</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>1,467,158</u>	<u>1,467,158</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,339,626</u>	<u>\$ 1,339,626</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**DETENTION/JAIL COMMISSARY FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Charges for Services	\$ 1,330,000	\$ 2,719,162	\$ 1,389,162
Investment Income	-	7,438	7,438
Miscellaneous Revenues	-	1,837	1,837
<b>Total Revenues</b>	<u>1,330,000</u>	<u>2,728,437</u>	<u>1,398,437</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	2,186,379	1,432,783	753,596
<b>Total Expenditures</b>	<u>2,186,379</u>	<u>1,432,783</u>	<u>753,596</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(856,379)</u>	<u>1,295,654</u>	<u>2,152,033</u>
 <b>Net Change in Fund Balance</b>	 (856,379)	 1,295,654	 2,152,033
 <b>Fund Balance - Beginning</b>	 <u>856,379</u>	 <u>4,235,547</u>	 <u>3,379,168</u>
 <b>Fund Balance - Ending</b>	 <u>\$ -</u>	 <u>\$ 5,531,201</u>	 <u>\$ 5,531,201</u>



**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**LIBRARY FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Taxes	\$ 6,759,849	\$ 6,840,661	\$ 80,812
Intergovernmental Revenues	115,000	90,940	(24,060)
Charges for Services	-	26,127	26,127
Judgments and Fines	99,750	36,699	(63,051)
Investment Income	-	12,113	12,113
Miscellaneous Revenues	260,556	427,810	167,254
<b>Total Revenues</b>	<u>7,235,155</u>	<u>7,434,350</u>	<u>199,195</u>
<b>EXPENDITURES</b>			
Current:			
Culture and Recreation	11,228,284	7,451,816	3,776,468
<b>Total Expenditures</b>	<u>11,228,284</u>	<u>7,451,816</u>	<u>3,776,468</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,993,129)</u>	<u>(17,466)</u>	<u>3,975,663</u>
<b>Net Change in Fund Balance</b>	(3,993,129)	(17,466)	3,975,663
<b>Fund Balance - Beginning</b>	<u>3,993,129</u>	<u>4,877,102</u>	<u>883,973</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 4,859,636</u>	<u>\$ 4,859,636</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**MISDEMEANOR PROBATION FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	1,430,211	872,476	(557,735)
Judgements and Fines	9,500	11,000	1,500
Investment Income	-	387	387
Miscellaneous Revenue	38,000	131,242	93,242
<b>Total Revenues</b>	<u>1,477,711</u>	<u>1,015,105</u>	<u>(462,606)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	2,036,519	1,449,766	586,753
<b>Total Expenditures</b>	<u>2,036,519</u>	<u>1,449,766</u>	<u>586,753</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(558,808)</u>	<u>(434,661)</u>	<u>124,147</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	558,808	558,808	-
<b>Total Other Financing Sources and (Uses)</b>	<u>558,808</u>	<u>558,808</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	124,147	124,147
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>52,510</u>	<u>52,510</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 176,657</u>	<u>\$ 176,657</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**ARTICLE V FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 956,537	\$ 1,573,084	\$ 616,547
Charges for Services	1,786,702	1,678,121	(108,581)
Investment Income	-	8,467	8,467
Miscellaneous Revenues	-	9,537	9,537
<b>Total Revenues</b>	<u>2,743,239</u>	<u>3,269,209</u>	<u>525,970</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	492,742	159,188	333,554
Court-Related	3,972,113	3,343,798	628,315
<b>Total Expenditures</b>	<u>4,464,855</u>	<u>3,502,986</u>	<u>961,869</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,721,616)</u>	<u>(233,777)</u>	<u>1,487,839</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,402,463	1,402,463	-
Transfers (Out)	(760,000)	(760,000)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>642,463</u>	<u>642,463</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,079,153)</u>	<u>408,686</u>	<u>1,487,839</u>
<b>Fund Balance - Beginning</b>	<u>1,079,153</u>	<u>3,314,407</u>	<u>2,235,254</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 3,723,093</u>	<u>\$ 3,723,093</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**DEVELOPMENT REVIEW FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Permits and Fees	\$ 226,100	\$ 354,271	\$ 128,171
Charges for Services	505,400	681,191	175,791
Investment Income	-	2,349	2,349
<b>Total Revenues</b>	<u>731,500</u>	<u>1,037,811</u>	<u>306,311</u>
<b>EXPENDITURES</b>			
Current:			
General Government	731,500	617,930	113,570
<b>Total Expenditures</b>	<u>731,500</u>	<u>617,930</u>	<u>113,570</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>419,881</u>	<u>419,881</u>
<b>Net Change in Fund Balance</b>	-	419,881	419,881
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>1,218,554</u>	<u>1,218,554</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,638,435</u>	<u>\$ 1,638,435</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**PERDIDO KEY BEACH MOUSE FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Special Assessments	\$ 133,000	\$ 537,387	\$ 404,387
Intergovernmental Revenues	-	16,278	16,278
Investment Income	-	2,275	2,275
<b>Total Revenues</b>	<u>133,000</u>	<u>555,940</u>	<u>422,940</u>
<b>EXPENDITURES</b>			
Current:			
Physical Environment	133,000	102,973	30,027
<b>Total Expenditures</b>	<u>133,000</u>	<u>102,973</u>	<u>30,027</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>452,967</u>	<u>452,967</u>
<b>Net Change in Fund Balance</b>	-	452,967	452,967
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>1,015,503</u>	<u>1,015,503</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,468,470</u>	<u>\$ 1,468,470</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**RESTORE FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 24,511,263	\$ 1,885,455	\$ (22,625,808)
Investment Income	-	139	139
<b>Total Revenues</b>	<u>24,511,263</u>	<u>1,885,594</u>	<u>(22,625,669)</u>
<b>EXPENDITURES</b>			
Current:			
Physical Environment	24,191,404	1,721,593	22,469,811
Culture/Recreation	2,216,447	122,636	2,093,811
<b>Total Expenditures</b>	<u>26,407,851</u>	<u>1,844,229</u>	<u>24,563,622</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,896,588)</u>	<u>41,365</u>	<u>1,937,953</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	15,000	15,000	-
<b>Total Other Financing Sources and (Uses)</b>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,881,588)</u>	<u>56,365</u>	<u>1,937,953</u>
<b>Fund Balance - Beginning</b>	<u>1,881,588</u>	<u>74,107</u>	<u>(1,807,481)</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 130,472</u>	<u>\$ 130,472</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**STATE HOUSING INITIATIVE PARTNERSHIP FUND (SHIP)**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,174,668	\$ 997,517	\$ (177,151)
Investment Income	-	4,083	4,083
Miscellaneous Revenues	750,000	621,911	(128,089)
<b>Total Revenues</b>	<u>1,924,668</u>	<u>1,623,511</u>	<u>(301,157)</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	<u>1,924,668</u>	<u>948,052</u>	<u>976,616</u>
<b>Total Expenditures</b>	<u>1,924,668</u>	<u>948,052</u>	<u>976,616</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>675,459</u>	<u>675,459</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>675,459</u>	<u>675,459</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>1,935,728</u>	<u>1,935,728</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 2,611,187</u>	<u>\$ 2,611,187</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**LAW ENFORCEMENT TRUST FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Judgments and Fines	\$ 285,408	\$ 412,078	\$ 126,670
Investment Income	-	510	510
<b>Total Revenues</b>	<u>285,408</u>	<u>412,588</u>	<u>127,180</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	679,908	453,731	226,177
<b>Total Expenditures</b>	<u>679,908</u>	<u>453,731</u>	<u>226,177</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(394,500)</u>	<u>(41,143)</u>	<u>353,357</u>
<b>Net Change in Fund Balance</b>	(394,500)	(41,143)	353,357
<b>Fund Balance - Beginning</b>	<u>394,500</u>	<u>454,039</u>	<u>59,539</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 412,896</u>	<u>\$ 412,896</u>



**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**ESCAMBIA COUNTY AFFORDABLE HOUSING FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Investment Income	\$ 35,000	\$ 11,231	\$ (23,769)
Miscellaneous Revenues	39,600	137,260	97,660
<b>Total Revenues</b>	<u>74,600</u>	<u>148,491</u>	<u>73,891</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	1,612,183	156,116	1,456,067
<b>Total Expenditures</b>	<u>1,612,183</u>	<u>156,116</u>	<u>1,456,067</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,537,583)</u>	<u>(7,625)</u>	<u>1,529,958</u>
<b>Net Change in Fund Balance</b>	<u>(1,537,583)</u>	<u>(7,625)</u>	<u>1,529,958</u>
<b>Fund Balance - Beginning</b>	<u>1,537,583</u>	<u>1,837,497</u>	<u>299,914</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,829,872</u>	<u>\$ 1,829,872</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CDBG - HUD ENTITLEMENT FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 4,797,144	\$ 852,142	\$ (3,945,002)
Investment Income	-	1,083	1,083
Miscellaneous Revenues	254,750	309,727	54,977
<b>Total Revenues</b>	<u>5,051,894</u>	<u>1,162,952</u>	<u>(3,888,942)</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	5,034,394	945,732	4,088,662
<b>Total Expenditures</b>	<u>5,034,394</u>	<u>945,732</u>	<u>4,088,662</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>17,500</u>	<u>217,220</u>	<u>199,720</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (Out)	(17,500)	(17,500)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>(17,500)</u>	<u>(17,500)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	199,720	199,720
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>260,686</u>	<u>260,686</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 460,406</u>	<u>\$ 460,406</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**HANDICAPPED PARKING FINES FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Charges for Services	\$ 9,500	\$ 8,752	\$ (748)
Investment Income	-	420	420
<b>Total Revenues</b>	<u>9,500</u>	<u>9,172</u>	<u>(328)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	3,182	-	3,182
Human Services	30,500	4,421	26,079
<b>Total Expenditures</b>	<u>33,682</u>	<u>4,421</u>	<u>29,261</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(24,182)</u>	<u>4,751</u>	<u>28,933</u>
<b>Net Change in Fund Balance</b>	<u>(24,182)</u>	<u>4,751</u>	<u>28,933</u>
<b>Fund Balance - Beginning</b>	<u>24,182</u>	<u>276,814</u>	<u>252,632</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 281,565</u>	<u>\$ 281,565</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**FAMILY MEDIATION FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Investment Income	\$ -	\$ 144	\$ 144
<b>Total Revenues</b>	<u>-</u>	<u>144</u>	<u>144</u>
<b>EXPENDITURES</b>			
Current:			
Court-Related	80,000	1,875	78,125
<b>Total Expenditures</b>	<u>80,000</u>	<u>1,875</u>	<u>78,125</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(80,000)</u>	<u>(1,731)</u>	<u>78,269</u>
<b>Net Change in Fund Balance</b>	(80,000)	(1,731)	78,269
<b>Fund Balance - Beginning</b>	<u>80,000</u>	<u>97,804</u>	<u>17,804</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 96,073</u>	<u>\$ 96,073</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIRE PROTECTION FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Permits and Fees	\$ 100,225	\$ 148,318	\$ 48,093
Special Assessments	17,369,832	17,367,933	(1,899)
Intergovernmental Revenues	23,750	40,500	16,750
Charges for Services	195,700	206,000	10,300
Investment Income	-	9,602	9,602
Miscellaneous Revenues	3,800	5,518	1,718
<b>Total Revenues</b>	<u>17,693,307</u>	<u>17,777,871</u>	<u>84,564</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	18,926,538	17,687,451	1,239,087
<b>Total Expenditures</b>	<u>18,926,538</u>	<u>17,687,451</u>	<u>1,239,087</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,233,231)</u>	<u>90,420</u>	<u>1,323,651</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	794,034	794,034	-
Transfers (Out)	(286,380)	(286,380)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>507,654</u>	<u>507,654</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(725,577)</u>	<u>598,074</u>	<u>1,323,651</u>
<b>Fund Balance - Beginning</b>	<u>725,577</u>	<u>1,216,503</u>	<u>490,926</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,814,577</u>	<u>\$ 1,814,577</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**EMERGENCY 911 OPERATIONS FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,277,750	\$ 1,461,040	\$ 183,290
Investment Income	-	77,376	77,376
<b>Total Revenues</b>	<u>1,277,750</u>	<u>1,538,416</u>	<u>260,666</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	727,520	572,249	155,271
<b>Total Expenditures</b>	<u>727,520</u>	<u>572,249</u>	<u>155,271</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>550,230</u>	<u>966,167</u>	<u>415,937</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (Out)	(658,222)	(658,222)	-
<b>Total Other Financing Sources and (Uses)</b>	<u>(658,222)</u>	<u>(658,222)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(107,992)	307,945	415,937
<b>Fund Balance - Beginning</b>	<u>107,992</u>	<u>881,509</u>	<u>773,517</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,189,454</u>	<u>\$ 1,189,454</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**HUD-CDBG HOUSING REHABILITATION LOAN FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 47,040	\$ -	\$ (47,040)
Investment Income	1,000	57	(943)
<b>Total Revenues</b>	<u>48,040</u>	<u>57</u>	<u>(47,983)</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	48,040	9,065	38,975
<b>Total Expenditures</b>	<u>48,040</u>	<u>9,065</u>	<u>38,975</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(9,008)</u>	<u>(9,008)</u>
<b>Net Change in Fund Balance</b>	-	(9,008)	(9,008)
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>47,040</u>	<u>47,040</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 38,032</u>	<u>\$ 38,032</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**HUD HOME FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 5,169,698	\$ 88,426	\$ (5,081,272)
Investment Income	-	1,268	1,268
Miscellaneous Revenues	552,197	170,674	(381,523)
<b>Total Revenues</b>	<u>5,721,895</u>	<u>260,368</u>	<u>(5,461,527)</u>
<b>EXPENDITURES</b>			
Current:			
Economic Environment	5,721,895	206,873	5,515,022
<b>Total Expenditures</b>	<u>5,721,895</u>	<u>206,873</u>	<u>5,515,022</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>53,495</u>	<u>53,495</u>
<b>Net Change in Fund Balance</b>	-	53,495	53,495
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>671,451</u>	<u>671,451</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 724,946</u>	<u>\$ 724,946</u>



**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**COMMUNITY REDEVELOPMENT AGENCY FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Taxes	\$ 3,652,628	\$ 3,652,628	\$ -
Investment Income	-	9,043	9,043
Miscellaneous Revenues	12,500	95,864	83,364
<b>Total Revenues</b>	<u>3,665,128</u>	<u>3,757,535</u>	<u>92,407</u>
<b>EXPENDITURES</b>			
Current:			
General Government	8,227,360	2,575,212	5,652,148
<b>Total Expenditures</b>	<u>8,227,360</u>	<u>2,575,212</u>	<u>5,652,148</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,562,232)</u>	<u>1,182,323</u>	<u>5,744,555</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	17,500	17,500	-
Transfers (Out)	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(4,544,732)</u>	<u>1,199,823</u>	<u>5,744,555</u>
<b>Fund Balance - Beginning</b>	<u>4,544,732</u>	<u>4,557,232</u>	<u>12,500</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 5,757,055</u>	<u>\$ 5,757,055</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**BOB SIKES TOLL FACILITIES FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges for Services	4,135,000	2,244,988	(1,890,012)
Investment Income	127,200	8,015	(119,185)
Miscellaneous Revenues	-	15,806	15,806
<b>Total Revenues</b>	<u>4,262,200</u>	<u>2,268,809</u>	<u>(1,993,391)</u>
<b>EXPENDITURES</b>			
Current:			
General Government	6,937,591	3,189,483	3,748,108
<b>Total Expenditures</b>	<u>6,937,591</u>	<u>3,189,483</u>	<u>3,748,108</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(2,675,391)</u>	<u>(920,674)</u>	<u>1,754,717</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers In	-	-	-
Transfers (Out)	(1,345,750)	(1,345,750)	-
<b>Total Other Financing Sources</b>	<u>(1,345,750)</u>	<u>(1,345,750)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(4,021,141)	(2,266,424)	1,754,717
<b>Fund Balance - Beginning</b>	<u>4,021,141</u>	<u>7,563,619</u>	<u>3,542,478</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 5,297,195</u>	<u>\$ 5,297,195</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**TRANSPORTATION TRUST FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Taxes	\$ 8,489,696	\$ 9,601,615	\$ 1,111,919
Permits and Fees	-	375	375
Intergovernmental Revenues	4,530,400	5,704,052	1,173,652
Charges for Services	194,750	180,396	(14,354)
Investment Income	2,898	9,304	6,406
Miscellaneous Revenues	693,915	2,596,603	1,902,688
<b>Total Revenues</b>	<u>13,911,659</u>	<u>18,092,345</u>	<u>4,180,686</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	7,456,064	7,629,657	(173,593)
Transportation	19,407,959	16,416,027	2,991,932
<b>Total Expenditures</b>	<u>26,864,023</u>	<u>24,045,684</u>	<u>2,818,339</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(12,952,364)</u>	<u>(5,953,339)</u>	<u>6,999,025</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers In	9,112,635	9,112,635	-
<b>Total Other Financing Sources</b>	<u>9,112,635</u>	<u>9,112,635</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(3,839,729)</u>	<u>3,159,296</u>	<u>6,999,025</u>
<b>Fund Balance - Beginning</b>	<u>3,839,729</u>	<u>4,512,075</u>	<u>672,346</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 7,671,371</u>	<u>\$ 7,671,371</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**MSBU ASSESSMENT PROGRAM FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Special Assessments	\$ 1,212,556	\$ 1,193,500	\$ (19,056)
Investment Income	-	2,282	2,282
<b>Total Revenues</b>	<u>1,212,556</u>	<u>1,195,782</u>	<u>(16,774)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	4,738,554	2,669,931	2,068,623
Debt Service			
Principal Retirement	19,920	-	19,920
Interest and Fiscal Charges	14,575	28,479	(13,904)
<b>Total Expenditures</b>	<u>4,773,049</u>	<u>2,698,410</u>	<u>2,074,639</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,560,493)</u>	<u>(1,502,628)</u>	<u>2,057,865</u>
 <b>Net Change in Fund Balance</b>	 (3,560,493)	 (1,502,628)	 2,057,865
<b>Fund Balance - Beginning</b>	<u>3,560,493</u>	<u>(2,872,845)</u>	<u>(6,433,338)</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ (4,375,473)</u>	<u>\$ (4,375,473)</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**MASTER DRAINAGE BASIN FUND**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Special Assessments	\$ 873,754	\$ 213,033	\$ (660,721)
Investment Income	-	1,657	1,657
<b>Total Revenues</b>	<u>873,754</u>	<u>214,690</u>	<u>(659,064)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	<u>928,424</u>	<u>128,314</u>	<u>800,110</u>
<b>Total Expenditures</b>	<u>928,424</u>	<u>128,314</u>	<u>800,110</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(54,670)</u>	<u>86,376</u>	<u>141,046</u>
<b>Net Change in Fund Balance</b>	<u>(54,670)</u>	<u>86,376</u>	<u>141,046</u>
<b>Fund Balance - Beginning</b>	<u>54,670</u>	<u>977,978</u>	<u>923,308</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 1,064,354</u>	<u>\$ 1,064,354</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CLERK PROGRAMS**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	484,000	\$ 407,695	\$ (76,305)
Charges for Services	695,000	1,024,468	329,468
Miscellaneous Revenues	-	130,519	130,519
<b>Total Revenues</b>	<u>1,179,000</u>	<u>1,562,682</u>	<u>383,682</u>
<b>EXPENDITURES</b>			
Current:			
Court-Related	1,179,000	869,320	309,680
<b>Total Expenditures</b>	<u>1,179,000</u>	<u>869,320</u>	<u>309,680</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>693,362</u>	<u>693,362</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	643,729	643,729
<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>643,729</u>	<u>643,729</u>
<b>Net Change in Fund Balance</b>	-	1,337,091	1,337,091
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>3,316,644</u>	<u>3,316,644</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 4,653,735</u>	<u>\$ 4,653,735</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**SHERIFF PROGRAMS**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 1,731,000	\$ 1,691,741	\$ (39,259)
Judgments and Fines	-	17,119	17,119
<b>Total Revenues</b>	<u>1,731,000</u>	<u>1,708,860</u>	<u>(22,140)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	1,731,000	1,708,860	22,140
<b>Total Expenditures</b>	<u>1,731,000</u>	<u>1,708,860</u>	<u>22,140</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**SUPERVISOR OF ELECTIONS PROGRAMS**  
For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 364,299	\$ 283,366	\$ (80,933)
Investment Income	-	66	66
<b>Total Revenues</b>	<u>364,299</u>	<u>283,432</u>	<u>(80,867)</u>
<b>EXPENDITURES</b>			
Current:			
General Government	364,299	283,432	80,867
<b>Total Expenditures</b>	<u>364,299</u>	<u>283,432</u>	<u>80,867</u>
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**DEBT SERVICE FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	-	-
Investment Income	17,000	24,242	7,242
Miscellaneous	-	-	-
<b>Total Revenues</b>	<u>17,000</u>	<u>24,242</u>	<u>7,242</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal Retirement	6,835,000	6,835,000	-
Interest and Fiscal Charges	6,426,538	6,409,895	16,643
Bond Issuance Cost	-	-	-
<b>Total Expenditures</b>	<u>13,261,538</u>	<u>13,244,895</u>	<u>16,643</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(13,244,538)</u>	<u>(13,220,653)</u>	<u>23,885</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	13,244,538	13,244,268	(270)
Issuance of Refunding Bonds Payable	-	-	-
Premium(Discount)Notes/Bonds	-	-	-
Payment to Refunded Bond Holders	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<u>13,244,538</u>	<u>13,244,268</u>	<u>(270)</u>
<b>Net Change in Fund Balance</b>	-	23,615	23,615
<b>Fund Balance - Beginning</b>	-	341,612	341,612
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 365,227</u>	<u>\$ 365,227</u>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
September 30, 2021

	<b>Series 2017 Capital Project</b>	<b>FTA Capital Projects Fund</b>	<b>Nonmajor Capital Projects Funds</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,500,477	\$ 87,053	\$ 4,587,530
Investments	2,545,071	49,230	2,594,301
Due from Other Governments	-	271,491	271,491
<b>Total Assets</b>	<u>7,045,548</u>	<u>407,774</u>	<u>7,453,322</u>
<b>LIABILITIES</b>			
Accounts Payable	1,980	47,783	49,763
Contracts Payable	3,437,990	-	3,437,990
Due to Other Funds	-	-	-
Due to Other Governments	-	-	-
Deposits	-	-	-
Unearned Revenue	-	-	-
<b>Total Liabilities</b>	<u>3,439,970</u>	<u>47,783</u>	<u>3,487,753</u>
<b>FUND BALANCES</b>			
Restricted for:			
Infrastructure	-	-	-
Jail Facility	3,605,578		3,605,578
Mass Transit Capital	-	359,991	359,991
Parks and Recreation	-	-	-
Road Construction	-	-	-
<b>Total Fund Balances</b>	<u>3,605,578</u>	<u>359,991</u>	<u>3,965,569</u>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<u>\$ 7,045,548</u>	<u>\$ 407,774</u>	<u>\$ 7,453,322</u>

**ESCAMBIA COUNTY, FLORIDA**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS  
For the Year Ended September 30, 2021

	<b>Series 2017 Capital Project</b>	<b>FTA Capital Projects Fund</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ -	\$ 582,366	\$ 582,366
Investment Income	69,424	486	69,910
Miscellaneous Revenues	-	4,801	4,801
<b>Total Revenues</b>	<u>69,424</u>	<u>587,653</u>	<u>657,077</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	171,282	-	171,282
Transportation	-	229,929	229,929
Capital Outlay	7,435,625	370,297	7,805,922
<b>Total Expenditures</b>	<u>7,606,907</u>	<u>600,226</u>	<u>8,207,133</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(7,537,483)</u>	<u>(12,573)</u>	<u>(7,550,056)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	17,858	17,858
Transfers (Out)	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>17,858</u>	<u>17,858</u>
<b>Net Change in Fund Balances</b>	<u>(7,537,483)</u>	<u>5,285</u>	<u>(7,532,198)</u>
<b>Fund Balances - Beginning</b>	<u>11,143,061</u>	<u>354,706</u>	<u>11,497,767</u>
<b>Fund Balances - Ending</b>	<u>\$ 3,605,578</u>	<u>\$ 359,991</u>	<u>\$ 3,965,569</u>

**ESCAMBIA COUNTY, FLORIDA**  
BUDGETARY COMPARISON SCHEDULE  
SERIES 2017 CAPITAL PROJECT FUND  
For the Year Ended September 30, 2021

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ -	\$ -	\$ -
Investment Income	-	69,424	69,424
<b>Total Revenues</b>	<u>-</u>	<u>69,424</u>	<u>69,424</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety	-	171,282	(171,282)
Capital Outlay	11,143,061	7,435,625	3,707,436
<b>Total Expenditures</b>	<u>11,143,061</u>	<u>7,606,907</u>	<u>3,536,154</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(11,143,061)</u>	<u>(7,537,483)</u>	<u>3,605,578</u>
<b>Net Change in Fund Balance</b>	(11,143,061)	(7,537,483)	3,605,578
<b>Fund Balance - Beginning</b>	<u>11,143,061</u>	<u>11,143,061</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 3,605,578</u>	<u>\$ 3,605,578</u>

**ESCAMBIA COUNTY, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**FTA CAPITAL PROJECT FUND**  
For the Year Ended September 30, 2021

	<b>Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget - Over (Under)</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 5,733,684	\$ 582,366	\$ (5,151,318)
Investment Income	-	486	486
Miscellaneous Revenues	-	4,801	4,801
<b>Total Revenues</b>	<u>5,733,684</u>	<u>587,653</u>	<u>(5,146,031)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	1,092,730	229,929	862,801
Capital Outlay	4,763,264	370,297	4,392,967
<b>Total Expenditures</b>	<u>5,855,994</u>	<u>600,226</u>	<u>5,255,768</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(122,310)</u>	<u>(12,573)</u>	<u>109,737</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	122,130	17,858	(104,272)
<b>Total Other Financing Sources and (Uses)</b>	<u>122,130</u>	<u>17,858</u>	<u>(104,272)</u>
<b>Net Change in Fund Balance</b>	(180)	5,285	5,465
<b>Fund Balance - Beginning</b>	<u>180</u>	<u>354,706</u>	<u>354,526</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 359,991</u>	<u>\$ 359,991</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, 2021

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Inspection Fund</b>	<b>Bay Center Fund</b>	<b>Totals</b>
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 5,697,826	\$ 1,541,603	\$ 7,239,429
Investments	3,221,789	238,594	3,460,383
Accounts Receivable, Net of Allowance for Uncollectable Accounts	-	73,660	73,660
Inventories	-	72,407	72,407
Prepaid Items	-	4,919	4,919
Total Current Assets	<u>8,919,615</u>	<u>1,931,183</u>	<u>10,850,798</u>
Capital Assets:			
Buildings	-	27,133,827	27,133,827
Improvements Other than Buildings	-	3,094,463	3,094,463
Machinery, Equipment and Vehicles	543,207	2,044,486	2,587,693
Less: Accumulated Depreciation	<u>(284,318)</u>	<u>(28,736,048)</u>	<u>(29,020,366)</u>
Total Capital Assets (Net)	<u>258,889</u>	<u>3,536,728</u>	<u>3,795,617</u>
Total Noncurrent Assets	<u>258,889</u>	<u>3,536,728</u>	<u>3,795,617</u>
Total Assets	<u>9,178,504</u>	<u>5,467,911</u>	<u>14,646,415</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Pension Cost and Subsequent Contributions	393,157	-	393,157
OPEB Cost and Subsequent Contributions	9,605	-	9,605
Total deferred outflow of resources	<u>402,762</u>	<u>-</u>	<u>402,762</u>

Continued

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF NET POSITION - Continued**  
**NONMAJOR PROPRIETARY FUNDS**  
September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Inspection</b>	<b>Bay Center</b>	
	<b>Fund</b>	<b>Fund</b>	<b>Totals</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	20,391	632,828	653,219
Accrued Liabilities	137,035		137,035
Compensated Absences Payable	32,961	-	32,961
Due to Other Governments	53	-	53
Deposits	46,493	-	46,493
Other Current liabilities	-	872,975	872,975
Current Liabilities Payable from Restricted Assets:			
Escrow Deposits - restricted	-	-	-
<b>Total Current Liabilities</b>	<b>236,933</b>	<b>1,505,803</b>	<b>1,742,736</b>
Noncurrent Liabilities:			
Compensated Absences Payable	297,213	-	297,213
Other Post Employment Benefits	133,257	-	133,257
Net Pension Liability Proportionate Share	516,225	-	516,225
<b>Total Noncurrent Liabilities</b>	<b>946,695</b>	<b>-</b>	<b>946,695</b>
<b>Total Liabilities</b>	<b>1,183,628</b>	<b>1,505,803</b>	<b>2,689,431</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unamortized Pension Costs	1,207,616	-	1,207,616
Unamortized OPEB Costs	16,552	-	16,552
Total deferred inflow of resources	1,224,168	-	1,224,168
<b>NET POSITION</b>			
Net Investment in Capital Assets	258,889	3,536,728	3,795,617
Unrestricted	6,914,581	425,380	7,339,961
<b>Total Net Position</b>	<b>\$ 7,173,470</b>	<b>\$ 3,962,108</b>	<b>\$ 11,135,578</b>



**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
For the Year Ended September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Inspection Fund</b>	<b>Bay Center Fund</b>	<b>Total</b>
<b>Operating Revenues:</b>			
Charges for Services	\$ 5,832,565	\$ 2,643,524	\$ 8,476,089
Miscellaneous Revenues	144,337	12,860	157,197
<b>Total Operating Revenues</b>	<b>5,976,902</b>	<b>2,656,384</b>	<b>8,633,286</b>
<b>Operating Expenses:</b>			
Personal Services	2,305,075	-	2,305,075
Contracted Services	125,468	3,951,325	4,076,793
Supplies and Materials	8,526	-	8,526
Repairs and Maintenance	60,451	13,800	74,251
Other Services and Charges	381,634	-	381,634
Depreciation	62,593	711,393	773,986
Premiums/Claims Expense	11,490	182,032	193,522
<b>Total Operating Expenses</b>	<b>2,955,237</b>	<b>4,858,550</b>	<b>7,813,787</b>
<b>Operating Income (Loss)</b>	<b>3,021,665</b>	<b>(2,202,166)</b>	<b>819,499</b>
<b>Nonoperating Revenues (Expenses):</b>			
Grants	-	-	-
Investment Income	12,961	522	13,483
Gain (Loss) on Disposal of Capital Assets	26,002	-	26,002
<b>Total Nonoperating Revenues (Expenses)</b>	<b>38,963</b>	<b>522</b>	<b>39,485</b>
<b>Income Before Transfers and Contributions</b>	<b>3,060,628</b>	<b>(2,201,644)</b>	<b>858,984</b>
Transfer In	-	1,850,000	1,850,000
Capital Contributions	-	697,081	697,081
<b>Change in Net Position</b>	<b>3,060,628</b>	<b>345,437</b>	<b>3,406,065</b>
<b>Net Position - Beginning</b>	<b>4,112,842</b>	<b>3,616,671</b>	<b>7,729,513</b>
<b>Net Position - Ending</b>	<b>\$ 7,173,470</b>	<b>\$ 3,962,108</b>	<b>\$ 11,135,578</b>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS**  
For the Year Ended September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Inspection Fund</b>	<b>Bay Center Fund</b>	<b>Total</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 5,984,032	\$ 2,141,081	\$ 8,125,113
Payments to suppliers	(609,405)	(3,960,959)	(4,570,364)
Payments to employees	(2,432,806)	-	(2,432,806)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>2,941,821</b>	<b>(1,819,878)</b>	<b>1,121,943</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers from other funds	-	1,850,000	1,850,000
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>-</b>	<b>1,850,000</b>	<b>1,850,000</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition/construction of capital assets	(69,383)	(616,275)	(685,658)
Proceeds from disposal of capital assets	26,002	-	26,002
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(43,381)</b>	<b>(616,275)</b>	<b>(659,656)</b>
<b>Cash Flows from Investing Activities</b>			
Sale (purchase) of investments	(975,673)	228,390	(747,283)
Interest received	12,961	522	13,483
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>(962,712)</b>	<b>228,912</b>	<b>(733,800)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,935,728</b>	<b>(357,241)</b>	<b>1,578,487</b>
Cash and cash equivalents at beginning of year	3,762,098	1,898,844	5,660,942
Cash and cash equivalents at end of year	<u>\$ 5,697,826</u>	<u>\$ 1,541,603</u>	<u>\$ 7,239,429</u>
<b>Cash and Cash Equivalents Classified As:</b>			
Current assets	\$ 5,697,826	\$ 1,541,603	\$ 7,239,429
<b>Total Cash and Cash Equivalents</b>	<u>\$ 5,697,826</u>	<u>\$ 1,541,603</u>	<u>\$ 7,239,429</u>

Continued

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF CASH FLOWS - Continued**  
**NONMAJOR PROPRIETARY FUNDS**  
For the Year Ended September 30, 2021

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Inspection Fund</b>	<b>Bay Center Fund</b>	<b>Total</b>
<b>Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities</b>			
Operating income (loss)	\$ 3,021,665	\$ (2,202,166)	\$ 819,499
Depreciation expense	62,593	711,393	773,986
Change in Assets and Liabilities:			
(Increase) Decrease in accounts receivable	371	74,204	74,575
(Increase) Decrease in due from other governments	-	-	-
(Increase) Decrease in inventories	-	(7,990)	(7,990)
(Increase) Decrease in prepaids	-	(4,919)	(4,919)
(Increase) Decrease in prepaid landfill fees	-	-	-
Increase (Decrease) in accounts payable	(21,877)	199,107	177,230
Increase (Decrease) in contracts payable	-	-	-
Increase (Decrease) in accrued liabilities	24,047	-	24,047
Increase (Decrease) in due to other funds	-	-	-
Increase (Decrease) in due to other governments	41	-	41
Increase (Decrease) in customer deposits	6,759	-	6,759
Increase (Decrease) in unearned revenue	-	-	-
Increase (Decrease) in other current liabilities	-	(589,507)	(589,507)
Increase (Decrease) in compensated absences	(1,144)	-	(1,144)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	4,873	-	4,873
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	(155,507)	-	(155,507)
<b>Total Adjustments</b>	<b>(79,844)</b>	<b>382,288</b>	<b>302,444</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 2,941,821</b>	<b>\$ (1,819,878)</b>	<b>\$ 1,121,943</b>
<b>Schedule of non-cash capital activities:</b>			
Contributions of capital assets	\$ -	\$ 697,081	\$ 697,081

## **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, 2021

	<b>Governmental Activities- Internal Service Funds</b>		
	<b>BCC Internal</b>	<b>Clerk</b>	
	<b>Service Fund</b>	<b>Internal</b>	<b>Totals</b>
		<b>Service Fund</b>	
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 10,683,631	\$ 840,889	\$ 11,524,520
Restricted Assets Available for			
Current Liabilities	-	-	-
Investments	5,945,148	-	5,945,148
Accounts Receivable, Net of Allowance			
for Uncollectable Accounts	524,780	-	524,780
Accrued Interest Receivable	-	-	-
Due from Other Funds	400,446	-	400,446
Due from Other Governments	114,106	-	114,106
Inventories	418,300	-	418,300
Total Current Assets	18,086,411	840,889	18,927,300
Noncurrent Assets:			
Capital Assets:			
Buildings	399,564	-	399,564
Improvements Other than Buildings	937,373	-	937,373
Machinery, Equipment and Vehicles	287,924	-	287,924
Less: Accumulated Depreciation	(1,212,467)	-	(1,212,467)
Total Capital Assets (Net)	412,394	-	412,394
<b>Total Noncurrent Assets</b>	412,394	-	412,394
Total Assets	18,498,805	840,889	19,339,694
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Unamortized Pension Cost and			
Subsequent Contributions	137,039	-	137,039
Unamortized OBEB Cost and			
Subsequent Contributions	5,615	-	5,615
Total deferred outflow of resources	142,654	-	142,654

Continued

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF NET POSITION - Continued**  
**INTERNAL SERVICE FUNDS**  
September 30, 2021

	<b>Governmental Activities- Internal Service funds</b>		
	<b>BCC Internal</b>	<b>Clerk</b>	
	<b>Service Fund</b>	<b>Internal</b>	<b>Totals</b>
		<b>Service Fund</b>	
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 3,387,125	\$ -	3,387,125
Accrued Liabilities	68,657	-	68,657
Compensated Absences Payable	17,054	84,089	101,143
Estimated Claims Payable	3,026,000	-	3,026,000
Due to Other Funds	-	-	-
Due to Other Governments	37	-	37
Deposits	53,709	-	53,709
Total Current Liabilities	<u>6,552,582</u>	<u>84,089</u>	<u>6,636,671</u>
Noncurrent Liabilities:			
Compensated Absences Payable	153,600	756,800	910,400
Other Post Employment Benefits	81,104	-	81,104
Net Pension Liability	140,203	-	140,203
Estimated Claims Payable	5,945,000	-	5,945,000
Advances To Other Funds	-	-	-
Total Noncurrent Liabilities	<u>6,319,907</u>	<u>756,800</u>	<u>7,076,707</u>
Total Liabilities	<u>12,872,489</u>	<u>840,889</u>	<u>13,713,378</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unamortized Pension Costs	629,221	-	629,221
Unamortized OPEB Costs	9,676	-	9,676
Total deferred inflow of resources	<u>638,897</u>	<u>-</u>	<u>638,897</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	412,394	-	412,394
Unrestricted	4,717,679	-	4,717,679
<b>Total Net Position</b>	<u>\$ 5,130,073</u>	<u>\$ -</u>	<u>\$ 5,130,073</u>

**ESCAMBIA COUNTY, FLORIDA**  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
For the Year Ended September 30, 2021

	<b>Governmental Activities- Internal Service Funds</b>		
	<b>BCC Internal Service Fund</b>	<b>Clerk Internal Service Fund</b>	<b>Total</b>
<b>Operating Revenues:</b>			
Charges for Services	\$ 42,430,065	\$ 430,089	\$ 42,860,154
Miscellaneous Revenues	-	-	-
<b>Total Operating Revenues</b>	<b>42,430,065</b>	<b>430,089</b>	<b>42,860,154</b>
<b>Operating Expenses:</b>			
Personal Services	1,107,886	430,089	1,537,975
Claims Incurred and Changes in Estimate	1,470,043	-	1,470,043
Repairs and Maintenance	273,056	-	273,056
Other Services and Charges	4,924,345	-	4,924,345
Depreciation	74,075	-	74,075
Premiums/Claims Expense	35,667,129	-	35,667,129
<b>Total Operating Expenses</b>	<b>43,516,534</b>	<b>430,089</b>	<b>43,946,623</b>
<b>Operating Income (Loss)</b>	<b>(1,086,469)</b>	<b>-</b>	<b>(1,086,469)</b>
<b>Nonoperating Revenues (Expenses):</b>			
Investment Income	16,043	-	16,043
<b>Total Nonoperating Revenues (Expenses)</b>	<b>16,043</b>	<b>-</b>	<b>16,043</b>
<b>Income Before Transfers and Contributions</b>	<b>(1,070,426)</b>	<b>-</b>	<b>(1,070,426)</b>
Transfer In	1,028,436	-	1,028,436
Transfer (Out)	-	-	-
<b>Change in Net Position</b>	<b>(41,990)</b>	<b>-</b>	<b>(41,990)</b>
<b>Net Position - Beginning</b>	<b>5,172,063</b>	<b>-</b>	<b>5,172,063</b>
<b>Net Position - Ending</b>	<b>\$ 5,130,073</b>	<b>\$ -</b>	<b>\$ 5,130,073</b>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended September 30, 2021

	<b>Governmental Activities- Internal Service Funds</b>		
	<b>BCC Internal Service Fund</b>	<b>Clerk Internal Service Fund</b>	<b>Total</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 3,606,514	\$ -	\$ 3,606,514
Receipts from interfund risk/benefits management	33,959,527	66,706	34,026,233
Receipts from interfund fleet/fuel management	5,744,858	-	5,744,858
Payments to suppliers	(44,127,893)	-	(44,127,893)
Payments to employees	(2,026,783)	-	(2,026,783)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(2,843,777)</b>	<b>66,706</b>	<b>(2,777,071)</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers from Other Funds	1,028,436	-	1,028,436
Advances due to/from other funds	382,603	-	382,603
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>1,411,039</b>	<b>-</b>	<b>1,411,039</b>
<b>Cash Flows from Investing Activities</b>			
Sale (purchase) of investments	747,487	-	747,487
Interest received	16,043	-	16,043
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>763,530</b>	<b>-</b>	<b>763,530</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(669,208)</b>	<b>66,706</b>	<b>(602,502)</b>
Cash and cash equivalents at beginning of year	11,352,839	774,183	12,127,022
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 10,683,631</b>	<b>\$ 840,889</b>	<b>\$ 11,524,520</b>
<b>Cash and Cash Equivalents Classified As:</b>			
Current assets	\$ 10,683,631	\$ 840,889	\$ 11,524,520
<b>Total Cash and Cash Equivalents</b>	<b>\$ 10,683,631</b>	<b>\$ 840,889</b>	<b>\$ 11,524,520</b>

Continued



**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF CASH FLOWS - Continued**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended September 30, 2021

	<b>Governmental Activities - Internal Service Funds</b>		
	<b>BCC Internal Service Fund</b>	<b>Clerk Internal Service Fund</b>	<b>Total</b>
<b>Reconciliation of operating Income (loss) to net Cash Provided by (used for) operating activities</b>			
Operating Income (loss)	\$ (1,086,469)	\$ -	\$ (1,086,469)
Depreciation expense	74,075	-	74,075
Change in Assets and Liabilities:			
(Increase) Decrease in accounts receivable	99,452	-	99,452
(Increase) Decrease in inventories	(177,385)	-	(177,385)
Increase (Decrease) in accounts payable	(2,005,498)	-	(2,005,498)
Increase (Decrease) in contracts payable	(39,361)	-	(39,361)
Increase (Decrease) in accrued liabilities	(3,246)	-	(3,246)
Increase (Decrease) in due to other governments	(76)	-	(76)
Increase (Decrease) in customer deposits	21,229	-	21,229
Increase (Decrease) in compensated absences	(78,235)	66,706	(11,529)
Increase (Decrease) in post employment benefits related deferred outflows/inflows of resources	6,052	-	6,052
Increase (Decrease) in net pension liability and related deferred outflows/inflows of resources	(83,315)	-	(83,315)
Increase (Decrease) in claims payable	429,000	-	429,000
<b>Total Adjustments</b>	<b>(1,757,308)</b>	<b>66,706</b>	<b>(1,690,602)</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ (2,843,777)</b>	<b>\$ 66,706</b>	<b>\$ (2,777,071)</b>
<b>Schedule of non-cash capital activities:</b>			
Contributions of capital assets	\$ -	\$ -	\$ -

## **FIDUCIARY FUNDS**

### **CUSTODIAL FUNDS**

Custodial funds are used to account for assets held by the County as custodian for individuals, private organizations, and other governments.

#### **Clerk of the Circuit Court and Comptroller**

Used to account for resources received and held by the Clerk in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies and support payments, jury and witness services and posted bonds collected for individuals.

#### **Sheriff**

Used to account for the assets held by the Sheriff for individuals such as prisoner's funds, confiscated monies held as evidence, and prepayments of the Sheriff's fees for serving papers.

#### **Tax Collector**

Used to account for property taxes and fees for licenses.

#### **Escambia County Inmate Trust**

Used to account for the assets held by the Escambia County Board of County Commissioners for prisoner's funds, held for use by the individual inmates.

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
September 30, 2021

	<b>Clerk General Custodial</b>	<b>Sheriff General Custodial</b>	<b>Tax Collector General Custodial</b>	<b>County Inmate Trust Custodial</b>	<b>Totals</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 8,577,238	\$ 507,437	\$ 4,658,858	\$ 348,726	\$ 14,092,259
Accounts Receivable	-	-	567,569	-	567,569
<b>Total Assets</b>	<b>8,577,238</b>	<b>507,437</b>	<b>5,226,427</b>	<b>348,726</b>	<b>14,659,828</b>
<b>LIABILITIES</b>					
Accounts Payable:					
Cash bond payable	10,600	-	-	-	10,600
Court registry payable	467,986	-	-	-	467,986
Real auction payable	13,190	-	-	-	13,190
Due to defendants	-	4,348	-	-	4,348
Due to individuals	-	-	484,228	-	484,228
Due to other governments	-	41,584	4,742,199	-	4,783,783
Other liabilities	7,186	-	-	-	7,186
<b>Total Liabilities</b>	<b>498,962</b>	<b>45,932</b>	<b>5,226,427</b>	<b>-</b>	<b>5,771,321</b>
<b>NET POSITION</b>					
Restricted for:					
Cash bonds	425,853	-	-	-	425,853
Court registry	7,595,892	-	-	-	7,595,892
Witness/Jury	26,344	-	-	-	26,344
Restitution	24,370	-	-	-	24,370
General trust	5,817	-	-	-	5,817
Employee events	-	28,385	-	-	28,385
Evidence	-	433,120	-	-	433,120
Tax Collector programs	-	-	-	-	-
Inmate trust	-	-	-	348,726	348,726
<b>Total Net Fiduciary Position</b>	<b>\$ 8,078,276</b>	<b>\$ 461,505</b>	<b>\$ -</b>	<b>\$ 348,726</b>	<b>\$ 8,888,507</b>

**ESCAMBIA COUNTY, FLORIDA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
September 30, 2021

	<b>Clerk General Custodial</b>	<b>Sheriff General Custodial</b>	<b>Tax Collector General Custodial</b>	<b>County Inmate Trust Custodial</b>	<b>Totals</b>
<b>ADDITIONS</b>					
Deposits in court registry	\$ 17,706,658	\$ -	\$ -	\$ -	\$ 17,706,658
Deposits for real auction	2,934,324	-	-	-	2,934,324
Deposits for tax deeds	2,850	-	-	-	2,850
Deposits for restitution	186,666	-	-	-	186,666
Payments from State	8,544	-	-	-	8,544
Deposits for bonds	780,365	-	-	-	780,365
Deposits for overpayments	555,708	-	-	-	555,708
Evidence collected	-	1,207,950	-	-	1,207,950
Civil process fees	-	264,412	-	-	264,412
Contributions from employees	-	45,702	-	-	45,702
Collections of taxes on behalf of other entities	-	-	324,074,052	-	324,074,052
Collections of fees on behalf of other entities	-	-	32,041,547	-	32,041,547
Other	-	-	351,164	-	351,164
Deposits from inmates	-	-	-	4,482,528	4,482,528
<b>Total Additions</b>	<b>22,175,115</b>	<b>1,518,064</b>	<b>356,466,763</b>	<b>4,482,528</b>	<b>384,642,470</b>
<b>DEDUCTIONS</b>					
Release of bonds	782,045	-	-	-	782,045
Refunds of overpayments	553,636	-	-	-	553,636
Payment for witnesses	36,674	-	-	-	36,674
Payments to victims	188,965	-	-	-	188,965
Auction refunds	2,140,892	-	-	-	2,140,892
Court ordered disbursements	16,105,799	-	-	-	16,105,799
Evidence returned to defendant	-	710,653	-	-	710,653
Payment to BOCC for law enforcement trust	-	412,078	-	-	412,078
Payment to BOCC per statutes	-	225,866	-	-	225,866
Payments of taxes to other entities	-	-	324,040,537	-	324,040,537
Payments of fees to other entities	-	-	31,433,599	-	31,433,599
Other payments	-	81,270	60,759	-	142,029
Refunds of tax overpayments	-	-	931,868	-	931,868
Refunds to inmates	-	-	-	342,730	342,730
Disbursements to commissary vendor	-	-	-	4,074,127	4,074,127
<b>Total Deductions</b>	<b>19,808,011</b>	<b>1,429,867</b>	<b>356,466,763</b>	<b>4,416,857</b>	<b>382,121,498</b>
<b>Changes in net position</b>	<b>2,367,104</b>	<b>88,197</b>	<b>-</b>	<b>65,671</b>	<b>2,520,972</b>
Net position-beginning, Restated	5,711,172	373,308	-	283,055	6,367,535
<b>Net position- ending</b>	<b>\$ 8,078,276</b>	<b>\$ 461,505</b>	<b>\$ -</b>	<b>\$ 348,726</b>	<b>\$ 8,888,507</b>



A close-up photograph of a small, dark-colored sea turtle resting on a sandy beach. The turtle's head is on the left, and its body extends towards the right. The sand is light-colored with some darker specks. The turtle's shell is dark with some lighter, scaly patterns. Its flippers are visible, and it appears to be looking towards the left.

# 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)**

	<b>Fiscal Year</b>			
	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Governmental activities				
Net investment in capital assets	\$ 581,076	\$ 564,809	\$ 535,721	\$ 482,496
Restricted	205,956	176,898	163,964	162,236
Unrestricted	(174,697)	(148,494)	(135,138)	(107,680)
Total governmental activities net position	<u>612,335</u>	<u>593,213</u>	<u>564,547</u>	<u>537,052</u>
Business-type activities				
Net investment in capital assets	47,457	48,423	51,369	50,808
Unrestricted	47,872	30,023	21,648	22,482
Total business-type activities net position	<u>95,329</u>	<u>78,446</u>	<u>73,017</u>	<u>73,290</u>
Primary government				
Net investment in capital assets	628,533	613,232	587,090	533,304
Restricted	205,956	176,898	163,964	162,236
Unrestricted	(126,825)	(118,471)	(113,490)	(85,198)
Total primary government net position	<u>\$ 707,664</u>	<u>\$ 671,659</u>	<u>\$ 637,564</u>	<u>\$ 610,342</u>

\* As restated for change in Accounting Principle

*Continued next page*

<u>2017*</u>	<u>2016</u>	<u>2015</u>	<u>2014*</u>	<u>2013</u>	<u>2012</u>
\$ 463,840	\$ 437,792	\$ 436,375	\$ 442,851	\$ 452,717	\$ 458,089
164,972	155,972	128,529	64,981	102,728	86,651
(110,792)	(68,495)	(58,603)	(22,759)	15,359	30,839
<u>518,020</u>	<u>525,269</u>	<u>506,301</u>	<u>485,073</u>	<u>570,804</u>	<u>575,579</u>
49,735	47,463	51,827	50,952	52,502	49,930
25,238	26,377	17,218	13,816	15,992	14,852
<u>74,973</u>	<u>73,840</u>	<u>69,045</u>	<u>64,768</u>	<u>68,494</u>	<u>64,782</u>
513,575	485,255	488,202	493,803	505,219	508,019
164,972	155,972	128,529	64,981	102,728	86,651
(85,554)	(42,118)	(41,384)	(8,943)	31,351	45,691
<u>\$ 592,993</u>	<u>\$ 599,109</u>	<u>\$ 575,347</u>	<u>\$ 549,841</u>	<u>\$ 639,298</u>	<u>\$ 640,361</u>

**Schedule 2**  
**Escambia County, Florida**

**CHANGES IN NET POSITION**

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

	<b>Fiscal Year</b>			
<b>Expenses</b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Governmental activities:</b>				
General government	\$ 59,152	\$ 75,101	\$ 74,074	\$ 69,239
Public Safety	195,543	163,052	170,752	154,065
Physical environment	7,567	4,389	6,048	5,831
Transportation	59,548	50,658	50,356	49,239
Economic environment	13,307	12,744	14,642	15,180
Human services	38,122	29,335	4,086	3,011
Culture and recreation	12,738	11,078	11,408	14,177
Court related	17,750	12,314	12,530	11,426
Interest	5,813	6,029	6,621	6,491
Total governmental activities expenses	<u>409,540</u>	<u>364,700</u>	<u>350,517</u>	<u>328,659</u>
<b>Business-type activities:</b>				
Solid waste	10,906	11,679	11,556	10,443
Emergency medical services	14,526	14,031	16,207	15,099
Inspection fund	2,929	2,778	2,619	2,594
Bay Center	4,858	5,686	7,562	7,153
Total business-type activities expenses	<u>33,219</u>	<u>34,174</u>	<u>37,944</u>	<u>35,289</u>
Total primary government expenses	<u>\$ 442,759</u>	<u>\$ 398,874</u>	<u>\$ 388,461</u>	<u>\$ 363,948</u>
<b>Program Revenues</b>				
<b>Governmental activities:</b>				
Charges for services				
General government	6,936	5,655	5,821	5,551
Public safety	21,510	21,785	21,952	21,538
Physical environment	18,421	17,273	17,006	16,897
Transportation	6,380	5,271	6,952	6,747
Economic environment	1,062	693	643	766
Culture/recreation	442	380	457	435
Court related	13,122	10,461	11,718	11,449
Operating grants and contributions	59,844	41,265	17,244	27,145
Capital grants and contributions	8,062	17,429	37,113	16,103
Total governmental activities program revenue	<u>135,779</u>	<u>120,212</u>	<u>118,906</u>	<u>106,631</u>
<b>Business-type activities:</b>				
Charges for services				
Solid waste	23,266	17,069	16,075	14,998
Emergency medical services	16,502	15,010	11,863	12,773
Inspection fund	5,833	3,851	2,977	2,890
Bay Center	2,643	3,245	5,489	5,101
Operating grants and contributions	454	114	-	-
Capital grants and contributions	936	592	305	125
Total business-type activities program revenue	<u>49,634</u>	<u>39,881</u>	<u>36,709</u>	<u>35,887</u>
Total primary government program revenues	<u>\$ 185,413</u>	<u>\$ 160,093</u>	<u>\$ 155,615</u>	<u>\$ 142,518</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (273,761)	\$ (244,488)	\$ (231,611)	\$ (222,028)
Business-type activities	16,415	5,707	(1,235)	598
Total primary government net expense	<u>\$ (257,346)</u>	<u>\$ (238,781)</u>	<u>\$ (232,846)</u>	<u>\$ (221,430)</u>

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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 71,637	\$ 59,270	\$ 52,406	\$ 63,252	\$ 74,163	\$ 67,918
148,553	146,708	127,345	127,213	107,598	120,918
2,855	2,736	2,423	1,618	2,057	4,694
48,569	56,118	51,235	48,542	52,130	49,084
14,088	12,461	11,486	12,139	11,274	13,225
2,679	2,602	2,689	2,462	2,493	2,781
9,957	10,248	9,140	8,930	4,464	7,024
12,583	11,686	12,955	11,215	10,152	7,922
4,574	3,277	3,441	3,392	3,058	4,388
<u>315,495</u>	<u>305,106</u>	<u>273,120</u>	<u>278,763</u>	<u>267,389</u>	<u>277,954</u>
10,110	10,143	9,956	9,919	9,988	10,254
13,616	12,678	10,978	10,796	9,912	9,723
2,500	2,435	2,187	2,079	1,876	2,285
7,006	6,837	6,685	6,560	6,583	5,876
<u>33,232</u>	<u>32,093</u>	<u>29,806</u>	<u>29,354</u>	<u>28,359</u>	<u>28,138</u>
<u>\$ 348,727</u>	<u>\$ 337,199</u>	<u>\$ 302,926</u>	<u>\$ 308,117</u>	<u>\$ 295,748</u>	<u>\$ 306,092</u>
5,378	4,933	4,471	4,273	4,285	25,380
22,684	19,472	17,998	17,947	17,725	18,629
15,806	15,707	17,732	14,935	13,582	2,625
7,053	6,854	6,746	6,509	6,249	1,254
382	581	270	380	321	6
514	520	522	494	380	397
12,316	11,559	11,543	10,021	6,674	2,791
19,187	24,286	18,434	18,946	19,239	45,950
9,856	8,255	8,104	10,655	4,813	10,683
<u>93,176</u>	<u>92,167</u>	<u>85,820</u>	<u>84,160</u>	<u>73,268</u>	<u>107,716</u>
15,373	15,141	13,485	13,618	11,998	11,674
10,963	12,832	12,013	12,158	11,454	9,386
2,622	2,581	2,262	2,299	2,091	1,970
4,564	4,975	4,409	4,558	3,905	3,735
-	-	-	103	2	236
155	161	735	131	1,556	92
<u>33,677</u>	<u>35,690</u>	<u>32,904</u>	<u>32,867</u>	<u>31,006</u>	<u>27,093</u>
<u>\$ 126,853</u>	<u>\$ 127,857</u>	<u>\$ 118,724</u>	<u>\$ 117,027</u>	<u>\$ 104,274</u>	<u>\$ 134,809</u>
\$ (222,319)	\$ (212,939)	\$ (187,300)	\$ (194,603)	\$ (194,121)	\$ (170,237)
445	3,597	3,098	3,513	2,647	(1,046)
<u>\$ (221,874)</u>	<u>\$ (209,342)</u>	<u>\$ (184,202)</u>	<u>\$ (191,090)</u>	<u>\$ (191,474)</u>	<u>\$ (171,283)</u>

**Schedule 2**  
**Escambia County, Florida**

**CHANGES IN NET POSITION (Continued)**

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

	<b>Fiscal Year</b>			
	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental activities:</b>				
Taxes				
Property taxes	\$ 142,198	\$ 133,240	\$ 124,916	\$ 116,325
Sales tax	91,118	74,176	75,533	72,004
Gasoline taxes	19,343	17,898	19,040	18,890
Tourist development tax	17,672	9,759	12,333	11,361
Other taxes and payments in lieu of taxes	4,702	4,636	4,734	4,849
Intergovernmental-unrestricted	10,274	8,819	9,414	8,889
Investment income	1,541	6,648	9,525	3,421
Gain (loss) on sale of capital assets				
Miscellaneous	6,228	16,370	2,987	2,645
Gain (loss) on sale of capital assets				
Transfers - internal activities	(193)	1,608	624	2,677
Special Item	-	-	-	-
<b>Total general revenues and transfers</b>	<u>292,883</u>	<u>273,154</u>	<u>259,106</u>	<u>241,061</u>
<b>Business-type activities:</b>				
Investment income	111	1,168	1,417	322
Gain (loss) on sale of capital assets	-	-	-	-
Miscellaneous	164	162	169	75
Capital contributions	-	-	-	-
Transfers - internal activities	193	(1,608)	(624)	(2,678)
<b>Total business-type activities</b>	<u>468</u>	<u>(278)</u>	<u>962</u>	<u>(2,281)</u>
<b>Total primary government</b>	<u>\$ 293,351</u>	<u>\$ 272,876</u>	<u>\$ 260,068</u>	<u>\$ 238,780</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 19,122	\$ 28,666	\$ 27,495	\$ 19,033
Business-type activities	16,883	5,429	(273)	(1,683)
<b>Total change in net position</b>	<u>\$ 36,005</u>	<u>\$ 34,095</u>	<u>\$ 27,222</u>	<u>\$ 17,350</u>

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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 110,051	\$ 109,691	\$ 108,848	\$ 101,076	\$ 93,789	\$ 99,683
66,762	64,634	62,074	59,450	56,515	54,113
18,797	18,178	17,507	16,107	12,621	13,069
10,598	9,956	9,160	8,396	7,801	7,156
4,789	4,759	5,961	6,028	7,865	-
8,522	8,216	7,987	7,408	7,024	8,333
2,135	2,805	2,659	1,348	390	3,617
-	-	-	-	-	5,246
2,908	4,677	6,528	8,131	4,249	1,619
-	-	(11,481)	-	-	-
(744)	(697)	(715)	(763)	(907)	(1,104)
-	9,689	-	-	-	-
<u>223,818</u>	<u>231,908</u>	<u>208,528</u>	<u>207,181</u>	<u>189,347</u>	<u>191,732</u>
258	416	386	177	53	615
-	-	-	-	-	-
43	83	79	400	104	38
-	-	-	-	-	-
744	697	715	763	907	1,104
<u>1,045</u>	<u>1,196</u>	<u>1,180</u>	<u>1,340</u>	<u>1,064</u>	<u>1,757</u>
<u>\$ 224,863</u>	<u>\$ 233,104</u>	<u>\$ 209,708</u>	<u>\$ 208,521</u>	<u>\$ 190,411</u>	<u>\$ 193,489</u>
\$ 1,499	\$ 18,969	\$ 21,228	\$ 12,578	\$ (4,774)	\$ 21,495
1,490	4,793	4,278	4,853	1,064	1,757
<u>\$ 2,989</u>	<u>\$ 23,762</u>	<u>\$ 25,506</u>	<u>\$ 17,431</u>	<u>\$ (3,710)</u>	<u>\$ 23,252</u>

**Schedule 3**  
**Escambia County, Florida**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

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

	<b>Fiscal Year</b>			
	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
General Fund:				
Nonspendable	\$ 962	\$ 888	\$ 727	\$ 753
Restricted				
Committed				
Assigned	40,687	20,268	18,484	15,268
Unassigned	40,526	58,390	29,037	34,190
Total general fund	<u>82,175</u>	<u>79,546</u>	<u>48,248</u>	<u>50,211</u>
All Other Governmental Funds:				
Nonspendable	\$ 579	\$ 542	\$ 334	\$ 501
Restricted	204,839	177,139	208,757	239,658
Committed	17,546	15,452	17,393	17,377
Assigned		-	-	-
Unassigned	(62,564)	(16,548)	(6,585)	(9,546)
Total all other governmental funds	<u>160,400</u>	<u>176,585</u>	<u>219,899</u>	<u>247,990</u>
Total all governmental funds	<u>\$ 242,575</u>	<u>\$ 256,131</u>	<u>\$ 268,147</u>	<u>\$ 298,201</u>

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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 694	\$ 644	\$ 4,292	\$ 4,367	\$ 4,805	\$ 5,021
-	-	-	-	52	-
-	-	-	-	-	-
16,297	18,952	17,911	10,073	8,402	4,908
30,149	27,682	25,536	23,647	19,361	16,868
<u>47,140</u>	<u>47,278</u>	<u>47,739</u>	<u>38,087</u>	<u>32,620</u>	<u>26,798</u>
563	17,954	10,118	5,609	2,567	7,776
244,779	138,898	124,568	123,349	99,764	86,651
17,115	14,916	16,121	14,267	13,545	9,100
-	-	-	-	-	8,777
(9,820)	(8,204)	(6,240)	(3,836)	(3,980)	(6,088)
<u>252,637</u>	<u>163,564</u>	<u>144,567</u>	<u>139,389</u>	<u>111,896</u>	<u>106,216</u>
<u>\$ 299,777</u>	<u>\$ 210,842</u>	<u>\$ 192,306</u>	<u>\$ 177,476</u>	<u>\$ 144,516</u>	<u>\$ 133,014</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)**

	<b>Fiscal Year</b>			
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>REVENUES</b>				
Taxes	\$ 235,745	\$ 206,601	\$ 202,217	\$ 190,782
Permits, fees and special assessments	20,754	20,017	19,392	19,127
Franchise fees	16,058	15,597	15,464	15,461
Intergovernmental revenue	113,614	98,485	94,857	83,736
Charges for services	25,856	20,731	24,949	23,908
Fines and forfeits	2,844	2,441	2,516	2,376
Investment income	1,525	6,362	9,083	3,337
Miscellaneous	12,773	19,386	6,054	5,794
Total revenues	<u>429,169</u>	<u>389,620</u>	<u>374,532</u>	<u>344,521</u>
<b>EXPENDITURES</b>				
General government	61,278	68,649	65,321	57,291
Public safety	207,659	131,028	141,880	136,213
Physical environment	4,960	3,527	4,338	8,486
Transportation	36,318	37,383	35,437	33,702
Economic environment	13,039	12,589	14,323	14,959
Human services	42,647	28,769	3,805	2,793
Culture and recreation	10,830	9,135	11,287	9,221
Court-related	11,367	10,069	10,841	11,180
Debt service:				
Principal	6,835	6,625	7,765	8,024
Interest	6,439	6,654	6,847	6,706
Bond issuance costs	-	-	310	-
Capital outlay	40,132	88,816	103,365	60,203
Total expenditures	<u>441,504</u>	<u>403,244</u>	<u>405,519</u>	<u>348,778</u>
Excess of revenues over (under) expenditures	<u>(12,335)</u>	<u>(13,624)</u>	<u>(30,987)</u>	<u>(4,257)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Refunding bonds issued	-	-	41,545	-
Refunding notes issued	-	-	-	-
Bonds issued	-	-	-	-
Premium(Discount)Notes/Bonds	-	-	5,319	-
Notes issued	-	-	-	-
Payments made to bond escrow agents	-	-	-	-
Payments made to refunded bond holders	-	-	(46,554)	-
Insurance recoveries	-	-	-	-
Transfers in	40,088	30,247	26,862	36,849
Transfers out	(41,310)	(28,639)	(26,239)	(34,167)
Total other financing sources (uses)	<u>(1,222)</u>	<u>1,608</u>	<u>933</u>	<u>2,682</u>
Net change in fund balances	<u>\$ (13,557)</u>	<u>\$ (12,016)</u>	<u>\$ (30,054)</u>	<u>\$ (1,575)</u>
Debt service as a percentage of noncapital expenditures	3.39%	4.55%	5.01%	5.28%

*Continued next page*

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 180,220	\$ 177,312	\$ 173,928	\$ 161,956	\$ 149,265	\$ 153,137	\$ 157,787
19,048	15,966	16,027	13,916	13,546	12,893	12,074
14,747	14,883	15,140	14,608	13,308	13,372	13,811
67,034	70,451	62,617	62,337	57,770	81,844	68,947
25,441	23,968	23,618	21,677	18,111	17,627	17,218
2,900	2,529	2,606	2,407	2,262	1,145	1,207
2,059	2,620	2,504	1,344	418	3,415	1,395
5,615	6,492	9,820	11,935	8,992	5,180	10,453
<u>317,064</u>	<u>314,221</u>	<u>306,260</u>	<u>290,180</u>	<u>263,672</u>	<u>288,613</u>	<u>282,892</u>
55,134	55,544	53,032	56,079	58,979	59,147	61,209
132,449	132,149	124,781	119,698	103,464	112,270	112,160
3,385	2,110	4,173	1,731	2,279	5,251	6,432
33,724	34,398	30,601	27,584	26,812	26,183	26,172
14,635	12,322	11,227	12,796	10,419	12,517	13,428
2,449	2,549	2,686	2,337	2,079	2,254	2,323
8,320	7,677	7,450	6,867	2,271	1,556	2,186
11,286	10,541	11,693	10,071	9,132	9,308	9,576
7,343	7,160	6,812	4,397	3,526	3,670	3,998
3,961	3,127	3,290	3,241	3,148	4,388	5,165
552	-	-	-	-	-	-
42,054	27,418	34,970	32,156	32,279	50,446	42,539
<u>315,292</u>	<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>1,772</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	-
78,060	-	-	-	-	-	-
10,682	-	-	-	-	-	-
-	-	-	20,500	-	-	-
-	-	-	-	(8,362)	(96,700)	-
-	-	-	-	-	749	301
24,865	22,053	21,251	18,331	18,256	36,443	26,941
(26,444)	(22,743)	(21,966)	(19,094)	(16,083)	(38,057)	(34,843)
<u>87,163</u>	<u>(690)</u>	<u>(715)</u>	<u>19,737</u>	<u>2,217</u>	<u>(645)</u>	<u>(7,601)</u>
<u>\$ 88,935</u>	<u>\$ 18,536</u>	<u>\$ 14,830</u>	<u>\$ 32,960</u>	<u>\$ 11,501</u>	<u>\$ 976</u>	<u>\$ (9,897)</u>
4.27%	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)**

<b>Fiscal Year</b>	<b>Net Assessed Value of Real Property (1)</b>				<b>Personal Property (2)</b>	<b>Total</b>	<b>Total Direct Tax Rate</b>
	<b>Residential Property</b>	<b>Commercial and Industrial Property</b>	<b>Other Property</b>				
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
2021	14,263,224	3,796,214	430,651		2,409,028	20,899,117	7.6605

**Source:** Escambia County Property Appraiser

[www.escpa.org](http://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

	<b>Fiscal Year</b>			
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Direct:</b>				
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>
<b>Overlapping:</b>				
Childrens Trust	0.5000	-	-	-
Escambia County School Board	5.6570	5.9280	6.0430	6.3250
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	0.0294	0.0311	0.0327	0.0338
Town of Century	<u>0.9204</u>	<u>0.9204</u>	<u>0.9204</u>	<u>0.9204</u>
Total overlapping rates	<u>13.3963</u>	<u>13.1690</u>	<u>13.2856</u>	<u>13.5687</u>

**Source:** Escambia County Property Appraiser  
[www.escpa.org](http://www.escpa.org)

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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
6.6165	6.6165	6.6165	6.6165	6.9755	6.9755
0.3590	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>
-	-	-	-	-	
6.6310	6.8760	7.1130	7.557	7.558	7.821
4.2895	4.2895	4.2895	4.2895	4.2895	4.2895
2.0000	2.0000	2.0000	2.000	2.000	2.000
0.0353	0.0366	0.0378	0.039	0.040	0.040
<u>0.9204</u>	<u>0.9732</u>	<u>0.9006</u>	<u>0.9006</u>	<u>0.9048</u>	<u>0.9048</u>
<u>13.8762</u>	<u>14.1753</u>	<u>14.3409</u>	<u>14.7861</u>	<u>14.7921</u>	<u>15.0553</u>

**Schedule 7**  
**Escambia County, Florida**

**PRINCIPAL PROPERTY TAX PAYERS**

**Current and Nine Years Ago**  
**(Amounts Expressed in Thousands)**

<b>Taxpayer</b>	<b>Fiscal Year 2021</b>			<b>Fiscal Year 2012</b>		
	<b>Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Assessed Value</b>	<b>Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Assessed Value</b>
Florida Power & Light / Gulf Power	\$ 791,669	1	3.79%	\$ 501,407	1	3.65%
Navy Federal Credit Union	471,376	2	2.26%	67,284	8	0.49%
City of Pensacola	266,884	3	1.28%			
International Paper Corp	255,570	4	1.22%	354,583	2	2.58%
Ascend Performance Material*	157,718	5	0.75%	120,402	3	0.88%
West Florida Regional Medical	125,441	6	0.60%	91,977	4	0.67%
Walmart/Sams	82,647	7	0.40%	58,443	6	0.43%
Bellsouth Telecommunication	73,351	8	0.33%	68,083	5	0.50%
Simon Debartolo Group	69,704	9	0.33%	34,527	7	0.25%
SPIDEV/SPIGOV II/SPICLIFF/SPITOW	60,287	10	0.35%			
CoxCom Inc (formerly Cox Cable)				38,241	9	0.28%
Exxon Mobile Chemical				40,471	10	0.29%
<b>Total</b>	<b>\$ 2,354,647</b>		<b>11.31%</b>	<b>\$ 1,375,418</b>		<b>10.00%</b>
	(1) \$ 20,899,117			(1) \$ 13,748,342		

**Sources:**

Escambia County Tax Roll compiled by the Escambia County Property Appraiser

[www.escpa.org](http://www.escpa.org)

Tangible personal property records on file in the Escambia County Tax Collector's office.

[www.escambiataxcollector.com](http://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
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 (1)	108,848,380	102.67%
2016	110,249,860	106,512,637	96.61%	3,178,435 (2)	109,691,072	99.49%
2017	114,962,306	109,851,250	95.55%	199,525	110,050,775	95.73%
2018	120,238,390	115,369,234	95.95%	955,642	116,324,876	96.75%
2019	128,396,943	124,720,215	97.14%	195,569	124,915,784	97.29%
2020	138,147,371	133,151,541	96.38%	88,500	133,240,041	96.45%
2021	147,932,403	142,005,969	95.99%	192,040	142,198,009	96.12%

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

**(1)** 2015 Collections received from prior year levies include \$4,463,110 for collections held in reserve pending the outcome of court litigation.

**(2)** 2016 Collections received from prior year levies include \$2,938,543 for collections held in reserve pending the outcome of court litigation.



**Schedule 9**  
**Escambia County, Florida**

**SCHEDULE OF OUTSTANDING DEBT BY TYPE**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Governmental Activities</b>				<b>Business Activities</b>	
	<b>Bonds</b>	<b>Unamortized Bond Issue Premiums (2)</b>	<b>Capital Leases</b>	<b>Notes</b>	<b>Bonds</b>	<b>Notes</b>
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	-	-
2021	109,215,000	13,291,891	-	30,580,000	-	-

**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*

<b>Total Outstanding Debt</b>	<b>Percentage of Personal Income (1)</b>	<b>Population (1)</b>	<b>Debt Per Capita (1)</b>	<b>Percentage of Per Capita Income (1)</b>
104,720,000	949.47%	304,191	344	0.035%
101,205,000	916.84%	307,753	329	0.035%
117,308,000	1021.41%	309,034	380	0.032%
110,496,000	913.43%	311,003	355	0.035%
103,336,000	830.59%	311,711	332	0.039%
184,646,411	1411.36%	313,512	589	0.023%
176,257,121	1306.85%	315,534	559	0.024%
168,109,399	1190.08%	318,316	528	0.026%
160,703,145	1104.47%	307,090	523	0.029%
153,086,891	1020.14%	316,719	483	0.031%

**Schedule 10**  
**Escambia County, Florida**

**Direct and Overlapping Governmental Activities Debt and Computation of Legal Debt Margin**  
**As of September 30, 2021**

**Computation of Direct and Overlapping Debt (1)**

<b><u>Governmental Unit</u></b>	<b><u>Debt Outstanding</u></b>	<b><u>Percentage Applicable to This Governmental Unit</u></b>
Direct Debt:		
Escambia County - Revenue Bonds	\$ 109,215,000	100.00%
Escambia County - Revenue Notes	30,580,000	100.00%
Escambia County - Unamortized Bond Issue Premiums (3)	<u>13,291,891</u>	100.00%
Total Direct Debt	<u><u>\$ 153,086,891</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, 2021.

(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	
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
2021	32,604,337	2,710,000	4,586,934	4.47	5,958,604	4,125,000	1,822,334	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
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%
2021	32,604,337	22.1%

(1) The table sets forth the historical Sales Tax Revenues received by the county (net of amounts distributed to municipalities within the County) for the Fiscal Years Ending September 30, 2012 through 2021 (audited).

(2) The Amount of Sales Tax Revenues distributed to the County is subject to increase or decrease due to (i) more or less favorable economic conditions, (ii) increases or decreases in the dollar volume of taxable sales within the County, (iii) legislative changes relating to the sales tax, which may include changes in the scope of taxable sales, changes in tax rate and changes in the amount of Sales Tax Revenues deposited into the Trust Fund, and (iv) other factors which may be beyond the control of the County or the Series 2017 Bondholders, including but not limited to the potential for increased use of electronic commerce and other internet-related sales activity that could have a material adverse impact upon the amount of sales tax collected by the State, deposited into the Trust Fund and then distributed to the County.

(2) In particular, the share of the Sales Tax Revenues deposited in the Trust Fund which is to be distributed to the County will be affected by changes in the relative populations of the incorporated and unincorporated areas within the County. Such relative populations are subject to change through normal increases and decreases in population within the existing unincorporated and incorporated areas of the County and are also subject to change by the annexation of previously unincorporated areas of the County by the municipalities within the County. Such annexations would not only increase the population of the incorporated areas but also would, in equal amount, decrease the population of the unincorporated areas.



**Schedule 13  
Escambia County, Florida**

**PRO FORMA DEBT SERVICE COVERAGE FROM SALES TAX REVENUES**

**Last Ten Fiscal Years**

	<b>Fiscal Year Ended September 30,</b>			
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Sales Tax Revenue	\$ 32,604,337	\$ 26,703,051	\$ 27,392,846	\$ 25,920,787
Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	9,571,501	9,571,501	9,571,501	9,572,824
Sales Tax Revenue coverage of Maximum Annual Debt Service on the Series 2012 Note and Series 2017 Bonds (1)	3.41 x	2.79 x	2.86 x	2.71 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 24,173,396	\$ 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	9,572,824
2.53 x	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 Eight Fiscal Years**

	<b>Fiscal Year Ended September 30,</b>		
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Charges for Other Services	\$ 25,855,966	\$ 20,731,300	\$ 24,949,395
Half-Cent Sales Tax	32,604,337	26,703,051	27,392,846
Electric Franchise Fee	12,303,490	11,998,983	11,813,944
Communication Services Tax	2,092,536	2,181,677	2,225,150
State Revenue Sharing	10,248,190	8,785,697	9,343,600
Reimbursement of Indirect Costs	3,906,165	3,581,655	2,342,595
Investment Income	1,525,175	6,361,536	9,082,990
Miscellaneous	12,773,050	19,385,667	6,054,107
Permits & Fees	502,964	418,900	362,347
Judgements & Fines	2,843,753	2,440,998	2,515,765
Excess Fees - Constitutional Officers	2,698,702	1,847,515	2,691,540
Other Non-enterprise, Non-Ad Valorem	179,616,179	151,942,832	150,841,604
<b>TOTALS</b>	<b><u>\$ 286,970,507</u></b>	<b><u>\$ 256,379,811</u></b>	<b><u>\$ 249,615,883</u></b>

(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 2021 (audited).

*Continued next page*

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 23,908,299	\$ 25,441,094	\$ 23,968,246	\$ 23,617,512	\$ 21,677,255
25,920,787	24,173,396	23,418,049	22,513,589	21,735,479
11,877,215	11,353,718	11,540,341	11,830,914	11,273,510
2,467,712	2,461,336	2,659,111	2,737,529	2,661,569
8,883,539	8,477,607	8,168,290	7,949,431	7,357,972
3,259,281	3,355,784	2,866,294	2,727,676	2,143,749
3,336,558	2,058,847	2,619,591	2,503,613	1,343,694
5,794,200	5,607,165	6,492,126	9,819,968	11,934,939
381,468	327,086	331,995	259,021	235,927
2,376,467	2,900,280	2,528,843	2,605,545	2,406,901
1,837,347	1,954,195	1,146,715	1,663,774	1,889,212
138,153,148	118,902,982	118,790,108	109,182,868	109,721,231
<u>\$ 228,196,021</u>	<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 Eight Fiscal Years**

	<b>Fiscal Year Ended September 30,</b>			
	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018 (2)</u></b>
Total Governmental Fund Revenues	429,168,516	389,619,852	374,531,667	344,520,897
Less Ad Valorem Revenues	<u>(142,198,009)</u>	<u>(133,240,041)</u>	<u>(124,915,784)</u>	<u>(116,324,876)</u>
Non-Ad Valorem Revenues	286,970,507	256,379,811	249,615,883	228,196,021
Essential Expenditures				
General Government	(61,278,256)	(68,648,653)	(65,320,610)	(57,290,782)
Public Safety	<u>(207,659,439)</u>	<u>(131,027,987)</u>	<u>(141,879,522)</u>	<u>(136,212,623)</u>
Total Essential Expenditures	(268,937,695)	(199,676,640)	(207,200,132)	(193,503,405)
Allocable Portion of Essential Expenditures	(179,829,563)	(131,392,328)	(138,093,647)	(128,168,443)
Revenues for Coverage	107,140,944	124,987,483	111,522,236	100,027,578
Total Maximum Annual Debt Service (2)	15,518,835	15,543,460	15,543,460	14,780,583
Coverage	6.90 x	8.04 x	7.17 x	6.77 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>2017 (2)</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
317,064,265	314,220,781	306,259,820	290,180,326
<u>(110,050,775)</u>	<u>(109,691,072)</u>	<u>(108,848,380)</u>	<u>(95,798,888)</u>
207,013,490	204,529,709	197,411,440	194,381,438
(55,134,177)	(55,543,552)	(53,031,820)	(56,078,759)
<u>(132,448,931)</u>	<u>(132,149,155)</u>	<u>(124,781,265)</u>	<u>(119,698,436)</u>
(187,583,108)	(187,692,707)	(177,813,085)	(175,777,195)
(122,474,331)	(122,171,215)	(114,616,201)	(117,746,866)
84,539,159	82,358,494	82,795,239	76,634,572
14,477,293	10,285,572	10,285,572	10,285,572
5.84 x	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) (7)	Median Age (2) (6)	Per Capita Personal Income (6)	Personal Income (thousands of dollars) (3)	School Enrollment (4)	Unemployment Rate (1) (5)
2012	304,191	38.0	36,258	11,029,357	39,870	8.1%
2013	307,753	37.6	35,868	11,038,485	40,082	6.5%
2014	309,034	37.6	37,164	11,484,940	43,010	6.1%
2015	311,003	37.3	38,896	12,096,773	42,082	5.2%
2016	311,711	36.9	39,913	12,441,321	39,284	5.1%
2017	313,512	37.2	41,730	13,082,856	39,859	4.0%
2018	315,534	37.1	42,744	13,487,185	39,078	3.0%
2019	318,316	38.1	44,377	14,125,909	38,698	3.0%
2020	307,090	38.2	47,381	14,550,231	37,758	5.1%
2021	316,719	38.2	47,381	15,006,463	37,631	4.2%

Sources:

- (1) Florida Research and Economic Information Database (FRIEDA) <http://freida.labormarketinfo.com>  
For years 2020 and prior.
- (2) University of West Florida HAAS Center [www.haas.uwf.edu](http://www.haas.uwf.edu)  
For years 2020 and prior.
- (3) Personal income is a calculated amount based on population and per capita personal income.
- (4) Escambia County School District - School Board Budget Department [www.escambia.k12.fl.us](http://www.escambia.k12.fl.us)
- (5) U.S. Department of Labor, Bureau of Statistics <http://floridajobs.org/workforce-statics/data-center>
- (6) Office of Economic and Demographic research <http://edr.state.fl.us>
- 2021 data was unavailable at time of issue, and is based on 2020 data
- (7) Florida West - Demographics <http://www.floridawestsites.com>

**Schedule 17**  
**Escambia County, Florida**

**PRINCIPAL EMPLOYERS**

**Current and Nine Years Ago**

<b><u>Employer</u></b>	2021 (1)			2012 (2)		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Local government	15,900	1	29.13%	15,119	1	31.03%
Navy Federal Credit Union	8,500	2	15.57%			
Baptist Health Care	7,347	3	13.46%	5,500	3	11.29%
Federal government	6,700	4	12.27%	7,223	2	14.83%
State government	6,500	5	11.91%	5,265	4	10.81%
Sacred Heart Health Systems	4,820	6	8.83%	5,000	5	10.26%
Pensacola Christian College	1,584	7	2.90%			
Ascend Performance Materials	1,288	8	2.36%			
West Florida Healthcare	1,200	9	2.20%			
Innisfree Hotels	750	10	1.37%			
Walmart				3,385	6	6.95%
Medical Center Clinoic				2,200	7	4.52%
Lakeview Center				2,000	8	4.11%
University of West Florida				1,601	9	3.29%
Florida Power & Light/Gulf Power				1,424	10	2.92%
<b>Total Employees</b>	<b>54,589</b>			<b>48,717</b>		

**Source:**

(1) Florida West Economic Development Alliance [www.FloridaWestEDA.com](http://www.FloridaWestEDA.com) and Florida Department of Economic Opportunity (Total Government) [www.floridajobs.org/workforce-statistics/data-center/statistical-program/current-employment-statistics](http://www.floridajobs.org/workforce-statistics/data-center/statistical-program/current-employment-statistics)

(2) Escambia County Comprehensive Annual Fiscal Report for the year ending 2012.

**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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>General government</u>				
Board of County Commissioners	227	213	193	200
Clerk of Circuit Court & Comptroller	46	46	42	42
Property Appraiser	71	71	71	70
Supervisor of Elections	15	15	15	15
Tax Collector	105	105	103	103
<u>Public safety</u>				
Board of County Commissioners	1,009	984	924	925
Sheriff	704	693	693	704
<u>Physical environment</u>				
Board of County Commissioners	66	67	70	63
<u>Transportation</u>				
Board of County Commissioners	186	310	326	324
<u>Economic environment</u>				
Board of County Commissioners	5	5	5	6
<u>Human services</u>				
Board of County Commissioners	24	44	30	30
<u>Culture and recreation</u>				
Board of County Commissioners	89	94	93	85
<u>Court related</u>				
Board of County Commissioners	16	15	15	14
Clerk of Circuit Court & Comptroller	118	109	112	108
<b>Total</b>	<b>2,681</b>	<b>2,771</b>	<b>2,692</b>	<b>2,689</b>

Source: Escambia County Government

*Continued next page*

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
215	177	197	192	211	198
41	41	53	53	55	54
70	70	70	75	70	70
15	13	13	13	15	15
100	100	100	103	103	89
918	862	841	810	373	379
652	652	670	645	1,079	1,102
67	65	66	105	103	98
225	229	197	192	196	194
6	6	5	4	-	-
29	43	43	30	29	27
26	26	24	25	26	25
14	13	7	6	4	4
119	118	117	116	117	125
<u>2,497</u>	<u>2,415</u>	<u>2,403</u>	<u>2,369</u>	<u>2,381</u>	<u>2,380</u>



**Schedule 19**  
**Escambia County, Florida**

**OPERATING INDICATORS BY FUNCTION/PROGRAM**

**Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>General Government</b>				
County residents per employee (1)	118	111	117	117
<b>Public Safety</b>				
Building permits -total value	\$ 1,213,847,376	\$ 559,743,918	unavailable	unavailable
Building permits - single & multi-family units	2,154	1,702	1,138	1,371
Building permits - single family units	unavailable	unavailable	unavailable	unavailable
Building permits - multi-family units	unavailable	unavailable	unavailable	unavailable
Total fire responses	16,862	15,580	21,137	18,440
Total permits issued	50,212	29,526	24,831	26,110
Total inspections performed	73,750	52,361	46,043	51,120
Code enforcement complaints	6,679	5,925	6,479	6,753
Emergency calls (ambulance)	68,939	67,964	67,866	58,653
Non-emergency calls (ambulance)	3,254	2,292	3,369	4,400
Total ambulance transports	45,272	39,481	42,727	40,288
911 calls - City	86,234	79,586	70,347	45,962
Arrests - City	4,683	4,266	3,959	3,697
Traffic violations - City	5,713	5,215	8,391	7,315
911 calls - County	67,447	62,465	48,410	50,468
Arrests - County	7,719	9,149	12,015	20,107
Traffic violations - County	4,425	6,913	14,435	23,255
<b>Physical environment</b>				
Solid waste managed at Perdido Landfill (tons)	569,261	452,789	428,933	396,444
Waste disposed of in the class I landfill (tons)	512,632	391,404	361,620	339,170
Tons of yard trash recycled	16,633	11,656	10,198	9,170
Tons of various recycled materials	39,548	49,150	56,496	47,520
Hazardous material disposed of (tons)	58	52	44	42
<b>Transportation</b>				
Passenger trips - fixed route services	678,427	848,756	1,398,149	1,445,102
Passenger trips - paratransit/demand services	94,589	96,822	105,879	101,579
Bob Sikes toll receipts	2,244,988	2,173,387	3,277,699	3,403,058
<b>Culture and recreation</b>				
Bay Center operating revenues	2,656,384	3,304,233	5,514,304	5,148,240
Parks & recreation park uses	149	86	118	127
Equestrian Center events	42	28	37	53
Lake Stone rentals	714	693	531	447
Naval Air Museum visitors	163,462	169,734	720,951	738,043
Students enrolled - University of West Florida	13,317	13,044	12,850	13,033
Students enrolled - Pensacola State College	9,233	11,921	7,054	8,824

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
126	129	129	130	129	128
\$ 228,500,135	\$ 202,881,216	\$ 160,326,832	\$ 130,236,352	\$ 113,949,035	\$ 91,212,174
928	923	771	915	787	623
836	816	761	669	777	621
92	107	10	246	10	2
16,683	14,317	15,320	14,769	15,946	15,392
20,881	20,200	18,786	19,416	17,440	15,176
38,848	34,461	33,628	34,490	31,798	27,205
6,471	6,431	7,579	6,165	8,292	6,400
51,464	46,881	41,537	41,599	37,872	38,668
2,760	2,435	534	950	2,103	531
36,595	36,442	35,225	33,715	33,136	31,542
49,636	51,159	56,602	61,540	57,416	59,583
3,301	3,039	3,176	3,225	3,773	3,316
8,009	6,804	6,859	7,367	8,179	5,894
50,661	50,536	42,402	46,199	46,246	48,467
15,953	14,137	11,306	15,348	16,944	17,850
32,381	22,559	12,014	10,254	9,114	14,314
411,452	334,027	257,778	280,128	258,856	266,114
362,882	318,320	234,031	267,821	244,018	243,737
7,609	8,033	20,262	9,377	5,015	6,315
40,053	4,924	3,380	2,247	6,726	9,316
43	76	34	43	70	72
1,578,305	1,443,463	1,490,282	1,516,853	1,561,371	1,359,002
92,820	87,558	87,355	56,651	43,774	49,639
3,540,583	3,452,765	3,537,142	3,327,729	3,310,752	3,316,180
4,573,010	4,989,232	4,434,520	4,563,725	3,937,617	3,750,220
78	73	69	96	89	104
66	56	56	51	47	42
473	426	391	432	439	450
772,997	842,639	872,082	799,380	765,063	804,344
12,979	12,798	12,602	12,588	12,823	11,982
8,651	8,229	9,022	9,568	9,328	9,509

**Schedule 20**  
**Escambia County, Florida**

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**

**Last Ten Fiscal Years**

Function/Program	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General government</b>					
Facilities - number	229	228	224	223	219
Facilities - square footage	2,727,222	2,422,575	2,416,378	2,410,929	2,344,323
<b>Public Safety</b>					
Road prison capacity	236	236	236	256	256
Work release facility capacity	264	n/a	438	438	412
Fire stations	21	21	21	21	22
Rescue vehicles (fire trucks, etc)	51	51	52	52	52
Ambulances	32	32	32	29	33
Mass transit bus/trolley	70	80	82	83	71
Sheriffs vehicles (marked/unmarked)	397	435	420	420	425
Sheriff substations	7	7	7	4	4
<b>Physical environment</b>					
Landfills in operation (accepting waste)	1	1	1	1	1
Beaches (miles)					
Pensacola (1)*	17	17	17	17	17
Perdido Key (2)*	13	13	13	13	13
<b>Transportation</b>					
Centerline miles of county roads					
Paved mileage	1,512	1,505	1,499	1,496	1,493
Unpaved mileage	62	66	67	69	70
Traffic signals	464	462	455	435	414
Bridges		148	148	148	150
<b>Culture and recreation</b>					
Athletic parks	16	16	16	16	16
Campgrounds	2	2	2	2	2
Community centers	16	16	16	16	16
Equestrian center	1	1	1	1	1
Neighborhood parks	84	84	82	82	82
Undeveloped parks	11	11	11	11	11
Beach access/boat ramps	21	21	21	21	21
Libraries (locations)	7	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>
219	213	226	224	214
2,357,518	2,515,675	2,489,964	2,497,854	2,329,716
252	236	236	236	236
380	380	380	280	280
22	22	23	23	22
53	53	53	57	67
30	29	25	30	30
70	83	66	54	44
400	400	400	400	365
6	6	6	6	6
1	1	1	1	2
17	17	17	17	17
13	13	13	13	13
1,486	1,479	1,474	1,467.60	1,467.60
75.15	80.09	84.07	89.39	89.39
361	356	338	318	324
150	165	139	139	132
16	16	16	16	16
2	2	2	2	2
16	16	16	16	16
1	1	1	1	1
82	82	82	82	82
11	11	11	11	11
21	21	21	20	20
7	6	6	6	6





# 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







**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, 2021, 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 11, 2022. 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.

A handwritten signature in black ink that reads "Warren Averett, LLC". The signature is written in a cursive, flowing style.

Pensacola, Florida  
February 11, 2022

**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, 2021:

- (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, 2021.

*Warren Averett, LLC*

Pensacola, Florida  
February 11, 2022

**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, 2021, and have issued our report thereon dated February 11, 2022, 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 226 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 11, 2022

**Escambia County, Florida**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF  
FUNDS RELATED TO THE DEEPWATER HORIZON OIL SPILL  
For the Fiscal Year Ended September 30, 2021**

Source	Amount Received in the 2020-2021 Fiscal Year	Amount Expended in the 2020-2021 Fiscal Year
<b>Office of Gulf Coast Restoration:</b>		
RESTORE MYIP AMENDMENTS AWARD 1 RDCGR080042-01-00	\$ 31,608	\$ 42,754
RESTORE MYIP CARPENTER CREEK/TEXAR PLAN 1 RDCGR080046-01-00	101,442	264,755
RESTORE MYIP UNIVERSAL ACCESS PLAN 1 RDCGR080048-01-00	26,020	54,598
RESTORE MYIP ELEVEN MILE PONDS PLAN 1 RDCGR080049-01-00	26,073	26,956
RESTORE MYIP HOLLIS T WILLIAMS PARK 1 RDCGR080054-01-00	355,011	541,783
RESTORE MYIP SOUTH DOGTRACK DRAINAGE 1 RDCGR080055-01-00	6,609	6,487
RESTORE MYIP SOUTH DOGTRACK DRAINAGE 1 RDCGR080135-01-00	2,777	4,728
RESTORE MYIP SOUTH DOGTRACK DRAINAGE 1 RDCGR080136-01-00	737	737
RESTORE MYIP SOUTH DOGTRACK DRAINAGE 1 RDCGR080139-01-00	462	-
<b>Environmental Protection Agency:</b>		
DEEPWATER HORIZON-PENSACOLA BAY LIVING SHORELINE G0448	-	38,234
DEEPWATER HORIZON-BEACH HAVEN PHASE II RES04	-	6,646
RESTORE - BAYS ESTUARY PROGRAM 00D81118	324,645	394,861
<b>NRDA Grant Funds:</b>		
NRDA ERP DEP BOAT RAMPS S0779	-	43,877
NRDA ERP DEP CARPENTER CREEK DH006	-	243,195
NRDA INNERARITY PARK OGC114	-	36,281
<b>USDA Grant Funds:</b>		
USDA NRCS MAM PENS BAY/PERDIDO RIVER N1220CPT0010979	13,685	38,362
	<u>\$ 889,069</u>	<u>\$ 1,744,254</u>

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 #15.658, CFDA #21.015, CFDA #66.130, CFDA #87.051, and CSFA #37.081.

This schedule is prepared on the cash basis of accounting.

## 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, 2021, and have issued our report thereon dated February 11, 2022.

### 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 11, 2022, 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, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

### **Additional Matters**

Section 10.554 (1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred or are likely to have occurred that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Warren Averett, LLC*

Pensacola, Florida  
February 11, 2022

**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, 2021. 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, 2021.

### **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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 11, 2022, 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 11, 2022

**ESCAMBIA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>FEDERAL AWARDS</b>					
<b>GULF COAST ECOSYSTEM RESTORATION COUNCIL</b>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	G0448	\$ 38,234	\$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES04	6,646	-
SUBTOTAL				44,880	-
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
EMERGENCY WATERSHED PROTECTION PROGRAM	DIRECT	10.923	NR214209XXXXC002	111,451	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
COVID-19 PROVIDER RELIEF FUND	DIRECT	93.498	N/A	267,240	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	CSU17	26,182	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	407,695	-
SUBTOTAL				433,877	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	BIG BEND COMMUNITY BASED CARE, INC.	93.958	A0150	29,809	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z2564	1,811,648	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	3237	821,231	-
SUBTOTAL				2,632,879	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	17HM-H4-01-27-01-314	7,697	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0166	75,453	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0220	26,376	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0137	10,085	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA COMMISSION ON COMMUNITY SERVICE DBA VOLUNTEER FLORIDA	97.042	CERT 20-006	1,284	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	CC 21-002	144	-
SUBTOTAL				113,342	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	20-DS-01-01-27-01-012	81,954.00	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	EMW-2019-SS-0046	315,000.00	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	EMW-2017	51,996.00	-
				448,950	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-13-UC-12-0012	15,689	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-14-UC-12-0012	22,792	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-15-UC-12-0012	32,464	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-16-UC-12-0012	7,173	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-17-UC-12-0012	237,298	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-18-UC-12-0012	3,734	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	227,569	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UC-12-0012	283,046	-
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UW-12-0022	131,715	-
SUBTOTAL				961,480	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-15-UC-12-0012	24,025	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-16-UC-12-0012	18,101	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-17-UC-12-0012	29,759	-
				71,885	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-15-DC-12-0225	774	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-16-DC-12-0225	13,848	13,314
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-17-DC-12-0225	46,438	44,202
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-18-DC-12-0225	26,105	23,679
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-19-DC-12-0225	-	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-20-DC-12-0225	39,386	-
SUBTOTAL				126,551	81,195
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
PAYMENTS IN LIEU OF TAXES	DIRECT	15.226	N/A	5,707	-
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	N1220CPT0010979	38,362	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**ESCAMBIA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>FEDERAL AWARDS - CONTINUED</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	DIRECT	16.735	2019-RP-BX-0008	\$ 35,582	\$ -
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2018-DJ-BX-0746	81,996	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2019-DJ-BX-0672	106,425	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-3-5R-075	41,133	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-4-5R-160	13,017	-
SUBTOTAL				242,571	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0W17	16,725	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1T60	1,580,968	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1V87	41,665	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0O72	143,285	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1S41	1,039,865	-
RECREATIONAL TRAILS PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	20.219	T1835	14,620	-
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER SUBTOTAL</b>				2,837,128	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X804-00	3,616	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X825-00	26,667	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X877-00	46,998	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL2020-052-00	686,240	-
COVID-19 FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	3,987,789	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2017-005-00	500	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2020-109-00	222,209	-
<b>FEDERAL TRANSIT CLUSTER SUBTOTAL</b>				4,974,019	-
COVID-19 FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G1M14	289,568	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	1001-2019-6	128,730	-
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080042	43,852	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080046	264,836	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080048	54,631	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080049	27,189	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080054	541,764	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080055	6,719	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080135	4,728	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080136	737	-
SUBTOTAL				944,456	-
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	21.019	Y2269	31,803,220	840,928
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA HOUSING FINANCE CORPORATION	21.019	050-2020	1,431,531	-
SUBTOTAL				33,234,751	840,928
AMERICAN RESCUE PLAN ACT	DIRECT	21.027	0	350,000	-
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
COVID-19 2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	MOA 2020-001-ESC	271,360	-
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	FLORIDA DEPARTMENT OF STATE	90.401	MOA 2018-2019-0003-ESC	12,007	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT	DIRECT	66.130	00D81118	402,296	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	01D08220	25,525	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	00D43616	12,012	-
				37,537	-
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 49,054,115</b>	<b>\$ 922,123</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**ESCAMBIA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CSFA	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0164	\$ 26,350	\$ -
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0114	75,609	-
SUBTOTAL				101,959	-
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0088	11,681	-
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>					
MOSQUITO CONTROL	DIRECT	42.003	27522	36,960	-
<b>FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
ECONOMIC DEVELOPMENT PARTNERSHIPS	DIRECT	40.040	S0114	203,592	-
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
BEACH MANAGEMENT FUNDING ASSISTANCE PROGRAM	DIRECT	37.003	19ES2	116,835	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	43,240	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH006	243,195	-
SUBTOTAL				286,435	-
OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION - FLORIDA WATER ESTUARY PROGRAM PROJECTS	DIRECT	37.110	OWP02	493,576	-
<b>FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-9D001	33,023	-
<b>FLORIDA DEPARTMENT OF HEALTH</b>					
COUNTY GRANT AWARDS	DIRECT	64.005	C9017	28,424	-
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES</b>					
E911 STATE GRANT PROGRAM	DIRECT	72.002	S17-21-02-14	79,947	-
<b>FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					
STATE AID TO LIBRARIES	DIRECT	45.030	21-ST-91	90,940	-
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G1N40	679,468	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G1T12	879,401	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G1T11	219,166	-
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20133	8,590	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20158	10,600	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20212	5,668	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20315	5,932	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20326	13,672	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20353	5,412	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20354	9,317	-
SUBTOTAL				59,191	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15104	8,450	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15153	256	-
SUBTOTAL				8,706	-
<b>FLORIDA HOUSING FINANCE CORPORATION</b>					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2019 SHIP	135,609	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2020 SHIP	323,290	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2021 SHIP	489,152	-
SUBTOTAL				948,051	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>				<b>\$ 4,277,355</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<b>\$ 53,331,470</b>	<b>\$ 922,123</b>

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, 2021**

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**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, 2021. Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Escambia County, Florida, did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE C – MATCH**

The County's match on Federal Transit Administration grants is received from the State of Florida as a non-cash award via Florida Toll Road Credits.

**NOTE D – EXPENDITURES INCURRED IN PRIOR FISCAL YEAR**

Total Federal Assistance Listing No. 97.036 expenditures for contract Z2564 of \$20,342 were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

Total Federal Assistance Listing No. 93.498 expenditures of \$100,205 were incurred in a prior fiscal year. The amounts presented on the SEFA are based on the Period 1 PRF report submission to the PRF reporting portal. Amounts included in the Period 1 submission represent amounts received between April 10, 2020 and June 30, 2020.

**ESCAMBIA COUNTY FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**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**

Federal Assistance Listing No. 20.205/20.219 Highway Planning and Construction Cluster  
Federal Assistance Listing No. 20.507/20.526 Federal Transit Cluster  
Federal Assistance Listing No. 21.019 Coronavirus Relief Fund

Dollar threshold used to distinguish  
between type A and type B programs: \$ 1,471,623  
  
Auditee qualified as low-risk auditee? ☒ yes \_\_\_\_\_ no

**ESCAMBIA COUNTY FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**A. SUMMARY OF AUDITOR RESULTS – CONTINUED**

**State Projects**

State Assistance Listing No. 40.901 State Housing Initiatives Partnership Program  
State Assistance Listing No. 55.001 Commission for the Transportation Disadvantaged  
(CTD) Trip and Equipment Grant Program  
State Assistance Listing No. 55.010 Public Transit Block Grant Program

Dollar threshold used to distinguish  
between type A and type B projects:                      \$ 750,000

**B. FINANCIAL STATEMENT FINDINGS**

There were no findings, which were required to be reported in accordance with government auditing standards generally accepted in the United States of America.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

There were no findings, which were required to be reported in accordance with the Uniform Guidance.

**D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS**

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



