

**COLUMBIA COUNTY,  
FLORIDA**

**ANNUAL FINANCIAL REPORT**

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

**COLUMBIA COUNTY, FLORIDA**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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## **INTRODUCTORY SECTION**

**COLUMBIA COUNTY, FLORIDA**

**LIST OF PRINCIPAL OFFICIALS**

September 30, 2020

<u>Title</u>	<u>Name</u>
<b>Board of County Commissioners</b>	
District I	Ronald Williams
District II	Rocky Ford
District III	Bucky Nash
District IV	Toby Witt
District V	Timothy Murphy
<b>County Attorney</b>	Joel Foreman
<b>Clerk of Circuit Court</b>	P. DeWitt Cason
<b>Property Appraiser</b>	Jeff Hampton
<b>Sheriff</b>	Mark Hunter
<b>Supervisor of Elections</b>	Elizabeth P. Horne
<b>Tax Collector</b>	Ronnie Brannon

## **FINANCIAL SECTION**

## **BASIC FINANCIAL STATEMENTS**



**Powell & Jones**  
Certified Public Accountants

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Marian Jones Powell, CPA

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## **INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS**

**To the Board of County Commissioners  
and Constitutional Officers  
Columbia 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 Columbia County, Florida, as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements which collectively comprise Columbia County, Florida's basic financial statements as listed in the table of contents.

### **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 an opinion on these financial statements based on our audit. 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 auditor's 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 opinion.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Columbia County, Florida as of September 30, 2020, and the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 18, budgetary comparison information on pages 76 through 81 and pension and OPEB schedules on pages 82 through 86, 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.

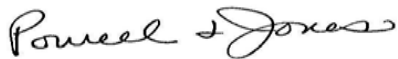
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Columbia County, Florida's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by 10.550 Rules of the State of Florida, Office of the Auditor General; and by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards and State Financial Assistance 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.

The capital projects funds statements of revenues, expenditures and changes in fund balance – budget and actual and the non-major fund combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The non-major fund combining financial statements 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. Such 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 fund combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2021 on our consideration of Columbia County, Florida'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 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 Columbia County, Florida's internal control over financial reporting and compliance.



**POWELL & JONES**  
Certified Public Accountants  
April 27, 2021

**COLUMBIA COUNTY, FLORIDA**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended September 30, 2020**

The County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2020. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements.

The County has implemented Governmental Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis.

Its intent is to provide a brief, objective, and easily readable analysis of the County's financial performance for the year and its financial position at fiscal year end September 30, 2020.

#### **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: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The **Government-wide financial statements** present an overall picture of the County's financial position and results of operations. The **Fund financial statements** present financial information for the County's major funds. The **Notes to the financial statements** provide additional information concerning the County's finances that are not disclosed in the government-wide or fund financial statements.

#### **Government-wide financial statements**

The government-wide financial statements consist of the **statement of net position** and the **statement of activities**, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. Governmental activities are primarily supported by property and non ad valorem taxes, sales and use taxes, federal and state grants, and state shared revenues. Business-type activities are supported by charges to the users of those activities.

The statement of net position presents information on all assets and liabilities of the County, with the difference between the two 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. Net position is reported in three categories: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental Activities separate from those of business-type activities.

The **statement of activities** presents information on all revenues and expenses of the County and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the County. To assist in understanding the County's operations, expenses have been reported as

governmental activities or business-type activities. Governmental activities financed by the County include public safety, physical environment, transportation, economic environment, human services, culture and recreation, and general government services. Business-type activities financed by user charges include the landfill and sewer operations.

### **Fund financial statements**

A fund is a separate accounting entity with a self-balancing set of accounts, and is used to maintain control over resources that have been segregated for specific activities or objectives in accordance with special regulations, restrictions, or limitations. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental fund financial statements* provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

*Proprietary fund financial statements* provide information on all assets and liabilities of the fund, changes in the economic resources (revenues and expenses), and total economic resources.

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures, and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances - budget and actual**, is provided for the County's general fund and major special revenue, capital projects, and debt service funds as required supplementary information. For the proprietary funds, which includes business-type activities, a **statement of net position**; a **statement of revenues, expenses, and changes in net position**; and a **statement of cash flows** are presented. A combining statement of fiduciary net position is presented for the County's agency funds.

*Fund financial statements* provide more detailed information about the County's activities. Individual funds are established by the County to track revenues that are restricted to certain uses, comply with legal requirements, or account for the use of state and federal grants.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the County. The government-wide financial statements provide an overall picture of the County's financial standing, split between governmental activities and business-type activities. These statements are comparable to private-sector companies and give a good understanding of the County's overall financial health and how the County paid for the various activities, or functions, provided by the County. All assets of the County, including buildings, land, roads, and bridges are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds, landfill closure liabilities, and future employee benefits obligated but not paid by the County, are included. The **statement of activities** includes depreciation on all long lived assets of the County, but transactions between the different functions of the County have been eliminated in order to avoid "doubling up" the revenues and expenses.

The *fund financial statements* provide a picture of the major funds of the County and a column for all non-major funds. In the case of governmental activities, outlays for long lived assets are reported as expenditures, and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the fund financial statements to the *government wide financial statements*.

## **Notes to the financial statements**

The **Notes to the financial statements** provide additional detail concerning the financial activities and financial balances of the County. Additional information about the accounting practices of the County, investments of the County, long-term debt, and pension plan are some of the items included in the notes to the financial statements.

### **FINANCIAL HIGHLIGHTS**

Total assets of the County exceeded total liabilities by \$149,924,313 (net position). Unrestricted net position for governmental activities was \$1,232,271 and for business-type activities was \$6,780,827. Governmental Activities restricted net position is \$20,655,269 and was \$-0- for Business-type Activities.

Total net position increased by \$10,318,879. Of that amount, \$9,625,157 is attributable to Governmental Activities; which is primarily attributable to the County's recognition of CARES Act grant funding. Business-type Activities net position increased by \$693,722.

Governmental Activities revenues increased by \$12,898,270 to \$87,069,031. This increase in revenue was due primarily to the CARES Act grant and an increase in property taxes. Governmental Activities expenses decreased by \$(2,500,735) to \$77,268,874. This decrease in expenses was primarily due to the prior year recognition of a loss on disposition of fixed assets of \$1,848,261.

Business-type activities revenues increased to \$5,127,894, and business-type expenses increased to \$4,609,172.

### **FINANCIAL ANALYSIS OF THE COUNTY**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At September 30, 2020, the assets and deferred outflows of resources of the County exceed liabilities and deferred inflows of resources by \$149,924,313.

The following schedule provides a summary of the assets, liabilities, and net position of the County.

## Net Position

	Governmental	Business-type	Total Government	
			2020	2019
<b>Assets</b>				
Current assets	\$ 67,991,635	\$ 8,630,995	\$ 76,622,630	\$ 63,626,062
Restricted assets	-	8,158,067	8,158,067	7,878,799
Other Noncurrent assets	124,225,928	12,282,674	136,508,602	131,086,726
<b>Total assets</b>	<b>192,217,563</b>	<b>29,071,736</b>	<b>221,289,299</b>	<b>202,591,587</b>
<b>Deferred Outflows of Resources</b>				
County's proportionate share of				
FRS pension related	14,866,808	173,074	15,039,882	14,560,114
<b>Liabilities</b>				
Current liabilities (payable				
from current assets)	12,897,666	205,271	13,102,937	7,028,725
Current liabilities (payable				
from restricted assets)	-	1,346,752	1,346,752	1,192,183
Noncurrent liabilities	60,185,541	9,364,763	69,550,304	65,543,323
<b>Total liabilities</b>	<b>73,083,207</b>	<b>10,916,786</b>	<b>83,999,993</b>	<b>73,764,231</b>
<b>Deferred Inflows of Resources</b>				
County's proportionate share of				
FRS pension related	2,377,384	27,491	2,404,875	3,782,036
<b>Net Position</b>				
Net position invested in capital				
assets, net of related debt	109,736,240	11,519,706	121,255,946	114,537,465
Net position - restricted	20,655,269	-	20,655,269	16,651,629
Net position - unrestricted	1,232,271	6,780,827	8,013,098	8,416,340
<b>Total net position</b>	<b>\$ 131,623,780</b>	<b>\$ 18,300,533</b>	<b>\$ 149,924,313</b>	<b>\$ 139,605,434</b>

81% of the County's net position reflects its investment in capital assets (land, buildings, infrastructure, and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 14% of the County's net position represents resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net position, 5%, may be used to meet the government's ongoing obligations to citizens and creditors.

The following schedule provides a summary of the changes in net position. Governmental activities revenues exceeded expenses and transfers in by \$9,625,157. The increase in Governmental Activities net position is due primarily to the County's receipt of CARES Act grant funds in the fiscal year ended September 30, 2020. There was an increase in Business-type Activities net position of \$693,722.

### Changes in Net Position

	Governmental Activities	Business-type Activities	Total Government	
			2020	2019
<b>Revenues:</b>				
Program revenues				
Charges for services	\$ 17,896,642	\$ 3,986,549	\$ 21,883,191	\$ 21,322,183
Operating grants/ contributions	11,078,715	90,909	11,169,624	1,828,306
Capital grants/contributions	5,791,753	549,818	6,341,571	4,592,104
General revenues				
Property taxes	22,188,835	-	22,188,835	20,005,264
Sales and use taxes	15,000,357	-	15,000,357	15,009,863
Federal and State shared revenues	12,834,761	-	12,834,761	12,736,919
Interest	811,044	500,618	1,311,662	1,717,857
Other	1,466,924	-	1,466,924	1,383,583
<b>Total revenues</b>	<b>87,069,031</b>	<b>5,127,894</b>	<b>92,196,925</b>	<b>78,596,079</b>
<b>Expenses:</b>				
General government	11,912,235	-	12,367,295	12,367,295
Public safety	32,049,275	-	32,243,013	32,243,013
Physical environment	5,486,654	4,605,675	10,092,329	9,514,599
Transportation	17,075,507	-	17,746,484	17,746,484
Economic environment	1,858,382	-	1,993,082	1,993,082
Human services	3,417,394	-	2,717,424	2,717,424
Culture/recreation	2,704,971	-	3,027,929	3,027,929
Court related	2,462,136	-	2,475,442	2,475,442
Interest on long-term debt	302,320	-	272,081	272,081
(Loss) on disposition of fixed assets	-	3,497	1,744,965	1,744,965
<b>Total expenses</b>	<b>77,268,874</b>	<b>4,609,172</b>	<b>81,878,046</b>	<b>84,101,121</b>
Transfers in (out)	(175,000)	175,000	-	-
<b>Increase (decrease) in net position</b>	<b>\$ 9,625,157</b>	<b>\$ 693,722</b>	<b>\$ 10,318,879</b>	<b>\$ (5,505,042)</b>

Property taxes provide 25% of the revenues for Governmental Activities, while sales taxes provide 17%. Most of the Governmental Activities resources are spent for Public Safety (41%), General Government (15%), Transportation (22%), and Physical Environment (7%).

### FUND FINANCIAL INFORMATION

#### Governmental Funds

##### General Fund

The County's General Fund is the main operating fund of the County. It is used to account for all financial resources that are not restricted by State or Federal laws, County Ordinances or other externally imposed requirements. As of September 30, 2020, total assets were \$30,132,946 and total liabilities were \$1,026,175. The ending fund balance was \$29,106,771; \$46,206 of which is

restricted and an additional amount of \$4,037,715 was nonspendable, committed or assigned for specific expenditures or projects.

During the year ended September 30, 2020, total revenues, \$35,754,874, exceeded total expenditures, \$13,449,161, by \$22,305,713. \$19,102,352 was transferred to other funds for operational and capital related purposes and \$6,612,740 was transferred in. There was a sale of fixed assets of \$89,235. The net increase in the fund balance in the General Fund was therefore, \$9,905,426.

During the fiscal year, the County amended and increased the General Fund budget by \$4,314,410, primarily due to recreation and general government projects

#### **Other Governmental Funds**

The *County Transportation Trust Fund* accounts for motor fuel taxes designated for the annual maintenance of roads, bridges, right-of-way, drainage systems, etc. The County has the legal authority to levy ad valorem taxes for the Transportation Fund, but has elected not to do so. During the year, revenues, sales of equipment, proceeds of long-term debt and transfers in exceeded expenditures and transfers out by \$2,117,530. This resulted in an ending fund balance of \$7,159,510.

The *Municipal Services Fund* accounts for expenditures incurred for the solid waste collection and fire control services in the unincorporated area, and other services which primarily benefit residents of the unincorporated area of the County. Financing is provided by non-ad valorem assessments and other revenues derived from the unincorporated area. For the fiscal year ended September 30, 2020 revenues and transfers in exceeded expenditures and a transfer out by \$3,910,429.

The *Sheriff General Fund* is the general operating fund of the Sheriff, a Constitutional Officer. The primary source of funds are transfers from the Board of County Commission General Fund. Expenditures for the year were \$16,437,540 and by law this fund has no ending fund balance.

The *Clerk of Courts General Fund* is the general operating fund of the Clerk of the Circuit Court, a Constitutional Officer. The primary source of funds are various court related fees and service charges and transfers from the Board of County Commission General Fund. Expenditures for the year were \$2,404,602 and this fund also has no ending fund balance.

The *CARES Act Fund* accounts for the receipts and expenditures of the CARES Act grant . During the year, expenditures and transfers out exceeded revenues by \$(630,047).

The *Jail Construction Fund* accounts for the construction activities related to the renovation of the existing County Detention Center. During the year, revenues were less than expenditures by \$(771,164), leaving an ending fund balance of \$9,089,998.

The *Road Improvement Fund* accounts for the ongoing resurfacing and improvements to various roads within the County. Financing is provided by State construction grants and various transfers from other Board funds. During the year, revenues exceeded expenditures by \$648,255 leaving an ending fund balance of \$6,132,233.

#### **General Fund Budget**

Budgeted revenues for the General Fund exceeded actual revenue by \$542,002. Budgeted expenditures were greater than actual by \$3,460,002. This was primarily due to budgeting in anticipation of CARES Act funding and capital projects which were not completed in the 2020 fiscal year. Transfers in exceeded the budget by \$5,337,638 and transfers out were less than budget by \$1,265,871.



**Proprietary Funds**

The *Landfill Enterprise Fund* accounts for the revenues, expenses, assets, and liabilities associated with the County-operated solid waste disposal facility. This fund is substantially financed by tippage fees charged to users of the services. Total assets as of September 30, 2020, were \$24,772,410, total liabilities were \$10,119,671, net deferred outflows/inflows related to the Florida State Retirement System pension liability were \$145,583 and net position was \$14,798,322. Total income, including interest and grants, was \$4,313,613 and total expenses were \$3,795,686 resulting in a change in net position of \$517,927. This brought net position to \$14,798,322.

The *Utilities Fund* accounts for the financial activities associated with the County operated water and sewer services. Total assets at September 30, 2020 were \$5,753,195, total liabilities were \$2,250,984, and net position was \$3,502,211. Total income and transfers in were \$989,281. Total expenses, including interest expense, were 813,486, leaving a net change in net position of \$175,795.

**CAPITAL ASSETS ACTIVITY**

The County's capital assets for its governmental and business-type activities as of September 30, 2020, is \$136,467,083 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation. General fixed assets are recorded at cost. For assets purchased before 2003, assets were recorded at cost or fair market value.

The most significant change in capital assets during the fiscal year was the ongoing construction of various road and other capital projects.

The following schedule provides a summary of the County's capital assets balances for the year ended September 30, 2020, compared to the prior year:

	<b>Capital Assets</b>			
	Governmental	Business-type	Total Government	
	Activities	Activities	2020	2019
Land and land interests	\$ 14,367,988	\$ 2,087,118	\$ 16,455,106	\$ 14,431,908
Construction in progress	16,345,695	1,110,529	17,456,224	18,756,658
Infrastructure	182,555,475	17,931,331	200,486,806	181,611,339
Buildings and improvements	62,211,474	639,714	62,851,188	68,615,950
Equipment	33,583,955	4,606,648	38,190,603	35,049,247
	<u>309,064,587</u>	<u>26,375,340</u>	<u>335,439,927</u>	<u>318,465,102</u>
Less accumulated depreciation	(184,880,177)	(14,092,667)	(198,972,844)	(187,917,156)
Total	<u>\$ 124,184,410</u>	<u>\$ 12,282,673</u>	<u>\$ 136,467,083</u>	<u>\$ 130,547,946</u>

## DEBT MANAGEMENT

### Governmental Activities Debt

During the year, total long-term debt increased by \$6,736,209. This was primarily due to the increase in the net pension liability of the Florida State Retirement Pension Plan. The following schedule shows the balances of the County's long-term debt at year end:

Revenue bonds	\$ 12,497,741
Capital leases	1,950,429
Compensated absences	2,621,718
County's proportionate share FRS pension liability	49,595,387
Other post-employment benefits	344,293
	<u>\$ 67,009,568</u>

### Business-type Activities Debt

The County has received loans from the Florida Department of Environmental Protection in support of its utility services. The total balances payable of these loans were \$762,968 at September 30, 2020.

The County also had a liability for compensated absences of \$63,019 of which \$53,566 was long-term and an estimated landfill closure and post-closure liability \$9,374,449 at year end. The enterprise fund share of the County's proportionate share of the FRS pension liability was \$580,407.

## OTHER FINANCIAL INFORMATION

### Economic Factors and Next Year's Budget

- The 2020 unemployment rate for the County, was 5.8%.
- The estimated population for the County in 2020 was 72,704.
- The ad valorem tax millage rate for the County was 8.015 mills in 2020, which was the same as the prior year. During the ensuing year, the millage rate was kept at the same rate.

## REQUEST 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. Questions concerning this report or requests for additional information should be addressed to the County Manager, P. O. Drawer 1529, Lake City, Florida 32025, or by calling (386) 758-1005.

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF NET POSITION**  
September 30, 2020

	<b>Governmental Activities</b>	<b>Business - type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ 24,895,789	\$ 2,367,783	\$ 27,263,572
Accounts receivable, net	172,430	513,303	685,733
Internal balances	1,452,651	(1,452,651)	-
Due from agency funds	187,828	-	187,828
Due from other governmental units	10,556,222	-	10,556,222
Inventories	46,758	-	46,758
Prepaid expenses	950,927	10,635	961,562
Investments	29,721,301	7,191,925	36,913,226
Other current assets	7,729	-	7,729
<b>Total current assets</b>	<b>67,991,635</b>	<b>8,630,995</b>	<b>76,622,630</b>
<b>Noncurrent Assets</b>			
<b>Restricted assets</b>			
Cash	-	98,344	98,344
Investments	-	8,059,723	8,059,723
<b>Total restricted assets</b>	<b>-</b>	<b>8,158,067</b>	<b>8,158,067</b>
Notes receivable	41,518	-	41,518
Capital assets not being depreciated	30,713,682	2,087,118	32,800,800
Capital assets being depreciated, net	93,470,728	10,195,556	103,666,284
<b>Total noncurrent assets</b>	<b>124,225,928</b>	<b>20,440,741</b>	<b>144,666,669</b>
<b>Total assets</b>	<b>192,217,563</b>	<b>29,071,736</b>	<b>221,289,299</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
County's proportionate share of FRS pension related	14,866,808	173,074	15,039,882
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	2,606,019	83,231	2,689,250
Accrued wages	245,325	19,445	264,770
Accrued payroll liabilities	1,446,478	-	1,446,478
Due to other governmental units	1,442,814	-	1,442,814
Accrued compensated absences	393,258	9,453	402,711
Interest payable	99,645	3,012	102,657
Deposits	5,040	30,255	35,295
Unearned revenue	228,318	-	228,318
Current portion County's proportionate share FRS pension liability	6,395,369	59,875	6,455,244
OPEB Liability	35,400	-	35,400
<b>Total current liabilities</b>	<b>12,897,666</b>	<b>205,271</b>	<b>13,102,937</b>
<b>Current Liabilities Payable from Restricted Assets</b>			
<b>Landfill postclosure costs</b>	<b>-</b>	<b>1,346,752</b>	<b>1,346,752</b>
	<b>-</b>	<b>1,346,752</b>	<b>1,346,752</b>
<b>Noncurrent Liabilities</b>			
Due within one year:			
Notes and loans payable	-	121,284	121,284
Capital leases	234,100	-	234,100
Bonds payable	1,386,873	-	1,386,873
Due in more than one year:			
Notes and loans payable	-	641,684	641,684
Capital leases	1,716,329	-	1,716,329
Bonds payable	11,110,868	-	11,110,868
Accrued compensated absences	2,228,460	53,566	2,282,026
OPEB Liability	308,893	-	308,893
Estimated landfill closure liability	-	8,027,697	8,027,697
County proportionate share FRS pension liability	43,200,018	520,532	43,720,550
<b>Total noncurrent liabilities</b>	<b>60,185,541</b>	<b>9,364,763</b>	<b>69,550,304</b>
<b>Total liabilities</b>	<b>73,083,207</b>	<b>10,916,786</b>	<b>83,999,993</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF NET POSITION**

September 30, 2020

	<b>Governmental Activities</b>	<b>Business - type Activities</b>	<b>Total</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
County's proportionate share of FRS pension related and OPEB	<u>\$ 2,377,384</u>	<u>\$ 27,491</u>	<u>\$ 2,404,875</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	109,736,240	11,519,706	121,255,946
Restricted	20,655,269	-	20,655,269
Unrestricted	<u>1,232,271</u>	<u>6,780,827</u>	<u>8,013,098</u>
<b>Total net position</b>	<u><u>\$ 131,623,780</u></u>	<u><u>\$ 18,300,533</u></u>	<u><u>\$ 149,924,313</u></u>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
September 30, 2020**

	Special Revenue Funds					Capital Projects Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	County Transpor- tation Trust	Municipal Services	Clerk of Courts Operating	Sheriff Operating	CARES Act	Jail Construction	Road Improvement		
<b>ASSETS</b>										
Cash	\$ 8,579,520	\$ 685,052	\$ 3,684,105	\$ 517,087	\$ 1,997,334	\$ 2,521,608	\$ 2,285,069	\$ -	\$ 4,626,014	\$ 24,895,789
Accounts receivable	11,759	779	1,551	-	23,630	-	8,836	1,217	124,658	172,430
Notes receivable	-	-	-	-	-	-	-	-	41,518	41,518
Due from other funds	10,374,954	-	3,586,662	115,305	2,898	-	-	-	116,008	14,195,827
Due from other governmental units	905,181	632,264	106,205	24,723	44,780	6,769,990	3,000	1,767,997	302,082	10,556,222
Inventories	-	46,758	-	-	-	-	-	-	-	46,758
Prepaid items	398,929	450,768	40,415	-	51,834	-	-	-	8,981	950,927
Investments	8,888,573	5,555,737	1,000,029	-	-	-	7,000,000	4,810,625	2,466,337	29,721,301
Other current assets	3,000	-	-	-	4,729	-	-	-	-	7,729
Advances to other funds	971,030	-	-	-	-	-	-	-	-	971,030
<b>Total assets</b>	<b>\$ 30,132,946</b>	<b>\$ 7,371,358</b>	<b>\$ 8,418,967</b>	<b>\$ 657,115</b>	<b>\$ 2,125,205</b>	<b>\$ 9,291,598</b>	<b>\$ 9,296,905</b>	<b>\$ 6,579,839</b>	<b>\$ 7,685,598</b>	<b>\$ 81,559,531</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES</b>										
Accounts payable	\$ 452,781	\$ 127,972	\$ 171,701	\$ 35,660	\$ 437,022	\$ 6,081	\$ 206,907	\$ 208,459	\$ 959,436	\$ 2,606,019
Due to other funds	3,860	-	-	113,371	897,422	9,123,252	-	239,147	3,149,326	13,526,378
Due to other governmental units	-	-	-	343,620	-	792,312	-	-	306,882	1,442,814
Accrued wages	104,303	-	103,788	-	-	-	-	-	37,234	245,325
Accrued payroll liabilities	464,731	83,876	10,810	38,691	790,761	-	-	-	57,609	1,446,478
Deposits	500	-	-	-	-	-	-	-	4,540	5,040
Unearned revenues	-	-	7,423	125,773	-	-	-	-	95,122	228,318
<b>Total liabilities</b>	<b>1,026,175</b>	<b>211,848</b>	<b>293,722</b>	<b>657,115</b>	<b>2,125,205</b>	<b>9,921,645</b>	<b>206,907</b>	<b>447,606</b>	<b>4,610,149</b>	<b>19,500,372</b>
<b>Fund balances</b>										
<b>Nonspendable:</b>										
Inventories	-	46,758	-	-	-	-	-	-	-	46,758
Notes receivable	-	-	-	-	-	-	-	-	41,518	41,518
Prepaid items	398,929	450,768	40,415	-	-	-	-	-	8,981	899,093
Utilities fund loan	971,030	-	-	-	-	-	-	-	-	971,030
Restricted	46,206	6,661,984	8,084,830	-	-	(630,047)	-	-	6,492,296	20,655,269
Committed	2,261,222	-	-	-	-	-	-	-	-	2,261,222
Assigned	406,534	-	-	-	-	-	9,089,998	6,132,233	(3,467,346)	12,161,419
Unassigned	25,022,850	-	-	-	-	-	-	-	-	25,022,850
<b>Total fund balances</b>	<b>29,106,771</b>	<b>7,159,510</b>	<b>8,125,245</b>	<b>-</b>	<b>-</b>	<b>(630,047)</b>	<b>9,089,998</b>	<b>6,132,233</b>	<b>3,075,449</b>	<b>62,059,159</b>
<b>Total liabilities and fund balances</b>	<b>\$ 30,132,946</b>	<b>\$ 7,371,358</b>	<b>\$ 8,418,967</b>	<b>\$ 657,115</b>	<b>\$ 2,125,205</b>	<b>\$ 9,291,598</b>	<b>\$ 9,296,905</b>	<b>\$ 6,579,839</b>	<b>\$ 7,685,598</b>	
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 are therefore not reported in the funds: 124,184,410										
Long-term debt transactions are not due and payable in the current period and therefore are not reported in the funds:										
Interest payable (99,645)										
Bonds payable (12,497,741)										
Capital leases (1,950,429)										
Accrued compensated absences (2,621,718)										
County's proportionate share of FRS net pension liability and related deferred outflows/inflows of resources (37,105,963)										
OPEB obligation (344,293)										
<b>Net position of governmental activities</b>										
<b>\$ 131,623,780</b>										

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For the Fiscal Year Ended September 30, 2020**

	Special Revenue Funds					Capital Projects Funds			Other Governmental Funds	Total Governmental Funds
	General	County Transportation	Municipal	Clerk of Courts	Sheriff	Jail	Road			
	Fund	Trust	Services	Operating	Operating	CARES Act	Construction	Improvement		
<b>REVENUES</b>										
Taxes	\$ 25,942,778	\$ 4,937,987	\$ 1,527,820	\$ -	\$ -	\$ -	\$ -	\$ 1,541,484	\$ 3,514,079	\$ 37,464,148
Licenses and permits, special assessments	374	-	10,089,840	-	-	-	-	-	17,068	10,107,282
Intergovernmental	6,446,375	5,022,507	275,196	293,822	64,032	9,104,842	-	4,272,145	4,292,167	29,771,086
Charges for services	2,940,308	4,685	92,774	1,415,796	193,091	-	-	-	2,811,710	7,458,364
Fines and forfeitures	54,224	-	-	165,236	-	-	-	-	202,679	422,139
Interest	282,058	111,987	58,537	1	1,953	-	120,904	133,266	102,338	811,044
Miscellaneous	88,757	380,936	17,660	19,286	162,168	-	30	-	97,225	766,062
<b>Total revenues</b>	<b>35,754,874</b>	<b>10,458,102</b>	<b>12,061,827</b>	<b>1,894,141</b>	<b>421,244</b>	<b>9,104,842</b>	<b>120,934</b>	<b>5,946,895</b>	<b>11,037,266</b>	<b>86,800,125</b>
<b>EXPENDITURES</b>										
<b>Current expenditures</b>										
General government	4,835,146	-	36,185	906,336	-	-	-	-	4,468,607	10,246,274
Public safety	3,339,703	-	6,580,440	-	15,458,458	51,713	65,601	-	322,528	25,818,443
Physical environment	1,428,782	-	3,853,611	-	-	-	-	-	-	5,282,393
Transportation	-	6,770,235	-	-	-	-	-	1,203,432	866	7,974,533
Economic environment	200,429	-	15,261	-	-	-	-	-	1,540,696	1,756,386
Human services	2,707,915	-	-	-	-	578,334	-	-	-	3,286,249
Culture/recreation	618,664	-	-	-	-	-	-	-	1,582,048	2,200,712
Court-related	-	-	-	1,498,266	-	-	-	-	818,283	2,316,549
<b>Capital outlay</b>										
General government	49,736	-	-	-	-	-	-	-	371,906	421,642
Public safety	73,569	-	541,857	-	979,082	-	826,497	-	2,170,389	4,591,394
Physical environment	180,034	-	-	-	-	-	-	-	72,515	252,549
Transportation	-	2,173,381	-	-	-	-	-	4,095,208	105,752	6,374,341
Economic environment	-	-	-	-	-	-	-	-	4,787,004	4,787,004
Culture/recreation	15,183	-	-	-	-	-	-	-	986,930	1,002,113
Court related	-	-	-	-	-	-	-	-	1,542	1,542
<b>Debt services</b>										
Principal	-	742,495	301,838	-	-	-	-	-	1,059,660	2,103,993
Interest	-	40,037	39,332	-	-	-	-	-	222,951	302,320
<b>Total expenditures</b>	<b>13,449,161</b>	<b>9,726,148</b>	<b>11,368,524</b>	<b>2,404,602</b>	<b>16,437,540</b>	<b>630,047</b>	<b>892,098</b>	<b>5,298,640</b>	<b>18,511,677</b>	<b>78,718,437</b>
<b>Excess of revenues over (under) expenditures</b>	<b>22,305,713</b>	<b>731,954</b>	<b>693,303</b>	<b>(510,461)</b>	<b>(16,016,296)</b>	<b>8,474,795</b>	<b>(771,164)</b>	<b>648,255</b>	<b>(7,474,411)</b>	<b>8,081,688</b>
<b>Other financing sources (uses)</b>										
Proceeds of long-term debt	-	922,361	-	-	-	-	-	-	-	922,361
Sale of fixed assets	89,325	490,275	81,243	-	-	-	-	-	-	660,843
Interfund transfers in	6,612,740	3,000	3,135,883	599,107	16,016,296	-	-	-	2,613,593	28,980,619
Interfund transfers out	(19,102,352)	(30,060)	-	(88,646)	-	(9,104,842)	-	-	(829,719)	(29,155,619)
<b>Total other financing sources (uses)</b>	<b>(12,400,287)</b>	<b>1,385,576</b>	<b>3,217,126</b>	<b>510,461</b>	<b>16,016,296</b>	<b>(9,104,842)</b>	<b>-</b>	<b>-</b>	<b>1,783,874</b>	<b>1,408,204</b>
<b>Net change in fund balances</b>	<b>9,905,426</b>	<b>2,117,530</b>	<b>3,910,429</b>	<b>-</b>	<b>-</b>	<b>(630,047)</b>	<b>(771,164)</b>	<b>648,255</b>	<b>(5,690,537)</b>	<b>9,489,892</b>
Fund balances beginning of year	19,201,345	5,041,980	4,214,816	-	-	-	9,861,162	5,483,978	8,765,986	52,569,267
Fund balances end of year	\$ 29,106,771	\$ 7,159,510	\$ 8,125,245	\$ -	\$ -	\$ (630,047)	\$ 9,089,998	\$ 6,132,233	\$ 3,075,449	\$ 62,059,159

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 2020

Net change in fund balances - total governmental funds \$ 9,489,892

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Losses on dispositions are not recorded in governmental funds.

Loss on disposition of equipment	(391,937)	
Expenditures for capital assets	17,430,585	
Less current year depreciation and adjustments	<u>(11,940,875)</u>	
		5,097,773

Repayments of notes, capital leases and bonds are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Debt proceeds increase fund balance in governmental funds but are increases in liabilities in the Statement of Net Position.

Proceeds of long-term debt	(922,361)	
Capital lease principal payments and other reductions	742,495	
Bond principal payments	<u>1,361,498</u>	
		1,181,632

Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in compensated absences	(338,770)	
Net change in accrued interest expense	(37,298)	
Net change in the OPEB obligation	(53,941)	
Net change in the County's proportionate share FRS pension liability and deferred outflows and inflows	<u>(7,525,312)</u>	
		(6,144,140)

\$ 9,625,157

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
September 30, 2020**

	<b>Business type -Activities Enterprise Funds</b>		
	<b>Landfill Enterprise</b>	<b>Utilities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 1,960,852	\$ 406,931	\$ 2,367,783
Accounts receivable net of allowance for uncollectible accounts	496,437	16,866	513,303
Due from other funds	-	1,218	1,218
Prepaid expenses	9,359	1,276	10,635
Investments	7,191,925	-	7,191,925
<b>Total current assets</b>	<b>9,658,573</b>	<b>426,291</b>	<b>10,084,864</b>
<b>Noncurrent Assets</b>			
<b>Restricted assets</b>			
Cash	98,344	-	98,344
Investments	8,059,723	-	8,059,723
<b>Total restricted assets</b>	<b>8,158,067</b>	<b>-</b>	<b>8,158,067</b>
<b>Fixed assets</b>			
Land	908,279	1,178,839	2,087,118
Buildings	508,514	131,200	639,714
Improvements other than buildings	12,308,841	5,622,491	17,931,332
Equipment	4,556,514	50,134	4,606,648
Construction in progress	89,094	1,021,435	1,110,529
Allowance for depreciation	(11,415,472)	(2,677,195)	(14,092,667)
<b>Total fixed assets</b>	<b>6,955,770</b>	<b>5,326,904</b>	<b>12,282,674</b>
<b>Total noncurrent assets</b>	<b>15,113,837</b>	<b>5,326,904</b>	<b>20,440,741</b>
<b>Total assets</b>	<b>24,772,410</b>	<b>5,753,195</b>	<b>30,525,605</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Florida Retirement System pension related	173,074	-	173,074
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	61,376	21,855	83,231
Accrued wages	19,445	-	19,445
Due to other funds	-	482,839	482,839
Interest payable	-	3,012	3,012
Accrued compensated absences	9,453	-	9,453
Deposits	20,975	9,280	30,255
Note payable, short-term portion	-	121,284	121,284
Current portion County's share FRS net pension liability	59,875	-	59,875
Advances from other funds	-	971,030	971,030
<b>Total current liabilities</b>	<b>171,124</b>	<b>1,609,300</b>	<b>1,780,424</b>
<b>Current Liabilities Payable from Restricted Assets</b>			
Landfill postclosure costs	1,346,752	-	1,346,752
<b>Total current liabilities payable from restricted assets</b>	<b>1,346,752</b>	<b>-</b>	<b>1,346,752</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
September 30, 2020**

	<b>Business type -Activities</b>		
	<b>Enterprise Funds</b>		
	<u>Landfill Enterprise</u>	<u>Utilities</u>	<u>Total</u>
<b>Noncurrent Liabilities</b>			
Share of Florida State Retirement pension liability	\$ 520,532	\$ -	\$ 520,532
Loan payable Department of Environmental Protection	-	641,684	641,684
Estimated landfill closure liability	8,027,697	-	8,027,697
Accrued compensated absences	53,566	-	53,566
<b>Total noncurrent liabilities</b>	<u>8,601,795</u>	<u>641,684</u>	<u>9,243,479</u>
<b>Total liabilities</b>	<u>10,119,671</u>	<u>2,250,984</u>	<u>12,370,655</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Florida Retirement System pension related	<u>27,491</u>	<u>-</u>	<u>27,491</u>
 <b>NET POSITION</b>			
Invested in capital assets, net of related debt	6,955,770	4,563,936	11,519,706
Unrestricted (deficit)	<u>7,842,552</u>	<u>(1,061,725)</u>	<u>6,780,827</u>
<b>Total net position</b>	<u>\$ 14,798,322</u>	<u>\$ 3,502,211</u>	<u>\$ 18,300,533</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

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

	<b>Business type -Activities</b>		
	<b>Enterprise Funds</b>		
	<u>Landfill Enterprise</u>	<u>Utilities</u>	<u>Totals</u>
<b>OPERATING REVENUES</b>			
Licenses and permits	\$ -	\$ 5,143	\$ 5,143
Operating grants	-	100,000	100,000
Charges for services			
Physical environment			
Garbage/solid waste revenue	3,690,595	-	3,690,595
Water and wastewater revenue	-	134,178	134,178
Miscellaneous	31,733	24,900	56,633
<b>Total operating revenues</b>	<u>3,722,328</u>	<u>264,221</u>	<u>3,986,549</u>
<b>OPERATING EXPENSES</b>			
<b>Landfill and water/wastewater utilities</b>			
Personnel services	911,524	-	911,524
Operating expenses	2,617,717	128,327	2,746,044
Depreciation	266,445	662,311	928,756
<b>Total landfill and water/wastewater utilities</b>	<u>3,795,686</u>	<u>790,638</u>	<u>4,586,324</u>
<b>Total operating expenses</b>	<u>3,795,686</u>	<u>790,638</u>	<u>4,586,324</u>
<b>Operating income (loss)</b>	<u>(73,358)</u>	<u>(526,417)</u>	<u>(599,775)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
State grants			
Physical environment	90,909	549,818	640,727
Gain (loss) on disposal of capital assets	-	(3,497)	(3,497)
Interest earnings	500,376	242	500,618
Debt service costs			
Interest	-	(19,351)	(19,351)
<b>Total nonoperating revenues (expenses)</b>	<u>591,285</u>	<u>527,212</u>	<u>1,118,497</u>
<b>Change in net position before operating transfers</b>	<u>517,927</u>	<u>795</u>	<u>518,722</u>
<b>Operating transfers in</b>	-	175,000	175,000
<b>Operating transfers out</b>	-	-	-
<b>Change in net position after operating transfers</b>	<u>517,927</u>	<u>175,795</u>	<u>693,722</u>
<b>Net position at beginning of year</b>	<u>14,280,395</u>	<u>3,326,416</u>	<u>17,606,811</u>
<b>Net position at end of year</b>	<u>\$ 14,798,322</u>	<u>\$ 3,502,211</u>	<u>\$ 18,300,533</u>
<b>See notes to financial statements.</b>			

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Fiscal Year Ended September 30, 2020

	<b>Business - Type Activities</b>		
	<b>Enterprise Funds</b>		
	<u>Landfill Enterprise</u>	<u>Utilities</u>	<u>Total</u>
<b>Cash Flows From Operating Activities</b>			
Cash flows received from services	\$ 3,749,878	\$ 263,342	\$ 4,013,220
Cash paid to employees	(880,227)	-	(880,227)
Cash paid for employee benefits	140,784	-	140,784
Cash paid to vendors	(1,452,662)	(354,235)	(1,806,897)
Net cash provided (used) by operating activities	<u>1,557,773</u>	<u>(90,893)</u>	<u>1,466,880</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
State grants received	90,909	549,818	640,727
Transfers in/(out) from/to other funds	-	175,000	175,000
Net cash provided by noncapital financing activities	<u>90,909</u>	<u>724,818</u>	<u>815,727</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Payments to acquire or construct capital assets	(704,837)	(557,705)	(1,262,542)
Loss on disposal of capital assets	-	3,497	3,497
Principal paid on bonds	-	(114,971)	(114,971)
Interest paid on capital debt	-	(18,190)	(18,190)
Net cash used for capital and related financing activities	<u>(704,837)</u>	<u>(687,369)</u>	<u>(1,392,206)</u>
<b>Cash Flows From Investing Activities</b>			
Interest received	500,376	242	500,618
Increase in investments	(518,989)	-	(518,989)
Net cash provided by (used for) investing activities	<u>(18,613)</u>	<u>242</u>	<u>(18,371)</u>
Net increase (decrease) in cash	925,232	(53,202)	872,030
<b>Cash at beginning of year</b>	<u>1,035,620</u>	<u>460,133</u>	<u>1,495,753</u>
<b>Cash at end of year</b>	<u>\$ 1,960,852</u>	<u>\$ 406,931</u>	<u>\$ 2,367,783</u>
Shown in the financial statements as:			
Current assets			
Cash	\$ 1,960,852	\$ 406,931	\$ 2,367,783
Noncurrent assets			
Restricted assets	98,344	-	98,344
	<u>\$ 2,059,196</u>	<u>\$ 406,931</u>	<u>\$ 2,466,127</u>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Fiscal Year Ended September 30, 2020

**Business - Type Activities  
Enterprise Funds**

	<u>Landfill Enterprise</u>	<u>Utilities</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>			
<b>Operating income (loss)</b>	\$ (73,358)	\$ (526,417)	\$ (599,775)
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>			
Depreciation	266,445	662,311	928,756
Net pension liability	186,532	-	186,532
Deferred inflows and outflows of resources	(45,748)	-	(45,748)
Landfill post-closure liability	1,241,542	-	1,241,542
(Increase) decrease in assets:			
Accounts receivable	25,847	(1,149)	24,698
Prepaid expenses	(9,359)	(1,276)	(10,635)
Increase (decrease) in liabilities:			
Accounts payable	(67,128)	(223,414)	(290,542)
Due from other funds	-	(1,218)	(1,218)
Accrued wages	11,649	-	11,649
Accrued compensated absences	19,648	-	19,648
Deposits	1,703	270	1,973
<b>Total adjustments</b>	<u>1,631,131</u>	<u>435,524</u>	<u>2,066,655</u>
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 1,557,773</u>	<u>\$ (90,893)</u>	<u>\$ 1,466,880</u>

See notes to financial statements.

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

<b>ASSETS</b>	
Cash	\$ 3,864,313
Accounts receivable	6,538
Due from other funds	920
<b>Total assets</b>	<b>\$ 3,871,771</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 532
Cash bond liability	55,493
Court fees payable	103,526
Deposits held in escrow	435,126
Due to other funds	188,748
Due to other governmental units	2,265,741
Tax deeds payable	219,911
Other current liabilities	602,694
<b>Total liabilities</b>	<b>3,871,771</b>
<b>NET POSITION</b>	<b>\$ -</b>

**See notes to financial statements.**

## COLUMBIA COUNTY, FLORIDA

### NOTES TO FINANCIAL STATEMENTS

September 30, 2020

#### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Columbia County, Florida, (the "County") is a political subdivision of the State pursuant to Article VIII, Section 1(a) of the Constitution of the State of Florida. The County is governed by the Board of County Commissioners and five elected constitutional officers (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector) in accordance with State statutes and regulations. The constitutional officers maintain separate accounting records and budgets from the Board of County Commissioners. The Constitution of the State of Florida, Article VIII, Section 1(d) created the constitutional officers and Article VIII, Section 1(e), created the Board of County Commissioners.

The financial statements of 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 standard-setting body for governmental accounting and financial reporting principles. Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, are not applied in the preparation of the financial statements of the proprietary fund types in accordance with GASB Statement 20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

#### **A. Reporting Entity**

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the Board) and its component units. However, some component units, because of the closeness of their relationships with the Board, should be blended as though they are part of the Board. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the Board), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing body, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the Board's special purpose financial statements. Management determined that there were no organizations that should be included in the County's financial statements as a component unit.

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

The basic financial statements of the County are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

### **1. Government-wide Financial Statements**

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component unit. For the most part, the effect of interfund activity has been removed from these statements. 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 fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and agency fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 - Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry, if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. As applicable, the County also chooses to eliminate the indirect costs between governmental activities to avoid a "doubling up" effect.

### **2. Fund Financial Statements**

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.



Fund financial statements for the primary government's governmental and proprietary funds are presented after the government-wide financial statements. These statements display information about major funds individually, and nonmajor funds in the aggregate for governmental and enterprise funds.

### **Governmental Funds**

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 collected 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 75 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources." Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Any noncurrent portions of long-term receivables (special assessments) due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Noncurrent portions of other long-term receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

### **Proprietary Funds**

The County's Landfill Enterprise Fund and Utilities Fund are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. The County applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, taxes, and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

### **C. Basis of Presentation**

GASB Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The County has used GASB 34 minimum criteria for major fund determination and has also electively disclosed funds which either had debt outstanding or specific community focus as major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

#### **1. Governmental Major Funds:**

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

**County Transportation Trust Fund** - The County Transportation Trust Fund accounts for expenditures incurred for the maintenance and repairs of County roads. Financing is provided by local option fuel taxes and distributions of state shared fuel taxes and other revenues.

**Municipal Services Fund** - The Municipal Services Fund accounts for expenditures incurred for the solid waste collection and fire services in the unincorporated area, and other services which primarily benefit residents of the unincorporated area of the County. Financing is provided by non ad valorem assessments and other revenues derived from the unincorporated area.

**Clerk of Courts Operating Fund** - The Operating Fund of the Clerk of Circuit Court is used to account for all financial resources which are generated from operations of the Office or any other resources not required to be accounted for in another fund.

**Sheriff Operating Fund** - The Operating Fund of the Sheriff is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**CARES Act Fund** - The Cares Act Fund is used to administer and account for funding received under the CARES Act.

**Jail Construction Fund** - The Jail Construction Fund accounts for ongoing construction projects related to the County's jail facility.

**Road Improvement Fund** - The Road Improvement Fund accounts for the ongoing resurfacing and improvements to various roads within the County. Financing is provided by State construction grants and various transfers from other County funds.

**2. Proprietary Funds:**

**Landfill Enterprise Fund** - The Landfill Enterprise Fund accounts for the revenues, expenses, assets, and liabilities associated with the County operated solid waste disposal services.

**Utilities Fund** - The Utilities Fund accounts for revenues, expenses, assets and liabilities associated with the County operated water and sewer services.

**3. Non-current Governmental Assets/Liabilities:**

GASB Statement 34 requires noncurrent governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds and capital leases, to be reported in the governmental activities column in the government-wide statement of net position.

**D. Assets, Liabilities and Net Position or Equity**

**1. Cash and Cash Equivalents**

The County maintains a cash pool that is available for use by most funds. Earnings from the pooled cash are allocated to the respective funds based on applicable cash participation by each fund. The cash pool is managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts. Therefore, all balances representing participants' equity in the cash pools are classified as cash and cash equivalents for financial statement purposes. In addition, longer-term investments are held by certain of the County's funds and are reported as investments on these statements.

**2. Investments**

Investments, consisting of investments in the Florida Local Government Surplus Funds Trust Fund and Florida Counties Investment Trust Fund and money market funds, are stated at cost which approximates market value. All such investments are secured as required by State law. Other investments of the County are stated at market value as described in note 4.

**3. Allowance for Doubtful Accounts**

The County provides an allowance for Landfill Enterprise Fund accounts receivable that may become uncollectible. At September 30, 2020, this allowance was \$15,802. No other allowances for doubtful accounts are maintained since other fund accounts receivable are considered collectible as reported at September 30, 2020.

#### **4. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts.

#### **5. Inventories**

Inventories are valued at cost, which approximates market, using the “first-in, first-out” method of accounting. Supplies inventories of certain governmental funds are recorded as expenditures when consumed rather than when purchased.

#### **6. Restricted Assets**

Certain net position of the County is classified as restricted assets on the statement of net position because its use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributions, or laws or regulations of other governments. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

#### **7. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, County-administered Special Revenue Funds, Capital Projects Funds, and the Enterprise Funds. Material encumbrances outstanding at year end, if any, are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

#### **8. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Except for roads and bridges constructed prior to October 1, 1981, assets are recorded at historical cost. Roads and bridges constructed prior to October 1, 1981 are reported at estimated historical cost, or not reported. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The County holds legal title to the capital assets used in the operations of the Board, Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections and Tax Collector, as is accountable for them under Florida Law.

The Sheriff is accountable for and thus maintains capital asset records pertaining only to equipment used in his operations.

Property, plant, and equipment of the County, as well as component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	5 - 40
Machinery and equipment	3 - 12
Road and bridge construction	20 - 40

**9. Deferred outflows/inflows of resources**

An acquisition of net position by the County that is applicable to a future reporting period is required to be classified as a Deferred Inflow of Resources under Governmental Accounting Standards Board (GASB) Statement Number 65. Deferred Outflows of Resources represent a consumption of net position that applies to a future period and therefore will not be recognized as expended until then. The County reports deferred inflows and outflows of resources in compliance with GASB 68 that are related to its share of the Florida State Pension System net pension liability.

**10. Net position flow assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

**11. Fund balance flow assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**12. Program revenue**

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by given function or segments and 2) grants and contributions (including special assessments) that are restricted to

meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other internally dedicated resources are reported as general revenues rather than as program revenues.

### **13. Capitalization of Interest**

Interest costs related to bond issues are capitalized during the construction period. These costs are netted against applicable interest earnings on construction fund investments.

### **14. Unearned Revenues**

Unearned revenues reported in government-wide financial statements represent revenues received, but not earned in accordance with grant or other contractual requirements. These unearned revenues reported in governmental fund financial statements represent amounts which are measurable but not available and, in accordance with the modified accrual basis of accounting, are recognized as revenue in the fiscal year in which they are earned.

### **15. Accrued Compensated Absences**

The County accrues accumulated unpaid vacation and sick leave when earned by the employee. The current portion is the amount estimated to be used in the following year. The noncurrent portion is the amount estimated to be used in subsequent fiscal years. Both the current and noncurrent estimated accrued compensated absences amounts for governmental funds are maintained separately and represent a reconciling item between the fund and government-wide presentation.

### **16. Obligation for Bond Arbitrage Rebate**

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the “revenue reduction” approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2020.

### **17. Landfill Closure Costs**

Under the terms of current state and federal regulations, the County was required to place a final cover on closed landfill areas, and to perform certain monitoring and maintenance functions for a period of twenty years after closure. The County recognizes these costs of post-closure maintenance annually. Required obligations for closure and post-closure costs are recognized in the Landfill Fund.

### **18. Capital Contributions**

The capital contributions from developers are reported after nonoperating revenues and expenses on the statement of revenues, expenses, and changes in fund assets in accordance with GASB Statement 33.

## NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position.

“Total fund balances” of the County’s governmental funds, \$62,059,159 differs from “net position” of governmental activities, \$131,623,780, reported in the statement of net position. This difference primarily results from the long-term economical focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

#### Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net position included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$ 309,064,587
Accumulated depreciation	(184,880,177)
Total	<u>\$ 124,184,410</u>

#### Long-term debt transactions

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2020, were:

Revenue notes/Bonds payable	\$ (12,497,741)
Accrued interest	(99,645)
Capital leases payable	(1,950,429)
Compensated absences	(2,621,718)
OPEB Liability	(344,293)
County's proportionate share FRS net pension liability	<u>(49,595,387)</u>
Total	<u>\$ (67,109,213)</u>

#### Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of net position in a future period while deferred inflows of resources represent an acquisition of net position in a future period and accordingly, are not reported in the governmental fund statements. However, the statement of net position includes those deferred outflows /inflows of resources.

Deferred outflows of resources	\$ 14,866,808
Deferred inflows of resources	<u>(2,377,384)</u>
	<u>\$ 12,489,424</u>

**Elimination of interfund receivables/payable**

Interfund receivables and payables in the amount of \$13,252,160 between governmental funds must be eliminated for the statement of net position.



A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

	<b>Total Governmental Funds</b>	<b>Capital Related Items</b>	<b>Long-Term Debt Transactions</b>	<b>Deferred Outflow/Inflows of Resources</b>	<b>Reclassifications and Eliminations</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 24,895,789	\$ -	\$ -	\$ -	\$ -	\$ 24,895,789
Accounts receivable - net	172,430	-	-	-	-	172,430
Due from other funds	14,195,827	-	-	-	(13,525,160)	1,641,697
Due from other governmental units	10,556,222	-	-	-	-	10,556,222
Note receivable	41,518	-	-	-	-	41,518
Investments	29,721,301	-	-	-	-	29,721,301
Inventories	46,758	-	-	-	-	46,758
Prepaid expense	950,927	-	-	-	-	950,927
Other current assets	7,729	-	-	-	-	7,729
Capital assets - net	-	124,184,410	-	-	-	124,184,410
<b>Total assets</b>	<b>80,588,501</b>	<b>124,184,410</b>	<b>-</b>	<b>-</b>	<b>(13,525,160)</b>	<b>192,218,781</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,866,808</b>	<b>-</b>	<b>14,866,808</b>
<b>LIABILITIES</b>						
Liabilities:						
Accounts payable	\$ 2,606,019	\$ -	\$ -	\$ -	\$ -	\$ 2,606,019
Due to other funds	13,526,378	-	-	-	(13,525,160)	1,218
Due to other governmental units	1,442,814	-	-	-	-	1,442,814
Accrued wages	245,325	-	-	-	-	245,325
Accrued payroll liabilities	1,446,478	-	-	-	-	1,446,478
Deposits	5,040	-	-	-	-	5,040
Unearned revenues	228,318	-	-	-	-	228,318
Accrued interest	-	-	99,645	-	-	99,645
Accrued compensated absences	-	-	2,621,718	-	-	2,621,718
Capital leases payable	-	-	1,950,429	-	-	1,950,429
Revenue bonds payable	-	-	12,497,741	-	-	12,497,741
OPEB liability	-	-	344,293	-	-	344,293
County's proportionate share FRS pension plan	-	-	49,595,387	-	-	49,595,387
<b>Total liabilities</b>	<b>19,500,372</b>	<b>-</b>	<b>67,109,213</b>	<b>-</b>	<b>(13,525,160)</b>	<b>73,084,425</b>
<b>DEFERRED INFLOW OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,377,384</b>	<b>-</b>	<b>2,377,384</b>
<b>Fund balances/net position</b>	<b>\$ 62,059,159</b>	<b>\$ 124,184,410</b>	<b>\$ (67,109,213)</b>	<b>\$ 12,489,424</b>	<b>\$ -</b>	<b>\$ 131,623,780</b>

**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL**

**B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for governmental funds \$9,489,892 differs from the “change in net position” for governmental activities \$9,625,157 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charged for the year. The statement of activities reports gains or losses arising from the disposition of capital assets. Conversely, governmental funds do not report these gains or losses.

Capital outlay and other additions	\$ 17,430,585
Depreciation expense	(11,940,875)
Other additions and deletions	(391,937)
Difference	<u>\$ 5,097,773</u>

Repayments of debt principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities. Loan proceeds are reported as other financing sources in the governmental funds but are recorded as liabilities in the statement of net position and do not result in resources in the statement of activities.

Debt reduction	\$ 2,103,993
Proceeds of long-term debt	(922,361)
	<u>\$ 1,181,632</u>

Some revenues and expenses reported in the statement of activities do not require the use of or provide current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in compensated absences	\$ (338,770)
Net change in accrued interest	(37,298)
Net change County's proportionate share FRS net pension liability	(7,525,312)
Net change pension and OPEB related deferred outflows/inflows	1,811,181
Net change in fund balance in OPEB liability	(53,941)
	<u>\$ (6,144,140)</u>

**Reclassification and Eliminations**

Transfers in and transfers out in the amount of \$28,980,619 between governmental activities should be eliminated.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of Differences Between Government Fund Operating Statements and the Statement of Activities

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions	Compensated Absences	Accrued Interest	Net Pension Liability	Deferred Outflows/ Inflows of Resources	OPEB Liability	Reclassifications and Eliminations	Statement of Activities
<b>REVENUES</b>										
Taxes	\$ 37,464,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,464,148
Licenses and permits	10,107,282	-	-	-	-	-	-	-	-	10,107,282
Intergovernmental	29,771,086	-	-	-	-	-	-	-	-	29,771,086
Charges for services	7,458,364	-	-	-	-	-	-	-	-	7,458,364
Fines and forfeitures	422,139	-	-	-	-	-	-	-	-	422,139
Interest	811,044	-	-	-	-	-	-	-	-	811,044
Miscellaneous	766,062	-	-	-	-	-	-	-	-	766,062
<b>Total revenues</b>	<b>86,800,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,800,125</b>
<b>EXPENDITURES</b>										
<b>Current Expenditures</b>										
General government	10,246,274	374,601	-	168,553	-	1,444,557	(375,691)	53,941	-	11,912,235
Public safety	25,818,443	2,323,406	-	7,377	-	5,105,251	(1,205,202)	-	-	32,049,275
Physical environment	5,282,393	93,964	-	27,149	-	108,842	(25,694)	-	-	5,486,654
Transportation	7,974,533	8,616,329	-	109,047	37,298	442,843	(104,543)	-	-	17,075,507
Economic environment	1,756,386	28,670	-	12,386	-	79,772	(18,832)	-	-	1,858,382
Human services	3,286,249	128,168	-	-	-	3,897	(920)	-	-	3,417,394
Culture/recreation	2,200,712	375,737	-	15,122	-	148,443	(35,043)	-	-	2,704,971
Court related	2,316,549	-	-	(864)	-	191,707	(45,256)	-	-	2,462,136
<b>Capital outlay</b>										
General government	421,642	(421,642)	-	-	-	-	-	-	-	-
Public safety	4,591,394	(4,591,394)	-	-	-	-	-	-	-	-
Physical environment	252,549	(252,549)	-	-	-	-	-	-	-	-
Transportation	6,374,341	(6,374,341)	-	-	-	-	-	-	-	-
Economic environment	4,787,004	(4,787,004)	-	-	-	-	-	-	-	-
Culture/recreation	1,002,113	(1,002,113)	-	-	-	-	-	-	-	-
Court-related	1,542	(1,542)	-	-	-	-	-	-	-	-
<b>Debt Service</b>										
Principal	2,103,993	-	(2,103,993)	-	-	-	-	-	-	-
Interest	302,320	-	-	-	-	-	-	-	-	302,320
<b>Total expenditures</b>	<b>78,718,437</b>	<b>(5,489,710)</b>	<b>(2,103,993)</b>	<b>338,770</b>	<b>37,298</b>	<b>7,525,312</b>	<b>(1,811,181)</b>	<b>53,941</b>	<b>-</b>	<b>77,268,874</b>
<b>Excess of revenues over (under) expenditures</b>	<b>8,081,688</b>	<b>5,489,710</b>	<b>2,103,993</b>	<b>(338,770)</b>	<b>(37,298)</b>	<b>(7,525,312)</b>	<b>1,811,181</b>	<b>(53,941)</b>	<b>-</b>	<b>9,531,251</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds of long-term debt	922,361	-	(922,361)	-	-	-	-	-	-	-
Gain/loss on disposition of fixed assets	660,843	(391,937)	-	-	-	-	-	-	-	268,906
Transfers in	28,980,619	-	-	-	-	-	-	-	(28,980,619)	-
Transfers out	(29,155,619)	-	-	-	-	-	-	-	28,980,619	(175,000)
<b>Total other financing sources (uses) and special item</b>	<b>1,408,204</b>	<b>(391,937)</b>	<b>(922,361)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,906</b>
<b>Net change in fund balances</b>	<b>9,489,892</b>	<b>5,097,773</b>	<b>1,181,632</b>	<b>(338,770)</b>	<b>(37,298)</b>	<b>(7,525,312)</b>	<b>1,811,181</b>	<b>(53,941)</b>	<b>-</b>	<b>9,625,157</b>
<b>Fund balances at beginning of year</b>	<b>52,569,267</b>	<b>119,086,637</b>	<b>(15,629,802)</b>	<b>(2,282,948)</b>	<b>(62,347)</b>	<b>(42,070,075)</b>	<b>10,678,243</b>	<b>(290,352)</b>	<b>-</b>	<b>121,998,623</b>
<b>Fund balances/net position at end of year</b>	<b>\$ 62,059,159</b>	<b>\$ 124,184,410</b>	<b>\$ (14,448,170)</b>	<b>\$ (2,621,718)</b>	<b>\$ (99,645)</b>	<b>\$ (49,595,387)</b>	<b>\$ 12,489,424</b>	<b>\$ (344,293)</b>	<b>\$ -</b>	<b>\$131,623,780</b>

### NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### Budgets and Budgetary Accounting

The County uses the following procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to September 15, the County Manager serving as Budget Officer submits to the Board of County Commissioners a tentative budget for the fiscal year commencing October 1.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Constitutional Officers submit, at various times, to the Board and to certain divisions within the Department of Revenue, State of Florida, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them, as set forth in Chapter 129 of the *Florida Statutes*.
5. The Department of Revenue, State of Florida, has the final authority on the operating budgets for the Tax Collector and the Property Appraiser, which are classified as separate special revenue funds.
6. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.
7. Formal budgetary integration is employed as a management control device in all governmental funds.
8. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2020, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Funds budgets are adopted on the accrual basis.
9. Legal control of the budget is exercised pursuant to applicable provisions of *Florida Statutes*.
10. Appropriations for the County lapse at the close of the fiscal year.
11. The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2020.

	Appropriations	Expenses and Transfers out	Variance Positive (Negative)
Enterprise funds			
Landfill enterprise	\$ 2,986,694	\$ 3,795,686	\$ (808,992)
Utilities	12,022,126	813,486	11,208,640
	<u>\$ 15,008,820</u>	<u>\$ 4,609,172</u>	<u>\$ 10,399,648</u>

#### **NOTE 4. CASH, CASH EQUIVALENTS AND INVESTMENTS**

The County maintains a cash pool that is available for use by all funds except those whose cash and investments must be segregated due to bond covenants or other legal restrictions.

##### **1. Deposits**

At September 30, 2020, the carrying amount of the County's deposits was \$ 31,226,228. All cash deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

##### **2. Investments**

*Florida Statutes*, and various bond covenants authorize investments in certificates of deposit, money market accounts, savings accounts, repurchase agreements, the Local Government Surplus Funds Trust Fund, administered by the Florida State Board of Administration, Florida Local Government Investment Trust Fund, obligations of the U.S. Government, obligations of government agencies unconditionally guaranteed by the U.S. Government, obligations of the Federal Farm Credit Banks, obligations of the Federal Home Loan Mortgage Corporation, including Federal Home Loan Mortgage Corporation participation certificates, obligations of the Federal Home Loan Bank, obligations of the Government National Mortgage Association, obligations of the Federal National Mortgage Association and securities of any management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss.80a-1 et seq., provided the portfolio is limited to U.S. Government obligations and to repurchase agreements fully collateralized by U.S. Government obligations. The County invested only in these types of instruments at September 30, 2020.

In accordance with generally accepted accounting principles, the County's investments are categorized to give an indication of the level of custodial credit risk assumed at year end. Category 1 includes investments that are insured or registered, or for which the securities are held by the County or its agent in the County's name. Investments in the Local Government Surplus Funds Trust Fund, the Florida Local Government Investment Trust Fund, money market accounts and guaranteed investment contracts are not categorized since the investments are not evidenced by securities that exist in physical or book entry form.

##### **Florida PRIME**

The County's investment in Florida PRIME is administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Throughout the year and as of September 30, 2020, Florida PRIME contained certain floating rate and adjustable rate securities that were indexed based on the prime rate and/or one- and three-month LIBOR. These floating rate and adjustable rate securities are used to hedge against interest risk and provide diversification to the portfolio. Exposure to a single issuer is limited to 5% of the portfolio's amortized cost. Investments in Florida PRIME are not evidenced by securities that exist in physical or book entry form.

At September 30, 2020, the County had \$39,724 invested in Florida PRIME. Florida PRIME's most recent financial statements can be found at <https://www.sbafla.com/prime/>

Audits/tabid/582Default.aspx. The investment policies related to Florida PRIME can be found at <https://www.sbafla.com/prime/home/RiskManagementOversight.aspx>.

**Interest Rate Risk:** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy to minimize interest rate risk is by structuring the investment portfolio so that the investments are readily convertible to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

**Foreign Currency Risk:** Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment on a deposit. The County does not hold foreign or foreign currency investments and therefore is not subject to foreign currency risk.

**Credit Risk:** The County also mitigates credit risk, which is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are held in the possession of an outside party. The County generally limits this risk by investing only in permitted investments.

**Concentrations of Credit Risk:** Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The implementation of GASB Statement No. 40 requires the disclosure of investments in any one issuer that represent 5% or more of total investments.

**Credit Risk.** Investments in the Florida State Board of Administration Pools (SBA) consist of the Local Government Surplus Funds Trust (Florida PRIME). The Florida PRIME is rated by Standard and Poors. The current rating is AAAM. The Investment Manager of the Florida PRIME manages credit risk by purchasing only high quality securities, performing a credit analysis to develop a database of issuers and securities that meet the Investment Manager's minimum standard and by regularly reviewing the portfolio's securities financial data, issuer news and developments, and ratings of the nationally recognized statistical rating organizations.

### **Fair Value Measurements**

In February 2015, GASB issued GASB Statement No. 72. GASB 72 applicability related to the application of fair value is limited to assets and liabilities that are currently measured at fair value and certain investments that are not currently measured at fair value.

Florida PRIME currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the participant account balance is considered the fair value of the investment. Florida PRIME investment is exempt from the GASB 72 fair value hierarchy disclosures.

As of September 30, 2020, the County's investment in the Florida PRIME investment pool is rated AAAM by Standard & Poors.

### **Investment Objective**

The primary investment objectives for Florida PRIME, in priority order, are safety, liquidity, and competitive returns with minimization of risks. Investment performance of Florida PRIME will be evaluated on a monthly basis against the Standard & Poors U.S. AAA & AA Rated GIP All 30 Day Net Yield Index. While there is no assurance that Florida PRIME will achieve its investment objectives, it endeavors to do so by following the investment strategies described in its policy.

### **Interest Rate Risk**

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2020, is 48 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2020, is 63 days.

### **Foreign Currency Risk**

Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2019 through September 30, 2020.

### **Securities Lending**

Florida PRIME did not participate in a securities lending program in the period October 1, 2019 through September 30, 2020.

### **Fair Value Hierarchy**

Florida PRIME currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost; therefore, participant account balances should be also reported at amortized cost.

### **Limitations or Restrictions on Withdrawals**

As of September 30, 2020, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

### **Florida Local Government Investment Trust Fund (Trust)**

The Florida Local Government Investment Trust (Florida Trust) is a local government investment pool (LGIP) developed through the joint efforts of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Association of Counties (FAC). Organized on December 12, 1991, The Florida Trust is designed to complement existing investment programs by providing investment vehicles for funds that can be invested in short- to intermediate-term securities and have returns generally greater than the national average for money market instruments. The Florida Trust offers two open-ended, professionally managed funds available only to public entities in Florida, the Short-term Bond Fund and the Day to Day Fund. The Short-Term Bond Fund is a fund with an investment portfolio structured to maintain safety of principal and maximize available yield through a balance of quality and diversification. This Fitch rated AAf/S1 Trust invests in securities with effective maturities of less than five years. Generally, the weighted average maturity of the portfolio falls between 1 to 3 years. The weighted average maturity for the portfolio is 1.93 years as of September 30, 2020. These securities are all high quality, primarily "AAA" and "AA" rated.

As of September 30, 2020, the Short-term bond fund had investments, at fair value, of approximately \$823,672,312. Of the total investments in this Fund 27.48% was invested in U.S. Treasury Notes. 16.15% was invested in asset backed securities, 26.32% was invested in corporates, 13.75% was invested in government related securities, 7.62% was invested in U.S. Agency notes, .57% was invested in money market funds, 2.04% was invested in CMO's, 4.61% was invested in Agency ARM and 1.44% was invested in municipal bonds. .

The Day to Day Fund is a Fitch AAAMf rated money market product, offering a fiscally conservative diversification option for Florida local governments. This fund provides investors with liquidity,

stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The weighted average maturity is 27.00 days as of September 30, 2020. These securities are all high quality, primarily “AAA”, “AA”, and “F1” rated. The Florida Trust Day to Day Fund had a net position of \$761,710,466 at September 30, 2020. Investments are reported at fair value based on the fair value per share of the underlying portfolio. Of the total investments Day to Day Fund 5.25% was invested in U.S. Treasury Notes. 8.87% was invested in commercial paper. 25.48% was invested in repurchase agreements, 8.62% was invested in government related securities, 8.59% was invested in Corporates, .10% was invested in money market funds, .20% was invested in CMO’s, 9.85% was invested in Certificates of Deposit. 17.09% was invested in Asset Backed Securities, 10.03% was invested in Municipals and 5.91% was invested in U.S. Agencies

As of September 30, 2020, the County had investments with the following issuers in the percentages of total investments and categories shown below:

**Schedule of Investments at September 30, 2020**

Investment	Maturities	Fair Value	Percent	Category
State Board of Administration Local Government				
Local Government Surplus Trust Fund Florida PRIME	48 Day Average	\$ 39,724	0.09%	-
Florida Local Government Short term Bond Fund	1.93 Year Average	21,607,858	48.05%	-
Florida Local Government Day to Day Fund	27 Day Average	3,996,693	8.89%	-
Certificates of Deposit, Money Market	Daily - 36 months	19,328,674	42.98%	1
<b>Total Investments</b>		<b>\$ 44,972,949</b>	<b>100.00%</b>	

**NOTE 5. PROPERTY TAX REVENUES**

Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2019-2020 fiscal year were levied in October 2019. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year end.

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2020, was as follows:



	Beginning Balance	Contributions	Additions	Reclassifications/ Adjustments	Deletions	Balance
<b>Governmental activities:</b>						
Capital assets, not being depreciated						
Land	\$ 10,825,190	\$ -	\$ 2,023,198	\$ -	\$ -	\$ 12,848,388
Land interests	1,519,600	-	-	-	-	1,519,600
Construction in progress	18,694,908	-	10,505,031	(12,854,244)	-	16,345,695
Total capital assets not being depreciated	31,039,697	-	12,528,229	(12,854,244)	-	30,713,682
Capital assets, being depreciated						
Buildings	50,044,904	-	126,057	-	-	50,170,961
Improvements other than buildings	11,593,483	-	447,030	-	-	12,040,513
Road improvements	170,017,856	-	12,537,619	-	-	182,555,475
Equipment	21,762,260	-	3,137,873	(63,283)	(1,457,635)	23,379,215
Sheriff capital assets	9,410,251	-	1,182,006	-	(387,516)	10,204,741
Total capital assets being depreciated	262,828,753	-	17,430,585	(63,283)	(1,845,151)	278,350,904
Accumulated depreciation	(168,208,763)	-	(10,643,645)	22,100	1,432,896	(177,397,412)
Accumulated depreciation Sheriff	(6,573,051)	-	(1,297,230)	-	387,516	(7,482,765)
	(174,781,814)	-	(11,940,875)	22,100	1,820,412	(184,880,177)
Total capital assets being depreciated, net	88,046,940	-	5,489,710	(41,183)	(24,739)	93,470,728
Total Governmental activities capital assets, net	\$ 119,086,637	\$ -	\$ 18,017,939	\$ (12,895,427)	\$ (24,739)	\$ 124,184,410
<b>Business-type activities:</b>						
Capital assets, not being depreciated						
Land	\$ 2,087,118	\$ -	\$ -	\$ -	\$ -	\$ 2,087,118
Capital assets, being depreciated						
Equipment	3,965,832	-	615,745	41,183	(16,112)	4,606,648
Buildings	639,714	-	-	-	-	639,714
Improvements	17,931,331	-	-	-	-	17,931,331
Construction in progress	469,918	-	640,611	-	-	1,110,529
Total capital assets, being depreciated	23,006,795	-	1,256,356	41,183	(16,112)	24,288,222
Less accumulated depreciation	(13,135,342)	-	(928,756)	(44,680)	16,112	(14,092,666)
Total capital assets, being depreciated, net	9,871,453	-	327,600	(3,497)	-	10,195,556
Total business-type activities capital assets, net	\$ 11,958,571	\$ -	\$ 327,600	\$ (3,497)	\$ -	\$ 12,282,674

<b>Governmental activities:</b>	
General government	\$ 374,601
Public safety	2,323,406
Physical environment	93,964
Transportation	8,616,329
Economic environment	28,670
Human services	128,168
Culture/recreation	375,737
Total depreciation expense - governmental activities	<u>\$ 11,940,875</u>
<b>Business -type activities:</b>	
Landfill enterprise	\$ 266,445
Utilities enterprise	662,311
Total depreciation expense - business-type activities	<u>\$ 928,756</u>

## NOTE 7. INTERFUND RECEIVABLES/PAYABLES

The outstanding balances between funds result mainly from the time lag between the dates that interfund goods and services are provided and reimbursable expenditures occur, transactions are recorded in the accounting system and payments between funds are made.

Fund	Due from Other Funds	Due to Other Funds
General fund	\$ 10,374,954	\$ 3,860
<b>Special revenue funds:</b>		
County transportation trust		-
Municipal services benefit unit	3,586,662	-
Cares Act	-	9,123,252
Road improvement	-	239,147
Economic development	-	1,597,943
County facilities	-	1,183,804
<b>Clerk of Courts:</b>		
Operating	115,305	113,371
Public records modernization	12,196	-
Teen court	1,504	-
Property Appraiser operating	-	51,853
<b>Sheriff:</b>		
Operating	2,898	897,422
Inmate welfare	36,959	-
Supervisor of Elections operating	-	4,007
Tax Collector operating	-	311,719
<b>Agency funds:</b>		
<b>Clerk</b>		
Clerk's Trust	920	102,000
Public defender occupancy trust	-	558
<b>Sheriff</b>		
Forfeiture nongrant	157	-
Inmate Trust	-	39408
<b>Tax Collector</b>		
Operating	65,192	-
Ad valorem tax	-	46,782
<b>Enterprise Fund:</b>		
Utilities	1,218	482,839
<b>Totals</b>	<b>\$ 14,197,965</b>	<b>\$ 14,197,965</b>

	Advances to Other Funds	Advances from Other Funds
Advances	\$ 971,030	\$ -
General Fund	-	971,030
Utilities Fund	\$ 971,030	\$ 971,030

The amounts payable to the General Fund relate to working capital loans to the Utilities Fund. None of the balance is scheduled to be collected in the subsequent year.

**NOTE 8. INTERFUND TRANSFERS**

Interfund transfers for the year ended September 30, 2020, consisted of the following:

Transfers are used to 1) move revenues from the fund that state law requires to collect them to the fund that state law requires to expend them, 2) provide matching funds for grants, 3) use unrestricted general fund revenues to finance transportation activities which must be accounted for in another fund, and 4) fund Constitutional Officer operations.

<b>Transfers from General Fund to:</b>	
Clerk of Courts Operating Fund	\$ 510,463
Property Appraiser Operating Fund	1,646,692
Supervisor of Elections Operating Fund	926,901
Sheriff Operating Fund	16,016,296
Municipal Services Fund	2,000
<b>Transfers from County Transportation Trust Fund to:</b>	
Municipal Services Fund	30,060
<b>Transfers from Cares Act Fund to:</b>	
General Fund	6,001,019
Municipal Services Fund	3,103,823
<b>Transfer from Tourist Development Operating Fund to:</b>	
General Fund	300,000
County Facilities Fund	40,000
<b>Transfer from Sheriff Operating Fund to:</b>	
General Fund	88,646
<b>Transfer from Economic Development Fund to:</b>	
Utilities Fund	175,000
<b>Transfer from Tax Collector Operating Fund to:</b>	
General Fund	311,719
<b>Transfer from Paving Assessment Fund to:</b>	
General Fund	3,000
<b>Total transfers</b>	<u>\$ 29,155,619</u>

**NOTE 9. RECEIVABLE AND PAYABLE BALANCES**

**Receivables**

Receivables at September 30, 2020, were as follows:

	Accounts	Due from Other Governmental Units	Total Receivables
<b>Governmental activities:</b>			
General	\$ 11,759	\$ 905,181	\$ 916,940
County transportation trust	779	632,264	633,043
Municipal services	1,551	106,205	107,756
Sheriff operating	23,630	44,780	68,410
Clerk operating	-	24,723	24,723
Jail construction	8,836	3,000	11,836
CARES Act	-	6,769,990	6,769,990
Road improvements capital projects	1,217	1,767,997	1,769,214
Other governmental	124,658	302,082	426,740
<b>Total governmental activities</b>	<b>\$ 172,430</b>	<b>\$ 10,556,222</b>	<b>\$ 10,728,652</b>
<b>Business-type activities:</b>			
Landfill enterprise, net	\$ 496,437	\$ -	\$ 496,437
Utilities	16,866	-	16,866
<b>Landfill enterprise</b>	<b>\$ 513,303</b>	<b>\$ -</b>	<b>\$ 513,303</b>

The Board, upon past collection experience, considers all of the receivables of governmental activities to be fully collectible and has not recorded an allowance for doubtful accounts. The Landfill Enterprise Fund has an allowance for uncollectible account of \$15,802.

Payables at September 30, 2020, were as follows:

	Vendors	Due to Other Governmental Units	Total Payables
<b>Governmental activities:</b>			
General	\$ 452,781	\$ -	\$ 452,781
County transportation trust	127,972	-	127,972
Municipal services	171,701	-	171,701
Clerk of Court operating	35,660	343,620	379,280
Sheriff operating	437,022	792,312	1,229,334
CARES Act	6,081	-	6,081
Jail construction	206,907	-	206,907
Road improvement	208,459	-	208,459
Other governmental	959,436	306,882	1,266,318
<b>Total governmental activities</b>	<b>\$ 2,606,019</b>	<b>\$ 1,442,814</b>	<b>\$ 4,048,833</b>
<b>Business-type activities:</b>			
Landfill enterprise	\$ 61,376	\$ -	\$ 61,376
Utilities	21,855	-	21,855
<b>Landfill enterprise</b>	<b>\$ 83,231</b>	<b>\$ -</b>	<b>\$ 83,231</b>

**NOTE 10. LONG-TERM LIABILITIES**

**Governmental Activities**

**Revenue Notes**

- A. On July 12, 2016 the County closed on a Gas Tax Revenue Refunding Note, Series 2016, totaling \$6,000,000 with Hancock Bank. The purpose of this issuance was to refund debt and to finance certain additional transportation improvements. The first two cents of the County’s local option gas tax imposed pursuant to Section 336.025, Florida Statutes , was pledged to secure payment of the principal and interest. The note is being repaid over ten years with and interest rate of 1.50%. The following is a schedule of future principal and interest to be paid on the note:

Year Ending September 30	Principal	Interest	Total
2021	\$ 597,000	\$ 50,026	\$ 647,026
2022	606,000	41,014	647,014
2023	614,000	31,879	645,879
2024	624,000	22,602	646,602
2025	634,000	13,182	647,182
2026	483,000	3,620	486,620
Total	<u>\$ 3,558,000</u>	<u>\$ 162,323</u>	<u>\$ 3,720,323</u>

- B. On June 8, 2016 the County closed on a Capital Improvement Revenue Refunding Note, Series 2016, totaling \$3,515,370 with First Federal Bank. The purpose of this issuance was to refund the County’s Revenue Bond Series 2008A. The County’s Sales Tax Revenue I pledged to secure the note. The note is being repaid over ten years with and interest rate of 1.749%. The following is a schedule of future principal and interest to be paid on the note:

Year Ending September 30	Principal	Interest	Total
2021	\$ 307,398	\$ 33,311	\$ 340,709
2022	312,810	27,974	340,784
2023	318,317	22,542	340,859
2024	323,871	17,015	340,886
2025	329,623	11,391	341,014
2026	335,426	5,668	341,094
2027	118,763	730	119,493
Total	<u>\$ 2,046,208</u>	<u>\$ 118,631</u>	<u>\$ 2,164,839</u>

- C. On December 15, 2017 the County closed on a Capital Improvement Revenue Note, totaling \$8,060,000 with JPMorgan Chase Bank, N.A. The purpose of this issuance was to finance the cost of capital improvements within the County. The County’s Communication

Services Tax revenues are pledged to secure the note. The note will be repaid over fifteen years with an interest rate of 2.28%. The balance owed on the note at year end was \$6,893,533. The following is a schedule of future principal and interest to be paid on the note:

Year Ending September 30	Principal	Interest	Total
2021	\$ 482,475	\$ 154,439	\$ 636,914
2022	493,538	143,376	636,914
2023	504,855	132,059	636,914
2024	516,431	120,483	636,914
2025	528,273	108,641	636,914
2026	540,387	96,527	636,914
2027	552,778	84,136	636,914
2028	565,453	71,461	636,914
2029	578,419	58,495	636,914
2030	591,682	45,232	636,914
2031	605,249	31,665	636,914
2032	619,127	17,787	636,914
2033	314,866	3,589	318,455
Total	<u>\$ 6,893,533</u>	<u>\$ 1,067,890</u>	<u>\$ 7,961,423</u>

### Capital Leases

The County has the following installment payment agreements for equipment purchases:

- A. Purchase of four motor graders costing \$838,156. The terms of the agreement call for five annual payments of \$87,340, beginning May 14, 2014 with a concluding payment of \$500,000, on May 14, 2020. The payments include interest of 3.18%. These notes were paid off in the current year.
- B. Purchase of four motor graders costing \$913,240. The terms of the agreement call for five annual payments of \$105,020, beginning August 6, 2018, with a concluding payment of \$494,000 on August 6, 2023. These payments include interest of 3.28%.
- D. Purchase of three motor graders costing \$616,136. The terms of the agreement call for five annual payments of \$77,707, beginning August 9, 2018, with a concluding payment of \$376,725 on August 9, 2023. These payments include interest of 2.90%.
- E. Purchase of four motor grader costing \$922,361. The terms of the agreement call for five annual payment of \$115,218, beginning August 6, 2019. These payments include interest of 3.5%.

These agreements are collateralized by the related equipment. Equipment purchased with these leases totaled \$2,529,444. Accumulated depreciation on the equipment at September 30, 2020 was \$414,815.

The following is a schedule of the future total minimum lease payments under these capital leases, and the present value of the net minimum lease payments at September 30, 2020:

Year Ending September 30	Principal	Interest	Total
2021	\$ 234,100	\$ 63,844	\$ 297,944
2022	241,726	56,219	297,945
2023	937,599	48,343	985,942
2024	96,423	18,795	115,218
2025	440,581	15,420	456,001
Total	<u>\$ 1,950,429</u>	<u>\$ 202,621</u>	<u>\$ 2,153,050</u>

## B. Business-type Activities

### Loan Payable

**FDEP** - On July 14, 2004, the County entered into a loan agreement , number WW 74202P, with the State of Florida Department of Environmental Protection (FDEP) for State Revolving Fund financial assistance for a wastewater treatment system at the I-75 exit 80 area (Ellisville). The terms of this agreement call for a total loan amount of \$755,809 and was \$536,867 when fully disbursed. The loan is payable in one initial payment of \$24,345 and thirty-nine subsequent semi-annual payments of \$17,906 including interest at 1.045%, beginning July 15, 2011. At September 30, 2020, the loan balance was \$336,422.

Also, in conjunction with the project, the County entered into an additional loan with the FDEP (loan number DW 120101 in the amount of \$906,797. This loan is payable in forty semi-annual payments of \$43,070 including interest at 2.65%, beginning on January 15, 2011. At September 30, 2020, the balance of the loan was \$303,629.

In the 2011 fiscal year, the County received an additional loan from FDEP (loan number DW 120400) in the amount of \$1,360,903, of which \$1,156,768 in principal was forgiven. This loan is payable in forty semi-annual payments of \$6,784 including interest at 2.71%, beginning August 15, 2011. At September 30, 2020, the balance of the loan was \$122,917.

All of these loans are subject to future amendments as to principal amounts, and semi-annual payment amounts and payment inception dates. The following is a schedule of loan payments required under the agreements. Payments are made from associated fund revenue.

The loans are secured by the revenues generated by the projects. In the event of default, the State may by action or suit require a full accounting, apply to a court of competent jurisdiction to appoint a receiver, sue for payment of amounts due, intercept the delinquent amount plus a penalty from unobligated funds due to the County under any revenue or tax sharing fund (except as provided by the State Constitution), and impose a penalty, accelerate repayment or increase the financing rate.

Year Ending	DEP	DEP	DEP	INTEREST	TOTAL
September 30	DW120400	WW74202	DW12101		
2021	\$ 10,267	\$ 32,406	\$ 78,611	\$ 14,198	\$ 135,482
2022	10,548	32,707	80,708	15,519	135,482
2023	10,835	33,015	82,861	8,771	135,482
2024	11,131	33,330	61,449	5,950	111,860
2025	11,435	33,651	-	4,257	49,343
Thereafter	68,701	171,313	-	11,562	251,576
Total	<u>\$ 122,917</u>	<u>\$ 336,422</u>	<u>\$ 303,629</u>	<u>\$ 60,257</u>	<u>\$ 819,225</u>

#### D. Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Prior Year Balance	Additions	Deletions	Current Year Ending Balance	Due Within One Year	Accrued Interest Payable
<i>Governmental activities:</i>						
<i>Direct Borrowings:</i>						
Hancock Bank Gas Tax Revenue Note Series 2016	\$ 4,146,000	\$ -	\$ (588,000)	\$ 3,558,000	\$ 597,000	\$ -
First Federal Bank Revenue Note Series 2016	2,348,046	-	(301,838)	2,046,208	307,398	-
Chase Bank Revenue Note	7,365,193	-	(471,660)	6,893,533	482,475	52,391
	<u>13,859,239</u>	<u>-</u>	<u>(1,361,498)</u>	<u>12,497,741</u>	<u>1,386,873</u>	<u>52,391</u>
<i>Capital Leases Payable:</i>						
Ring Investments M9C00418	121,147	-	(121,147)	-	-	-
Ring Investments M9C00417	121,147	-	(121,147)	-	-	-
Ring Investments M9C00419	121,147	-	(121,147)	-	-	-
Ring Investments M9C00428	121,147	-	(121,147)	-	-	-
Ring Investments Y9C00254	-	230,591	(28,805)	201,786	21,742	6,180
Ring Investments Y9C00263	-	230,590	(28,805)	201,785	21,742	6,180
Ring Investments Y9C00264	-	230,590	(28,804)	201,786	21,742	6,180
Ring Investments Y9C00265	-	230,590	(28,804)	201,786	21,742	6,180
Beard Equipment Co. 620GXT84071	185,428	-	(20,529)	164,899	21,124	2,787
Beard Equipment Co. 620GXT84108	185,428	-	(20,529)	164,899	21,124	2,787
Beard Equipment Co. 620GXT81416	185,428	-	(20,529)	164,899	21,124	2,787
John Deere Financial 620G 689381	182,424	-	(20,276)	162,148	20,940	3,543
John Deere Financial 620G 689588	182,423	-	(20,276)	162,147	20,940	3,543
John Deere Financial 620G 689278	182,423	-	(20,276)	162,147	20,940	3,543
John Deere Financial 620G 689383	182,423	-	(20,276)	162,147	20,940	3,543
	<u>1,770,565</u>	<u>922,361</u>	<u>(742,497)</u>	<u>1,950,429</u>	<u>234,100</u>	<u>47,254</u>
<i>Other Liabilities:</i>						
Compensated Absences	2,282,948	338,770	-	2,621,718	393,258	-
Net pension liability	42,070,075	7,525,312	-	49,595,387	6,395,369	-
OPEB Liability	290,532	53,761	-	344,293	35,400	-
	<u>\$ 60,273,359</u>	<u>\$ 8,840,204</u>	<u>\$ (2,103,995)</u>	<u>\$ 67,009,568</u>	<u>\$ 6,788,627</u>	<u>\$ 99,645</u>
<b>BUSINESS ACTIVITIES</b>						
<i>Direct Borrowings:</i>						
<i>Loan agreements payable</i>						
Department of Environmental Regulation	\$ 877,939	\$ -	\$ (114,971)	\$ 762,968	\$ 121,284	\$ 3,012
<i>Other Liabilities</i>						
Compensated Absences	43,371	19,648	-	63,019	9,453	-
Estimated liability for landfill closure	8,132,907	1,241,542	-	9,374,449	1,346,752	-
Net pension liability	393,875	186,532	-	580,407	59,876	-
	<u>8,570,153</u>	<u>1,447,722</u>	<u>-</u>	<u>10,017,875</u>	<u>1,406,628</u>	<u>-</u>
	<u>\$ 9,448,092</u>	<u>\$ 1,447,722</u>	<u>\$ (114,971)</u>	<u>\$ 10,780,843</u>	<u>\$ 1,527,912</u>	<u>\$ 3,012</u>



**NOTE 11. LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

\$9,374,449 is reported as landfill closure and postclosure care liability at September 30, 2020, represents the cumulative amount reported to date for landfills with remaining lives of 4 to 9 years. The post closure liability is based upon estimated useage and capacity of the landfill. These amounts are based on what it would cost to perform all closure and annual postclosure care in 2020. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to an escrow account to finance closure. The County is in compliance with these requirements, and at September 30, 2020, restricted cash and investments of \$8,158,067 are held for its purpose. The County expects future inflation costs to be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (because of changes in technology or applicable laws and regulations, for example), these costs may need to be covered by charges to future landfill users or from other future revenues of the County.

**NOTE 12. OPERATING LEASES**

The County leases office space and equipment under various long-term operating lease commitments with noncancelable terms. Scheduled minimum rental payments for succeeding fiscal years ending September 30, are as follows:

<u>Year Ending September 30</u>	
2021	\$ 258,011
2022	250,196
2023	246,150
2024	237,425
2025	231,317
2026	193,610
2027	194,829
2028	196,084
2029	197,376
2030	122,207
	<u>\$2,127,205</u>

Lease expense for the fiscal year ended September 30, 2020 was \$325,616.

**NOTE 13. RETIREMENT PLANS**

Florida Retirement System:

General Information - All of the County's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also

provides a defined contribution plan (“Investment Plan”) alternative to the FRS Pension Plan, which is administered by the State Board of Administration (“SBA”). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site: [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

### **Pension Plan**

**Plan Description** – The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (“DROP”) for eligible employees.

**Benefits Provided** - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers’ class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers’ class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the

annual cost-of- living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement. In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively were as follows:

Class	October 1, 2019 - June 30, 2020	July 1, 2020 - September 30, 2020
Regular Class	8.47%	10.00%
Special Risk Class	25.48%	24.45%
Special Risk Administrative Support	38.59%	35.84%
County Elected Officers Class	48.82%	49.18%
Senior Management Class	25.41%	27.29%
Deferred Retirement Option Program (DROP)	14.60%	16.98%

These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively.

The County’s contributions to the Pension Plan totaled \$3,598,494 for the fiscal year ended September 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2020, the County reported a liability of \$42,082,500 for its proportionate share of the Pension Plan’s net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The County’s proportionate share of the net pension liability was based on the County’s 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the County's proportionate share was .0101198692 percent, which was a decrease of .004103470 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the County recognized pension expense of \$8,884,625. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,610,583	\$ -
Changes in assumptions	7,618,271	-
Net difference between projected and actual earnings on Pension Plan investments	2,505,633	-
Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions	754,465	(1,559,037)
County Pension Plan contributions subsequent to the measurement date	908,043	-
<b>Total</b>	<b>\$ 13,396,995</b>	<b>\$ (1,559,037)</b>

The deferred outflows of resources related to the Pension Plan, totaling \$908,043 resulting from County contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending	
September 30	
2021	\$ 2,252,391
2022	3,507,965
2023	2,981,757
2024	1,782,507
2025	405,295
Thereafter	-
	<b>\$ 10,929,915</b>

**Actuarial Assumptions** – The total pension liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Discount rate	6.80%
Investment rate of return	7.00% The 7.00% return was chosen by the 2020 FRS Actuarial Conference and differs from the 6.80% investment return assumption used as the discount rate for GASB calculations.

Mortality rates were based on Pub-2010 base table generational mortality using gender specific MP-2018 mortality improvement projection scale.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study completed in 2019 for the period July 1, 2013 through June 30, 2018.

The following change in actuarial assumptions occurred in 2020:

The long-term expected rate of return was increased from 6.90% to 7.00%.

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 return for each major asset class are summarized in the following table:

Asset Class	Target Allocation*	Annual Arithmetic Return	Compound Annual (Geometric) Return	Annual Standard Deviation
Cash Equivalents	1.0%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global equity	54.2%	8.0%	6.7%	17.1%
Real estate	10.3%	6.4%	5.8%	11.7%
Private equity	11.1%	10.8%	8.1%	25.7%
Strategic investments	4.4%	5.5%	5.3%	6.9%
	<u>100.0%</u>			
Assumed inflation-mean			2.4%	1.7%

**Discount Rate** - The discount rate used to measure the total pension liability was 6.80%. The Pension 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 calculation the total pension liability is equal to the long-term expected rate of return.

**Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 6.80%, 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 one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
County's proportionate share of the net pension liability	\$ 67,198,681	\$ 42,082,500	\$ 21,105,357

**Pension Plan Fiduciary Net Position** - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At September 30, 2020, the County reported a payable in the amount of \$364,246 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2020.

### **HIS Plan**

**Plan Description** - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

**Benefits Provided** - For the fiscal year ended September 30, 2020, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

**Contributions** - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2020, the HIS contribution for the period October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020 was 1.66% and 1.66%, respectively. The County contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The County's contributions to the HIS Plan totaled \$426,068 for the fiscal year ended September 30, 2020.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At September 30, 2020, the County reported a liability of \$8,093,294 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The County's proportionate share of the net pension liability was based on the County's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating

members. At June 30, 2020, the County's proportionate share was .066285025 percent, which was a decrease of .001750808 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the County recognized HIS pension expense of \$677,209. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 331,065	\$ (6,243)
Changes in assumptions	870,260	(470,593)
Net difference between projected and actual earnings on HIS Plan investments	6,462	-
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	253,993	(340,726)
County HIS Plan contributions subsequent to the measurement date	103,395	-
<b>Total</b>	<b><u>\$ 1,565,175</u></b>	<b><u>\$ (817,562)</u></b>

The deferred outflows of resources related to the HIS Plan, totaling \$103,395 resulting from County contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending	
September 30	
2021	\$ 178,291
2022	132,253
2023	36,138
2024	83,916
2023	114,267
Thereafter	99,353
	<u>\$ 644,218</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Real growth rate	.85%
Salary increases	3.25%, average, including inflation
Discount rate	Bond Buyer Generational Obligation 20-Bond Municipal Bond Index / 2.21%

Mortality rates were based on Pub-2010 base table generational mortality using the gender specific MP-2018 mortality improvement projection scale.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an experience study completed in 2019, for the period July 1, 2013 through June 30, 2018.

The following changes to assumptions occurred in the 2020 fiscal year:

The municipal bonds rate used to determine total pension liability was decreased from 3.50% to 2.21% and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with the Scale MP-2018.

**Discount Rate** - The discount rate used to measure the total pension liability was 2.21%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because 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 HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 2.21%, 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 one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
County's proportionate share of the net pension liability	\$ 9,355,486	\$ 8,093,294	\$ 7,060,193

**Pension Plan Fiduciary Net Position** - Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At September 30, 2020, the County reported a payable in the amount of \$43,855 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2020.

**Investment Plan**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2018-19 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 3.30%, Special Risk Administrative Support class 4.95%, Special Risk class 11.00%, Senior Management Service class 4.67% and County Elected Officers class 8.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee

does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2020, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the County.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The County's had no pension expense for the Investment Plan for the fiscal year ended September 30, 2020.

#### **NOTE 14. FUND BALANCES GOVERNMENTAL FUNDS**

As of September 30, 2020, fund balances of the governmental funds are classified as follows:

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the Board of County Commissioners (BCC). The BCC is the highest level of decision making authority for the County. Commitments may be established, modified, or rescinded only through resolutions approved by the BCC.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under current practices, the assignment of amounts for specific purposes is approved by the Board of County Commissioners.

**Unassigned** - all other spendable amounts.

Fund balances designations are as follows:

	Committed	Assigned	Restricted	Nonspendable	Unassigned
<b>General Fund:</b>					
Judges fund reserve	\$ 20,690	\$ -	\$ -	\$ -	\$ -
SRWMD mitigation reserve	940,532	-	-	-	-
Southside Recreation Center	-	406,534	-	-	-
Utilities fund advance	-	-	-	971,030	-
Vessel registration fees	-	-	46,206	-	-
Prepaid expense	-	-	-	398,929	-
Sheriff capital outlay	1,300,000	-	-	-	-
Undesignated	-	-	-	-	25,022,850
	<u>\$ 2,261,222</u>	<u>\$ 406,534</u>	<u>\$ 46,206</u>	<u>\$ 1,369,959</u>	<u>\$ 25,022,850</u>
<b>Other governmental funds:</b>					
<b>Board of County Commissioners</b>					
Capital Projects - County Facilities	\$ -	\$ (1,762,823)	\$ -	\$ -	\$ -
CARES Act	-	-	(630,047)	-	-
County Transportation Trust	-	-	6,661,984	497,526	-
Court Reporters	-	-	105,793	-	-
Court Services	-	-	746,008	-	-
Economic Development	-	(1,704,523)	-	45,409	-
Impact Fees	-	-	317,139	-	-
Law Enforcement Special	-	-	24,816	-	-
Library Enhancement Grant	-	-	1,264,568	-	-
Municipal Services Benefit Unit	-	-	8,084,830	40,415	-
Jail Construction	-	9,089,998	-	-	-
Paving Assessments	-	-	208,669	-	-
Road Improvement	-	6,132,233	-	-	-
Jail Debt Service	-	-	796,884	-	-
Road Improvement Debt Service	-	-	213,072	-	-
Sheriff EAC	-	-	1,232	-	-
SHIP	-	-	36,873	-	-
Tourist Development Tax	-	-	1,772,573	5,090	-
<b>Clerk of Courts</b>					
Public Records Modernization Trust	-	-	214,529	-	-
Reserved 10%	-	-	-	-	-
Teen Court	-	-	6,728	-	-
<b>Sheriff</b>					
Work Program	-	-	12,863	-	-
Forfeiture Fund	-	-	56,235	-	-
Inmate Welfare	-	-	697,829	-	-
Minimum Standards School	-	-	16,485	-	-
Total other governmental funds	-	11,754,885	20,609,063	588,440	-
Total	<u>\$ 2,261,222</u>	<u>\$ 12,161,419</u>	<u>\$ 20,655,269</u>	<u>\$ 1,958,399</u>	<u>\$ 25,022,850</u>

## Fund Balance Policy

The County has adopted a fund balance policy to maintain targeted levels of fund balance for all governmental funds. For the General Fund, the County's policy is to maintain a minimum level of unrestricted fund balance (the sum of the assigned and unassigned components of fund balance). The target level is no less than 25% and no more than 30% of General Fund annual expenditures.

For special revenue funds, there are typically no requirements for a specific reservation of fund balance but the County uses several special revenue funds as special operating funds for specific programs such as the Transportation Trust Fund and Municipal Services Fund. For these special revenue operating funds, the County has established a minimum level of fund balance. Such funds should maintain no less than 20% and no more that 30% of the fund specific annual expenditures.

In addition to minimum fund balance levels for the General Fund and major special revenue operating funds, the County also established a minimum level of fund balance for all other funds (including enterprise funds) similar to the above requirements.

## Replenishment of Fund Balance Deficits

Each year during the budget process, fund balance levels are reviewed and compared to the targeted levels established in the fund balance policy. In the event fund balance levels fall below the targeted levels or, have not been met, a designated amount shall be set aside each year to fund balance so that the targeted amounts will be restored.

## **Utilization of Fund Balance**

The County may approve, in its annual budgeting process, the use of fund balance either for specifically identified needs or as a designated reserve. The Board must always approve the use of designated reserves. In the event that targeted fund balance levels are met, the Board may approve the use of any excess for any lawful purpose. The Board may also establish additional reserves or designations of fund balance as may be needed such as a Disaster Contingency Reserve.

## **NOTE 15. CONTINGENT LIABILITIES**

**Grants** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. At September 30, 2020 the Department of Homeland Security, Office of the Inspector General, questioned costs of \$648,232 related to the FEMA Tropical Storm Debby grant of June 2012. Due to the fact that this is a substantial reduction from the original claim of \$1,771,894, the County is anticipated to pay this claim during the subsequent year.

**Litigation** – The County is defendant in various pending or threatened litigation. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

**COVID** - In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) was characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the County. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel and meeting, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

## **NOTE 16. RISK MANAGEMENT**

The County participates in various public entity risk pools for certain of its insurance coverages. Under these insurance risk pools, the County's entity risk pool pays annual premiums to the pools for its insurance coverages. The agreements for formation of the pools provide that the pools will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specific amounts.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The pooling agreements allow for the pools to make additional assessments to make the pools self-sustaining. It is not possible to estimate either the amount of such additional assessments, which might have to be paid by the County or the losses which might have to be borne by the County.

The Sheriff is a member of Florida Sheriffs' Self-Insurance Fund, which administers insurance activities relating to property and general liability; Florida Sheriffs' Workers' Compensation Self-Insurance Fund, which administers workers' compensation insurance; and Sheriffs' Automobile Risk Program which administers automobile liability and physical damage insurance. Those funds and program absorb losses up to a specified amount annually and purchase excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operation expenses. Losses, if any, in excess of

the fund or program ability to assess its members, would revert back to the member that incurred the loss.

The Sheriff is a member of the Florida Sheriffs Multiple Employers Trust Consortium, which is a self-funded healthcare pool. The funds contributed in the form of premiums and that of the program absorb losses up to a specified amount annually and purchases excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operation expenses. Losses, if any, in excess of the fund or program ability to assess its members, would revert back to the member that incurred the loss.

#### **NOTE 17. CONSTRUCTION COMMITMENTS**

During the year, the County had in progress several construction projects including road improvements and facilities renovations. At year end, the significant portion of these related construction commitments were completed and existing funds had been earmarked for any incomplete projects.

#### **NOTE 18. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The County is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the County or the retiree. Participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retirees are receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the county younger and statistically healthier active employees. GASB Statement 45 requires governments to report this cost and related liability in its financial statements.

#### **PLAN PROVISIONS**

Columbia County, Florida administers its own post-employment benefit (OPEB) plan for medical benefits that are provided to Columbia County retirees. All full-time employees of Columbia County who satisfy the Disability, Early, or Normal Retirement provisions of their retirement plan may be eligible for certain post-employment benefits.

- General employees must meet the eligibility requirements for retirement under the Florida Retirement System Pension Plan – Regular Class.
- Fire employees must meet the eligibility requirements for retirement under the Florida Retirement System Pension Plan – Special Risk Class.

Participants are allowed access to the plan if the employee retires with an immediate benefit from the Florida Retirement System.

Surviving spouses and dependents are allowed access to the plan until they reach age 65.

All participants must pay 100% of their premium (implicit subsidy only).

The County has not set up a trust to prefund benefits. The County will pay benefits on a pay-as-you-go basis.

The following table summarizes the counts, ages and coverage as of October 1, 2020 for those currently enrolled in the plan.

<b>(1)</b>	<b>Number of Participants</b>	
	(a) Active Employees	238
	(b) Retirees (Pre-Medicare)	5
<b>(2)</b>	<b>Active Statistics</b>	
	(a) Average age	46.19
	(b) Average Service	9.79
<b>(3)</b>	<b>Inactive Statistics</b>	
	(a) Average age (Pre-Medicare)	63.20

**SIGNIFICANT ASSUMPTIONS USED TO MEASURE THE TOTAL OPEB LIABILITY**

**ECONOMIC ASSUMPTIONS**

The medical trend assumption was developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model baseline assumptions. The SOA Model was released in October 2010 and updated September 2019. The following assumptions were used as input variables into this model:

Rate of inflation	2.5%
Rate of Growth in Real Income / GDP per capita	1.5%
Extra Trend due to Technology and other factors	1.1%
Expected Health Share of GDP in 2029	20.0%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

**DEMOGRAPHIC ASSUMPTIONS**

General employees participate in either the Tier 1 or Tier 2 Regular Class Employees under the Florida State Retirement System Pension Plan. Fire employees participate in the Special Risk Class Employees under the Florida State Retirement System Pension Plan. Demographic assumptions mirror those used in the FRS Pension Plan.

**DISCOUNT RATE ASSUMPTION**

The discount rate used to determine the liabilities under GASB 75 depends upon the County’s funding policy. The discount rate for governments that do not prefund benefits is based on 20-year general obligation bonds(GO bond) index of 2.41% as of September 30, 2020. The rate at the beginning of the year was 2.75%, the 20-year GO bond index for October 1, 2019.

**VALUATION METHODS AND ASSUMPTIONS**

**Cost Method:**

The valuation uses the entry age normal funding method calculated on an individual basis with level percentage of pay.

**Election Rate:**

20% of eligible participants are assumed to continue coverage upon decrement.

**Interest Rate Assumption:**

The interest rate is based on the 20-year GO Bond index of 2.41% as of September 30, 2020.

**Coverage Status and Age of Spouse:**

Actual coverage status is used; females assumed 3 years younger than male spouse.

**TREND ASSUMPTION**

All plan premiums and benefit costs are assumed to increase annually at the following rates

<b>Plan premium and Benefit Costs</b>	
<b>Year</b>	<b>Increase Rate</b>
2020	4.70%
2021	4.90%
2022	5.10%
2023	5.20%
2024	5.20%
2025	5.20%
2026	5.20%
2027	5.20%
2028	5.20%
2029	5.20%
2030	5.20%
2040	5.20%
2050	5.20%
2060	4.80%
2070	4.40%
2075+	4.00%

**DECREMENT ASSUMPTIONS**

Below is a summary of decrements used in the valuation.

**Mortality Decrements**

- |     |                         |  |
|-----|-------------------------|--|
| (1) | <b>Healthy Active</b>   | <b>Regular, male and female: Pub-2010 General Employees<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b>      |
|     |                         | <b>Special Risk, male and female : Pub-2010 Safety Employees<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b> |
| (2) | <b>Healthy Inactive</b> | <b>Regular, male and female: Pub-2010 General Retirees<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b>       |
|     |                         | <b>Special Risk, male and female : Pub-2010 Safety Retirees<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b>  |
| (2) | <b>Disabled</b>         | <b>Regular, male and female: Pub-2010 General Disabled<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b>       |
|     |                         | <b>Special Risk, male and female : Pub-2010 Safety Disabled<br/>Headcount-Weighted Mortality Projected with Fully<br/>Generational MP2020 Mortality Improvement Scale</b>  |

**CLAIMS ASSUMPTION**

The plan is fully insured. To determine the assumed cost and the retiree contributions, 2020 premium rates were weighted by the current enrollment at September 30, 2020.

Gross claims are equal to the age adjusted assumed cost. The cost for participants with dependent coverage is assumed to be 181% of the cost of individual coverage. The following chart shows the total costs including both, medical and prescription drug as well as the assumed costs:

**ASSUMED CLAIMS COSTS**

<b>1 Total Costs</b>		
a. Under 50		\$8,718
b. Age 50-54		10,802
c. Age 50-59		13,184
d. Age 60-64		16,192
e. Age 65-Older		N/A
<b>2 Assumed Costs</b>		
Pre-Medicare	\$	10,269
Medicare Age		N/A

**CHANGE IN THE NET OPEB LIABILITY**

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance as of September 30, 2019	\$ 290,352	\$ -	\$ 290,352
Change for the Year			
Service Cost	23,928	-	23,928
Interest	7,682	-	7,682
Changes of Benefit Terms	-	-	-
Experience Losses/Gains	73,906	-	73,906
Trust Contribution - Employer	-	22,047	(22,047)
Net Investment Income	-	-	-
Changes in Assumptions	(29,528)	-	(29,528)
Benefit Payments (Net of Retiree Contributions)	(22,047)	(22,047)	-
Administrative Expense	-	-	-
Net Changes	53,941	-	53,941
Balance as of September 30, 2020	\$ 344,293	\$ -	\$ 344,293

Funded status

0.00%



**OPEB EXPENSE**

1.	Service Cost	\$ 23,928
2.	Interest	7,682
3.	Projected Earnings on OPEB Trust	-
4.	OPEB Administrative Expense	-
5.	Changes in Benefit Terms	-
6.	Differences Between Expected and Actual Earnings	
	In Current Fiscal Year Recognized in Current Year	-
	From Past Years Recognized in Current Year	-
	Total	-
7.	Differences Between Expected and Actual Experience	
	In Current Fiscal Year Recognized in Current Year	12,318
	From Past Years Recognized in Current Year	-
	Total	12,318
8.	Changes in Assumptions	
	In Current Fiscal Year Recognized in Current Year	(4,921)
	From Past Years Recognized in Current Year	2,308
	Total	(2,613)
<hr/>		
9.	<b>Total OPEB Expense</b>	<b>\$ 41,315</b>

The following table presents Columbia County, Florida's Total and Net OPEB liability. It also shows the net liability if it is calculated using a discount rate that is 1% higher or 1% lower.

**Sensitivity of Total and Net OPEB Liability**

<b>Discount Rate</b>	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>1.41%</b>	<b>2.41%</b>	<b>3.41%</b>
Total OPEB Liability	\$ 367,040	\$ 344,293	\$ 321,552
Net OPEB Liability (Asset)	\$ 367,040	\$ 344,293	\$ 321,552

The following table presents Columbia County, Florida's Total and Net OPEB liability. Also presented is the Total and Net OPEB liability if it is calculated using a health care cost trend rate that is 1% lower or 1% higher.

<b>Ultimate Trend</b>	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>3.00%</b>	<b>4.00%</b>	<b>5.00%</b>
Total OPEB Liability	\$ 401,422	\$ 344,293	\$ 344,293
Net OPEB Liability (Asset)	\$ 401,422	\$ 344,293	\$ 344,293

**DEFERRED INFLOWS/OUTFLOWS OF RESOURCES RELATED TO OPEB**

For the fiscal year ended September 30, 2020, the County recognized an OPEB expense of \$41,315. At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 61,588	\$ -
Changes in assumptions	16,124	28,276
Net difference between projected and actual earnings on OPEB plan investments	-	-
Employer contributions subsequent to measurement date	N/A	-
Total	<u>\$ 77,712</u>	<u>\$ 28,276</u>

There were no deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in expense as follows:

Fiscal Year Ended September 30:	
2021	\$ 9,705
2022	9,705
2023	9,705
2024	9,704
2025	10,617
Thereafter	-
	<u>\$ 49,436</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**COLUMBIA COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 26,338,174	\$ 26,338,174	\$ 25,942,778	\$ (395,396)
Licenses, permits , special assessments	20,000	20,000	374	(19,626)
Intergovernmental	5,092,318	6,574,970	6,446,375	(128,595)
Charges for services	1,447,188	2,947,290	2,940,308	(6,982)
Fines and forfeitures	244,000	58,000	54,224	(3,776)
Interest	225,000	225,000	282,058	57,058
Miscellaneous	103,000	133,442	88,757	(44,685)
<b>Total revenues</b>	<u>33,469,680</u>	<u>36,296,876</u>	<u>35,754,874</u>	<u>(542,002)</u>
<b>EXPENDITURES</b>				
Current operating:				
General government	4,970,824	5,188,542	4,835,146	353,396
Public safety	3,151,865	4,853,677	3,339,703	1,513,974
Physical environment	1,503,674	1,496,145	1,428,782	67,363
Economic environment	-	-	200,429	(200,429)
Human services	3,002,557	2,758,380	2,707,915	50,465
Culture/recreation	626,342	1,501,790	618,664	883,126
Court related	-	20,691	-	20,691
Capital outlay:				
General government	130,000	138,987	49,736	89,251
Public safety	-	341,368	73,569	267,799
Physical environment	170,000	172,866	180,034	(7,168)
Human services	15,000	15,000	-	15,000
Culture/recreation	-	421,717	15,183	406,534
<b>Total expenditures</b>	<u>13,570,262</u>	<u>16,909,163</u>	<u>13,449,161</u>	<u>3,460,002</u>
<b>Excess of revenues over expenditures</b>	<u>19,899,418</u>	<u>19,387,713</u>	<u>22,305,713</u>	<u>2,918,000</u>
<b>Other Financing Sources (Uses)</b>				
Sale of fixed assets	-	-	89,325	89,325
Transfers in	-	1,275,102	6,612,740	5,337,638
Transfers out	(19,392,714)	(20,368,223)	(19,102,352)	1,265,871
<b>Total other financing sources (uses)</b>	<u>(19,392,714)</u>	<u>(19,093,121)</u>	<u>(12,400,287)</u>	<u>6,692,834</u>
<b>Net change in fund balance</b>	506,704	294,592	9,905,426	9,610,834
<b>Fund balance, beginning of year</b>	19,201,345	19,201,345	19,201,345	-
<b>Fund balance, end of year</b>	<u>\$ 19,708,049</u>	<u>\$ 19,495,937</u>	<u>\$ 29,106,771</u>	<u>\$ 9,610,834</u>

See notes to required supplementary information.

**COLUMBIA COUNTY FLORIDA**

**COUNTY TRANSPORTATION TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 4,904,000	\$ 4,904,000	\$ 4,937,987	\$ 33,987
Intergovernmental	4,334,400	4,334,400	5,022,507	688,107
Charges for services	-	5,500	4,685	(815)
Interest	50,000	50,000	111,987	61,987
Miscellaneous	170,500	322,127	380,936	58,809
<b>Total revenues</b>	<b>9,458,900</b>	<b>9,616,027</b>	<b>10,458,102</b>	<b>842,075</b>
<b>EXPENDITURES</b>				
Current operating:				
Transportation	7,951,748	7,954,425	6,770,235	1,184,190
Capital outlay:				
Transportation	850,000	2,214,120	2,173,381	40,739
Debt service:				
Principal	183,000	298,218	742,495	(444,277)
Interest	-	-	40,037	(40,037)
<b>Total expenditures</b>	<b>8,984,748</b>	<b>10,466,763</b>	<b>9,726,148</b>	<b>740,615</b>
<b>Excess of revenues over expenditures</b>	<b>474,152</b>	<b>(850,736)</b>	<b>731,954</b>	<b>1,582,690</b>
<b>Other Financing Sources</b>				
Proceeds of long-term debt	-	922,361	922,361	-
Sale of surplus equipment	-	-	490,275	490,275
Transfers in	3,000	3,000	3,000	-
Transfers out	-	(30,060)	(30,060)	-
<b>Total other financing sources</b>	<b>3,000</b>	<b>895,301</b>	<b>1,385,576</b>	<b>490,275</b>
<b>Net change in fund balance</b>	<b>477,152</b>	<b>44,565</b>	<b>2,117,530</b>	<b>2,072,965</b>
<b>Fund balance, beginning of year</b>	<b>5,041,980</b>	<b>5,041,980</b>	<b>5,041,980</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 5,519,132</b>	<b>\$ 5,086,545</b>	<b>\$ 7,159,510</b>	<b>\$ 2,072,965</b>

See notes to required supplementary information.

**COLUMBIA COUNTY FLORIDA**

**MUNICIPAL SERVICES FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,600,500	\$ 1,540,500	\$ 1,527,820	\$ (12,680)
Licenses, permits and assessments	10,182,500	10,184,700	10,089,840	(94,860)
Intergovernmental	253,250	263,303	275,196	11,893
Charges for services	8,000	76,000	92,774	16,774
Interest	80,000	80,000	58,537	(21,463)
Miscellaneous	19,700	98,360	17,660	(80,700)
<b>Total revenues</b>	<b>12,143,950</b>	<b>12,242,863</b>	<b>12,061,827</b>	<b>(181,036)</b>
<b>EXPENDITURES</b>				
Current operating:				
General government	56,185	54,998	36,185	18,813
Public safety	6,637,462	6,866,733	6,580,440	286,293
Physical environment	3,934,091	3,942,598	3,853,611	88,987
Economic environment	21,175	25,504	15,261	10,243
Capital outlay:				
Public safety	538,000	555,043	541,857	13,186
Debt service:				
Principal	301,450	301,839	301,838	1
Interest	39,740	39,740	39,332	408
<b>Total expenditures</b>	<b>11,528,103</b>	<b>11,786,455</b>	<b>11,368,524</b>	<b>417,931</b>
<b>Excess of revenues over expenditure</b>	<b>615,847</b>	<b>456,408</b>	<b>693,303</b>	<b>236,895</b>
<b>Other Financing Sources (Uses)</b>				
Sale of fixed assets	-	-	81,243	81,243
Transfers in	-	-	3,135,883	3,135,883
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>3,217,126</b>	<b>3,217,126</b>
<b>Net change in fund balance</b>	<b>615,847</b>	<b>456,408</b>	<b>3,910,429</b>	<b>3,454,021</b>
<b>Fund balance, beginning of year</b>	<b>4,214,816</b>	<b>4,214,816</b>	<b>4,214,816</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 4,830,663</b>	<b>\$ 4,671,224</b>	<b>\$ 8,125,245</b>	<b>\$ 3,454,021</b>

See notes to required supplementary information.

**COLUMBIA COUNTY FLORIDA**

**CLERK OF CIRCUIT COURT OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 147,358	\$ 147,358	\$ 293,822	\$ 146,464
Charges for services	1,633,801	1,633,801	1,415,796	(218,005)
Fines and forfeitures	-	-	165,236	165,236
Interest	-	-	1	1
Miscellaneous	-	-	19,286	19,286
<b>Total revenues</b>	<b>1,781,159</b>	<b>1,781,159</b>	<b>1,894,141</b>	<b>112,982</b>
<b>EXPENDITURES</b>				
<b>Current operating:</b>				
General government	708,482	708,482	906,336	(197,854)
Court-related	1,429,089	1,429,089	1,498,266	(69,177)
<b>Total expenditures</b>	<b>2,137,571</b>	<b>2,137,571</b>	<b>2,404,602</b>	<b>(267,031)</b>
<b>Excess of revenues over (under)</b>				
<b>  expenditures</b>	<b>(356,412)</b>	<b>(356,412)</b>	<b>(510,461)</b>	<b>(154,049)</b>
<b>Other financing sources</b>				
Transfers in	356,412	356,412	599,107	242,695
Transfers out	-	-	(88,646)	(88,646)
<b>Total other financing sources</b>	<b>356,412</b>	<b>356,412</b>	<b>510,461</b>	<b>154,049</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to required supplementary information.

**COLUMBIA COUNTY FLORIDA**

**SHERIFF OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 64,032	\$ 64,032
Charges for services	-	-	193,091	193,091
Interest	-	-	1,953	1,953
Miscellaneous	-	-	162,168	162,168
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>421,244</u>	<u>421,244</u>
<b>EXPENDITURES</b>				
Current operating:				
Public safety	15,981,536	15,981,536	15,458,458	523,078
Capital outlay:				
Public safety	460,000	931,576	979,082	(47,506)
<b>Total expenditures</b>	<u>16,441,536</u>	<u>16,913,112</u>	<u>16,437,540</u>	<u>475,572</u>
<b>Excess of revenues over expenditures</b>	<u>(16,441,536)</u>	<u>(16,913,112)</u>	<u>(16,016,296)</u>	<u>896,816</u>
<b>Other Financing Sources</b>				
Transfers in	16,441,536	16,913,112	16,016,296	(896,816)
<b>Total other financing sources</b>	<u>16,441,536</u>	<u>16,913,112</u>	<u>16,016,296</u>	<u>(896,816)</u>
<b>Net change in fund balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to required supplementary information.



**COLUMBIA COUNTY FLORIDA**

**CARES ACT FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 12,508,654	\$ 9,104,842	\$ (3,403,812)
<b>Total revenues</b>	<u>-</u>	<u>12,508,654</u>	<u>9,104,842</u>	<u>(3,403,812)</u>
<b>EXPENDITURES</b>				
Current expenditures:				
Public safety	-	1,000,000	51,713	948,287
Human services	-	9,500,000	578,334	8,921,666
<b>Total expenditures</b>	<u>-</u>	<u>10,500,000</u>	<u>630,047</u>	<u>9,869,953</u>
<b>Excess of revenues over expenditures</b>	-	2,008,654	8,474,795	6,466,141
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(9,104,842)	(9,104,842)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(9,104,842)</u>	<u>(9,104,842)</u>
<b>Net change in fund balance</b>	-	2,008,654	(630,047)	(2,638,701)
<b>Fund balance, beginning of year</b>	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ 2,008,654</u>	<u>\$ (630,047)</u>	<u>\$ (2,638,701)</u>

See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
FLORIDA RETIREMENT SYSTEM  
LAST SIX FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>County's proportionate share of the net pension liability</b>							
Retirement	0.097095222%	.1012%	0.1020%	0.1011%	0.1031%	0.0980%	0.0918%
Health insurance subsidy	0.066285025%	.0680%	0.0681%	0.0675%	0.0675%	0.0672%	0.0675%
<b>County's proportionate share of the net pension liability</b>							
Retirement	\$ 42,082,500	\$ 34,851,421	\$ 30,727,794	\$ 29,895,132	\$ 26,020,964	\$ 12,652,261	\$ 6,073,497
Health insurance subsidy	8,093,294	7,612,524	7,203,408	7,214,936	7,861,195	6,853,010	5,603,796
Total	<u>\$ 50,175,794</u>	<u>\$ 42,463,945</u>	<u>\$ 37,931,202</u>	<u>\$ 37,110,068</u>	<u>\$ 33,882,159</u>	<u>\$ 19,505,271</u>	<u>\$ 11,677,293</u>
<b>County's covered payroll</b>	\$ 23,749,810	\$ 23,136,187	\$ 22,508,514	\$ 22,085,094	\$ 21,502,670	\$ 21,254,324	\$ 20,866,802
<b>County's proportionate share of the net pension liability as a percentage of its covered employee payroll</b>	211.27%	183.54%	168.52%	168.03%	157.57%	91.77%	55.96%
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

GASB 68 requires information for 10 years. Until a full 10 year trend has been compiled, only those years for which information is available has been presented.

See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF THE COUNTY'S CONTRIBUTIONS  
FLORIDA RETIREMENT SYSTEM  
LAST SIX FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Contractually required contributions</b>							
Pension plan	\$ 3,598,494	\$ 3,459,629	\$ 3,233,603	\$ 2,933,891	\$ 3,081,793	\$ 2,603,392	\$ 2,366,976
Health insurance subsidy	426,068	416,533	369,084	357,107	345,742	340,622	301,780
	<u>\$ 4,024,563</u>	<u>\$ 3,876,162</u>	<u>\$ 3,602,687</u>	<u>\$ 3,290,998</u>	<u>\$ 3,427,535</u>	<u>\$ 2,944,014</u>	<u>\$ 2,668,756</u>
<b>Contributions in relation to the contractually required contributions</b>	\$ 4,024,563	\$ 3,876,162	\$ 3,602,687	\$ 3,290,998	\$ 3,427,535	\$ 2,944,014	\$ 2,608,294
<b>Contribution deficiency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>County's covered employee payroll</b>	\$ 23,749,810	\$ 23,136,187	\$ 22,508,514	\$ 22,085,094	\$ 21,502,670	\$ 21,254,324	\$ 20,866,802
<b>Contributions as a percentage of covered employee payroll</b>							
<b>Pension plan</b>	15.15%	14.95%	14.37%	13.28%	14.35%	12.25%	11.34%
<b>Health insurance subsidy</b>	1.79%	1.80%	1.64%	1.62%	1.61%	1.60%	1.45%

GASB 68 requires information for 10 years. Until a full 10 year trend has been compiled, only those years for which information is available has been presented.

See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF CHANGES TO THE OPEB LIABILITY AND RELATED RATIOS  
September 30, 2020**

	September 30, 2020	September 30, 2019	September 30, 2018
Total OPEB Liability			
Service Cost	\$ 23,928	\$ 19,683	\$ 19,860
Interest Cost	7,682	9,543	8,684
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	73,906	-	-
Changes in Assumptions	(29,528)	22,574	(6,420)
Benefit payments	(22,047)	(21,208)	(21,000)
Net Change in Total OPEB Liability	53,941	30,592	1,124
Total OPEB Liability - Beginning of Year	290,352	259,760	258,636
Total OPEB Liability - End of Year	\$ 344,293	\$ 290,352	\$ 259,760

	September 30, 2020	September 30, 2019	September 30, 2018
Contributions - Employer	\$ 22,047	\$ 21,208	\$ 21,000
Net Investment Income	-	-	-
Benefit Payments (net of retiree contributions)	(22,047)	(21,208)	(21,000)
Administrative Expense	-	-	-
Net Change in Fiduciary Net Position	-	-	-
Fiduciary Net Position - Beginning of Year	-	-	-
Fiduciary Net Position - End of Year	\$ -	\$ -	\$ -

Net OPEB Liability	\$ 344,293	\$ 290,352	\$ 259,760
Fiduciary Net Position as a % of Total OPEB Liability	0.00%	0.00%	0.00%
Covered -Employee Payroll *	-	-	-
Net OPEB Liability as a % of Payroll *	-	-	-
Expected Average Remaining Service of all Participants	6	7	7

Notes to Schedule:

Benefit Changes : None

Changes in assumptions: The discount rate was changed as follows:

The discount rate changes year to year	2.41%	2.75%	3.83%
The medical trend was updated to the latest model released by the SOA and excludes the impact of the Cadillac Tax			
The mortality assumption was updated to the latest experience study on public sector employees and retirees released by the SOA.			

\* Because the Plan does not depend on salary, there is no salary information.

No earlier information is available is available for these schedules and the related ratios.  
See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF INCREASE IN OPEB EXPENSE ARISING FROM THE RECOGNITION OF DIFFERENCES  
BETWEEN EXPECTED AND ACTUAL EXPERIENCE**

**September 30, 2020**

Schedule of Differences between Expected and Actual Experience

Fiscal Year	Differences between Expected and Actual Experience	Recognition Period (Years)	Prior	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Thereafter
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior	\$ -	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	\$ -	7	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	\$ -	7	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	\$ 73,906	6	-	-	-	-	-	-	12,318	12,318	12,318	12,318	12,318	12,318	-
Net Increase (decrease) in OPEB expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$12,318	\$12,318	\$ 12,318	\$ 12,318	\$ 12,318	\$ 12,318	\$ -

**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS ARISING FROM DIFFERENCES  
BETWEEN EXPECTED AND ACTUAL EXPERIENCE**

Fiscal Year	Experience Losses	Experience Gains	Amounts Recognized in OPEB Expense Through September 30, 2020		Deferred Outflows of Resources	Deferred Inflows of Resources
			\$	\$		
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	73,906	-	-	12,318	61,588	-
					\$ 61,588	\$ -

See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**

**SCHEDULE OF INCREASE (DECREASE) IN OPEB EXPENSE ARISING FROM THE EFFECTS FROM CHANGES IN ASSUMPTIONS**

**September 30, 2020**

Schedule of Changes in Assumptions

Fiscal Year	Changes in Assumptions	Recognition Period (Years)	Schedule of Changes in Assumptions												
			Prior	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Thereafter
2014	\$ -	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	\$ -	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	\$ (6,420)	7	-	-	-	-	(917)	(917)	(917)	(917)	(917)	(917)	(918)	-	-
2019	\$ 22,574	7	-	-	-	-	-	3,225	3,225	3,225	3,225	3,225	3,225	3,224	-
2020	\$ (29,528)	6	-	-	-	-	-	(4,921)	(4,921)	(4,921)	(4,921)	(4,921)	(4,921)	(4,923)	-
Net Increase (decrease) in OPEB expense			\$ -	\$ -	\$ -	\$ -	\$ (917)	\$ 2,308	\$ (2,613)	\$ (2,613)	\$ (2,613)	\$ (2,613)	\$ (2,614)	\$ (1,699)	\$ -

**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS ARISING FROM CHANGES IN ASSUMPTIONS**

Fiscal Year	Increase in the Total OPEB Liability	Decreases in the Total OPEB Liability	Amounts Recognized in OPEB Expense Through September 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	6,420	2,751	-	3,669
2019	22,574	-	6,450	16,124	-
2020	-	29,528	4,921	-	24,607
				<u>\$ 16,124</u>	<u>\$ 28,276</u>

See notes to required supplementary information.

**COLUMBIA COUNTY, FLORIDA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Fiscal Year Ended September 30, 2020**

**NOTE 1. BUDGETARY INFORMATION**

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental and enterprise funds. All annual appropriations lapse at fiscal year end.

The County generally follows these procedures in establishing the budgetary data for the governmental and enterprise funds as reflected in the financial statements:

1. Prior to September 30, the County Manager, serving as Budget Officer, submits to the Board of County Commissioners (BOCC) a tentative budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted by the BOCC to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the BOCC.
4. The Constitutional Officers submit, at various times prior to September 30, to the BOCC and to certain divisions within the Department of Revenue, State of Florida, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them, as set forth in Chapter 129 of the *Florida Statutes*.
5. The Department of Revenue, State of Florida, has the final authority on the operating budgets for the Tax Collector and Property Appraiser, which are classified as separate special revenue funds.
6. The BOCC is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund, or appropriate for special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.
7. Formal budgetary integration is employed as a management control device in all governmental and enterprise funds.
8. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2020 are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis.
9. Enterprise fund budgets are adopted on the accrual basis except that depreciation is not budgeted.
10. Legal control of the budget is exercised pursuant to applicable provisions of the *Florida Statutes*.
11. Appropriations for the County lapse at the close of the fiscal year.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2020.

	<u>Appropriations</u>	<u>Expenses and Transfers out</u>	<u>Variance Positive (Negative)</u>
Enterprise funds			
Landfill enterprise	\$ 2,986,694	\$ 3,795,686	\$ (808,992)
Utilities	<u>12,022,126</u>	<u>813,486</u>	<u>11,208,640</u>
	<u>\$ 15,008,820</u>	<u>\$ 4,609,172</u>	<u>\$ 10,399,648</u>

## NOTE 2. PENSION PLAN

### Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2020, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	\$ 204,909,739,000	\$ 12,588,098,255
Plan fiduciary net position	<u>(161,568,265,280)</u>	<u>(378,261,130)</u>
Net Pension Liability	<u>\$ 43,341,473,720</u>	<u>\$ 12,209,837,125</u>

Plan Fiduciary Net Position as a Percentage  
of the Total Pension Liability

78.85%                      3.00%

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The total pension liability for the HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

### Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2013 through 2020, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years June 30, 2015 through 2020, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a



proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable for that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflow of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

### **Actuarial Methods and Assumptions**

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2019 for the period July 1, 2013 through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.40%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for the FRS Pension Plan is 6.80%. The 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.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.21% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the PUB-2010 base table (refer to the valuation reports for more information – See Note 5).

The following changes in actuarial assumptions occurred in 2020:

- FRS: The long-term expected rate of return decreased from 6.90% to 6.80%.
- HIS: The municipal bonds rate used to determine total pension liability was decreased from 3.50% to 2.21% and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with the Scale MP-2018.

Other methods and assumptions are listed in the table below:

<b>Valuation Timing</b>	Actuarially determined contribution rates for a given plan year are calculated in the valuation conducted as of the beginning of the preceding plan year (e.g., rates for the 2021-2022 plan year are calculated in the 7/2020 actuarial valuation).
<b>Actuarial Cost Method</b>	Individual Entry Age
<b>Amortization Method</b>	
Level percent of level dollar	Level percent
Closed, open, or layered periods	Closed, layered
Amortization period	Effective July 1, 2020: New bases are amortized over 25 years Bases established prior to July 1, 2020: amortized over 20 years
2019 actuarial cost method change	Amortized over 30 years as level percentage of Tier I oat
<b>Asset Valuation Method</b>	
Smoothing period	5 years
Recognition period	Asymptotic
Corridor	80% - 120% of fair market value
<b>Salary Increases</b>	Varies by membership class and length of service; detail in funding actuarial valuation report
<b>Investment Rate of Return</b>	7.00%
<b>Investment Return Assumption used for the discount rate</b>	6.8% - FRS
<b>Cost of Living Adjustments</b>	3% for pre-July 2011 benefit service; 0% thereafter
<b>Retirement Age</b>	Varies by tier, membership class, and sex; details in funding actuarial valuation report
<b>Turnover</b>	Varies by membership class, length of service, age, and sex; details in funding actuarial valuation report

## SENSITIVITY ANALYSIS

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis show the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2020.

FRS NET PENSION LIABILITY		
1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
\$ 69,209,049,720	\$ 43,341,473,720	\$ 21,736,761,720

HIS NET PENSION LIABILITY		
1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
\$ 14,114,026,804	\$ 12,209,837,125	\$ 10,651,263,443

## PENSION EXPENSE AND DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current reporting period, and the balance is amortized as deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors – amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes of assumptions or other inputs – amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes in proportion and differences between contributions and proportionate share of contributions - amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Differences between expected and actual earnings on pension plan investments – amortized over five years

Employer contributions to the pension plans from employers are not included in collective pension expense; however, employee contributions are used to reduce pension expense.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2020, was 5.9 years for FRS and 7.2 years for HIS.

Description	FRS		
	Recognized in Expense Reporting Period Ended 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
Service Cost	\$ 2,647,456,150	\$ -	\$ -
Interest Cost	13,458,929,163	-	-
Effect of plan changes	-	-	-
Effect of economic, demographic, gains of losses (difference between expected and actual experience)	811,159,886	1,658,766,387	-
Effects of assumptions changes or inputs	2,737,269,546	7,846,185,717	-
Member contributions	(748,454,881)	-	-
Projected investment earnings	(11,037,431,666)	-	-
Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions	-	892,131,070	(892,131,070)
Net difference between projected and actual investment earnings	1,211,606,824	2,580,593,016	-
Administrative expenses	21,556,013	-	-
<b>Total</b>	<b>\$ 9,102,091,035</b>	<b>\$ 12,977,676,190</b>	<b>\$ (892,131,070)</b>

Description	HIS		
	Recognized in Expense Reporting Period Ended 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
Service Cost	\$ 265,520,709	\$ -	\$ -
Interest Cost	402,708,732	-	-
Effect of plan changes	-	-	-
Effect of economic, demographic, gains of losses (difference between expected and actual experience)	84,706,748	499,456,349	(919,144)
Effects of assumptions changes or inputs	259,964,521	1,312,905,199	(709,954,388)
Member contributions	(369,509)	-	-
Projected investment earnings	(11,801,655)	-	-
Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions	-	443,910,392	(443,910,392)
Net difference between projected and actual investment earnings	3,957,861	9,748,431	-
Administrative expenses	172,361	-	-
<b>Total</b>	<b>\$ 1,004,859,768</b>	<b>\$ 2,266,020,371</b>	<b>\$ (1,154,783,924)</b>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the subsequent reporting period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

<u>FRS</u>	<u>HIS</u>
\$ 2,490,538,359	\$ 305,189,471
3,878,865,781	226,383,138
3,297,020,851	61,859,685
1,970,973,468	143,643,293
448,146,661	195,596,196
-	170,064,664
<u>\$12,085,545,120</u>	<u>\$ 1,102,736,447</u>

**NOTE 3. OPEB PLAN**

The OPEB schedules are intended to show information for ten years. Additional years will be displayed as they become available.

There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to the discount rate. The discount rate decreased from 2.75% to 2.41%. The medical trend was updated to the latest model released by the SOA and excludes the impact of the Cadillac Tax. Also the mortality assumption was updated to the latest experience study on public sector employees and retirees released by the SOA.

**ECONOMIC ASSUMPTIONS**

The medical trend assumption was developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model baseline assumptions. The SOA Model was released in October 2010 and updated September 2019. The following assumptions were used as input variables into this model:

Rate of inflation	2.5%
Rate of Growth in Real Income / GDP per capita	1.5%
Extra Trend due to Technology and other factors	1.1%
Expected Health Share of GDP in 2029	20.0%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

**DEMOGRAPHIC ASSUMPTIONS**

General employees participate in either the Tier 1 or Tier 2 Regular Class Employees under the Florida State Retirement System Pension Plan. Fire employees participate in the Special Risk Class Employees under the Florida State Retirement System Pension Plan. Demographic assumptions mirror those used in the FRS Pension Plan.

**DISCOUNT RATE ASSUMPTION**

The discount rate used to determine the liabilities under GASB 75 depends upon the County's funding policy. The discount rate for governments that do not prefund benefits is based on 20-year general obligation bonds(GO bond) index of 2.41% as of September 30, 2020. The rate at the beginning of the year was 2.75%, the 20-year GO bond index for October 1, 2019.

**VALUATION METHODS AND ASSUMPTIONS**

**Cost Method:**

The valuation uses the entry age normal funding method calculated on an individual basis with level percentage of pay.

**Election Rate:**

20% of eligible participants are assumed to continue coverage upon decrement.

**Interest Rate Assumption:**

The interest rate is based on the 20-year GO Bond index of 2.41% as of September 30, 2020.

**Coverage Status and Age of Spouse:**

Actual coverage status is used; females assumed 3 years younger than male spouse.

**TREND ASSUMPTION**

All plan premiums and benefit costs are assumed to increase annually at the following rates

<b>Plan premium and Benefit Costs</b>	
<b>Year</b>	<b>Increase Rate</b>
2020	4.70%
2021	4.90%
2022	5.10%
2023	5.20%
2024	5.20%
2025	5.20%
2026	5.20%
2027	5.20%
2028	5.20%
2029	5.20%
2030	5.20%
2040	5.20%
2050	5.20%
2060	4.80%
2070	4.40%
2075+	4.00%

## DECREMENT ASSUMPTIONS

Below is a summary of decrements used in the valuation.

### Mortality Decrements

(1)	Healthy Active	Regular, male and female: Pub-2010 General Employees Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale
		Special Risk, male and female : Pub-2010 Safety Employees Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale
(2)	Healthy Inactive	Regular, male and female: Pub-2010 General Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale
		Special Risk, male and female : Pub-2010 Safety Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale
(2)	Disabled	Regular, male and female: Pub-2010 General Disabled Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale
		Special Risk, male and female : Pub-2010 Safety Disabled Headcount-Weighted Mortality Projected with Fully Generational MP2020 Mortality Improvement Scale

## CLAIMS ASSUMPTION

The plan is fully insured. To determine the assumed cost and the retiree contributions, 2020 premium rates were weighted by the current enrollment at September 30, 2020.

Gross claims are equal to the age adjusted assumed cost. The cost for participants with dependent coverage is assumed to be 181% of the cost of individual coverage. The following chart shows the total costs including both, medical and prescription drug as well as the assumed costs:

### ASSUMED CLAIMS COSTS

1 Total Costs		
a.	Under 50	\$8,718
b.	Age 50-54	10,802
c.	Age 50-59	13,184
d.	Age 60-64	16,192
e.	Age 65-Older	N/A
2 Assumed Costs		
	Pre-Medicare	\$ 10,269
	Medicare Age	N/A

**INDIVIDUAL STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FUND COMBINING STATEMENTS**

**COLUMBIA COUNTY FLORIDA**

**JAIL CONSTRUCTION FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 120,904	\$ 120,904
Miscellaneous	-	-	30	30
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>120,934</u>	<u>120,934</u>
<b>EXPENDITURES</b>				
Current expenditures:				
Public safety	900,000	900,000	65,601	834,399
Capital outlay:				
Public safety	9,000,000	9,000,000	826,497	8,173,503
<b>Total expenditures</b>	<u>9,900,000</u>	<u>9,900,000</u>	<u>892,098</u>	<u>9,007,902</u>
<b>Excess of revenues over expenditures</b>	<u>(9,900,000)</u>	<u>(9,900,000)</u>	<u>(771,164)</u>	<u>9,128,836</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>(9,900,000)</u>	<u>(9,900,000)</u>	<u>(771,164)</u>	<u>9,128,836</u>
<b>Fund balance, beginning of year</b>	<u>9,861,162</u>	<u>9,861,162</u>	<u>9,861,162</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ (38,838)</u>	<u>\$ (38,838)</u>	<u>\$ 9,089,998</u>	<u>\$ 9,128,836</u>

See notes to required supplementary information.



**COLUMBIA COUNTY FLORIDA**

**ROAD IMPROVEMENT FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,525,000	\$ 1,525,000	\$ 1,541,484	\$ 16,484
Intergovernmental	10,346,725	11,548,978	4,272,145	(7,276,833)
Interest	-	-	133,266	133,266
<b>Total revenues</b>	<u>11,871,725</u>	<u>13,073,978</u>	<u>5,946,895</u>	<u>(7,127,083)</u>
<b>EXPENDITURES</b>				
Current operating:				
Transportation	6,000,000	4,027,253	1,203,432	2,823,821
Capital outlay:				
Transportation	7,591,002	10,983,659	4,095,208	6,888,451
<b>Total expenditures</b>	<u>13,591,002</u>	<u>15,010,912</u>	<u>5,298,640</u>	<u>9,712,272</u>
<b>Excess of revenues over expenditures</b>	<u>(1,719,277)</u>	<u>(1,936,934)</u>	<u>648,255</u>	<u>2,585,189</u>
<b>Net change in fund balance</b>	<u>(1,719,277)</u>	<u>(1,936,934)</u>	<u>648,255</u>	<u>2,585,189</u>
<b>Fund balance, beginning of year</b>	<u>5,483,978</u>	<u>5,483,978</u>	<u>5,483,978</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,764,701</u>	<u>\$ 3,547,044</u>	<u>\$ 6,132,233</u>	<u>\$ 2,585,189</u>

See notes to required supplementary information.

**COLUMBIA COUNTY FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**September 30, 2020**

	Special Revenue Funds											
	Clerk of Courts		Property Appraiser	Sheriff				Supervisor of Elections	Tax Collector	Board of County Commissioners		
	Public Records Modernization		Operating	Minimum Standards	Forfeiture	Inmate Welfare	Forfeiture Nongrant	Work Program	Operating	Operating	Court Reporters	Sheriff ESAC
	Trust	Teen Court		School		Forfeiture	Nongrant	Program			Reporters	ESAC
<b>ASSETS</b>												
<b>Current assets</b>												
Cash	\$ 246,701	\$ 5,224	\$ 56,288	\$ 16,485	\$ 48,459	\$ 590,376	\$ 81,478	\$ 12,863	\$ 46,676	\$ 307,871	\$ 108,021	\$ 1,232
Accounts receivable	-	-	-	-	-	124,469	-	-	-	-	-	-
Note receivable	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	12,196	1,504	-	-	-	36,959	157	-	-	65,192	-	-
Due from other governmental units	-	-	-	-	8,456	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 258,897</b>	<b>\$ 6,728</b>	<b>\$ 56,288</b>	<b>\$ 16,485</b>	<b>\$ 56,915</b>	<b>\$ 751,804</b>	<b>\$ 81,635</b>	<b>\$ 12,863</b>	<b>\$ 46,676</b>	<b>\$ 373,063</b>	<b>\$ 108,021</b>	<b>\$ 1,232</b>
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Accounts payable	\$ 44,368	\$ -	\$ -	\$ -	\$ 680	\$ 53,975	\$ 81,635	\$ -	\$ 1,999	\$ 353	\$ 2,228	\$ -
Accrued wages	-	-	-	-	-	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	109	-	-	-	-	-	15,887	41,613	-	-
Due to other funds	-	-	51,853	-	-	-	-	-	4,007	311,719	-	-
Due to other governmental units	-	-	4,326	-	-	-	-	-	-	19,378	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	24,783	-	-	-
<b>Total liabilities</b>	<b>44,368</b>	<b>-</b>	<b>56,288</b>	<b>-</b>	<b>680</b>	<b>53,975</b>	<b>81,635</b>	<b>-</b>	<b>46,676</b>	<b>373,063</b>	<b>2,228</b>	<b>-</b>
<b>FUND BALANCES</b>												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	214,529	6,728	-	16,485	56,235	697,829	-	12,863	-	-	105,793	1,232
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>214,529</b>	<b>6,728</b>	<b>-</b>	<b>16,485</b>	<b>56,235</b>	<b>697,829</b>	<b>-</b>	<b>12,863</b>	<b>-</b>	<b>-</b>	<b>105,793</b>	<b>1,232</b>
<b>Total liabilities and fund balances</b>	<b>\$ 258,897</b>	<b>\$ 6,728</b>	<b>\$ 56,288</b>	<b>\$ 16,485</b>	<b>\$ 56,915</b>	<b>\$ 751,804</b>	<b>\$ 81,635</b>	<b>\$ 12,863</b>	<b>\$ 46,676</b>	<b>\$ 373,063</b>	<b>\$ 108,021</b>	<b>\$ 1,232</b>

(continued)

**COLUMBIA COUNTY FLORIDA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**September 30, 2020**

	Special Revenue Funds						Debt Service Fund		Capital Projects		Total Nonmajor Governmental Funds	
	Board of County Commissioners						Jail Debt Service	Road Improvement	Paving Assess- ments	County Facilities		
	Court Service	Impact Fees	Law Enforcement Special	Library Enhancement Grant	SHIP	Tourist Development Tax						Economic Development
<b>ASSETS</b>												
Cash	\$ 195,982	\$ 46,842	\$ 23,208	\$ 1,209,128	\$ 390,390	\$ 73,341	\$ -	\$ 793,200	\$ 163,580	\$ 208,669	\$ -	\$ 4,626,014
Accounts and interest receivable	-	-	-	189	-	-	-	-	-	-	-	124,658
Note receivable	-	-	-	-	-	-	41,518	-	-	-	-	41,518
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	116,008
Due from other governmental units	25,906	-	-	89,353	-	112,310	6,881	3,684	49,492	-	6,000	302,082
Prepaid items	-	-	-	-	-	5,090	3,891	-	-	-	-	8,981
Investments	542,303	270,297	1,608	-	-	1,652,113	16	-	-	-	-	2,466,337
<b>Total assets</b>	<b>\$ 764,191</b>	<b>\$ 317,139</b>	<b>\$ 24,816</b>	<b>\$ 1,298,670</b>	<b>\$ 390,390</b>	<b>\$ 1,842,854</b>	<b>52,306</b>	<b>\$ 796,884</b>	<b>\$ 213,072</b>	<b>\$ 208,669</b>	<b>\$ 6,000</b>	<b>\$ 7,685,598</b>
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Accounts payable	\$ 17,107	\$ -	\$ -	\$ 8,091	\$ -	\$ 59,151	109,370	\$ -	\$ -	\$ -	\$ 580,479	\$ 959,436
Accrued wages payable	1,076	-	-	26,011	-	6,040	4,107	-	-	-	-	37,234
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-	-	57,609
Due to other funds	-	-	-	-	-	-	1,597,943	-	-	-	1,183,804	3,149,326
Due to other governmental units	-	-	-	-	283,178	-	-	-	-	-	-	306,882
Deposits	-	-	-	-	-	-	-	-	-	-	4,540	4,540
Revenues collected in advance	-	-	-	-	70,339	-	-	-	-	-	-	95,122
<b>Total liabilities</b>	<b>18,183</b>	<b>-</b>	<b>-</b>	<b>34,102</b>	<b>353,517</b>	<b>65,191</b>	<b>1,711,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,768,823</b>	<b>4,610,149</b>
<b>FUND BALANCES</b>												
Nonspendable	-	-	-	-	-	5,090	3,891	-	-	-	-	8,981
Restricted	746,008	317,139	24,816	1,264,568	36,873	1,772,573	-	796,884	213,072	208,669	-	6,492,296
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	(1,663,005)	-	-	-	(1,762,823)	(3,425,828)
<b>Total fund balances</b>	<b>746,008</b>	<b>317,139</b>	<b>24,816</b>	<b>1,264,568</b>	<b>36,873</b>	<b>1,777,663</b>	<b>(1,659,114)</b>	<b>796,884</b>	<b>213,072</b>	<b>208,669</b>	<b>(1,762,823)</b>	<b>3,075,449</b>
<b>Total liabilities and fund balances</b>	<b>\$ 764,191</b>	<b>\$ 317,139</b>	<b>\$ 24,816</b>	<b>\$ 1,298,670</b>	<b>\$ 390,390</b>	<b>\$ 1,842,854</b>	<b>\$ 52,306</b>	<b>\$ 796,884</b>	<b>\$ 213,072</b>	<b>\$ 208,669</b>	<b>\$ 6,000</b>	<b>\$ 7,685,598</b>

See notes to financial statements.

**COLUMBIA COUNTY FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

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

	Special Revenue Funds											
	Clerk of Courts		Property Appraiser	Sheriff				Supervisor of Elections	Tax Collector	Board of County Commissioners		
	Public Records Modernization Trust	Teen Court	Operating	Minimum Standards School	Forfeiture	Inmate Welfare	Forfeiture Nongrant	Work Program	Operating	Operating	Court Reporters	Sheriff ESAC
<b>REVENUES</b>												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, assessments	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	26,866	-	-	55,280	-	206,844	-	-
Charges for services	134,959	16,423	131,423	-	-	327,021	477	-	2,014,877	-	-	
Fines and forfeitures	-	-	-	6,338	11,032	-	167,758	-	-	-	-	-
Interest income	-	-	155	13	43	298	217	6	15	2,416	-	-
Miscellaneous	-	-	2,201	-	480	-	-	16,234	996	-	-	1,232
<b>Total revenues</b>	<b>134,959</b>	<b>16,423</b>	<b>133,779</b>	<b>6,351</b>	<b>38,421</b>	<b>327,319</b>	<b>167,975</b>	<b>483</b>	<b>71,529</b>	<b>2,018,289</b>	<b>206,844</b>	<b>1,232</b>
<b>EXPENDITURES</b>												
Current Expenditures												
General government	6,653	-	1,752,137	-	-	-	-	989,151	1,706,570	-	-	-
Public safety	-	-	-	-	21,966	159,686	140,876	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-
Court - related	185,119	9,251	-	-	-	-	-	-	-	173,655	-	-
Capital outlay												
General government	-	-	28,334	-	-	-	-	9,279	-	-	-	-
Public safety	-	-	-	-	-	16,890	186,034	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-
Court - related	1,542	-	-	-	-	-	-	-	-	-	-	-
Debt service												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>193,314</b>	<b>9,251</b>	<b>1,780,471</b>	<b>-</b>	<b>21,966</b>	<b>176,576</b>	<b>326,910</b>	<b>-</b>	<b>998,430</b>	<b>1,706,570</b>	<b>173,655</b>	<b>-</b>
Excess of revenues over (under) expenditures	(58,355)	7,172	(1,646,692)	6,351	16,455	150,743	(158,935)	483	(926,901)	311,719	33,189	1,232
<b>OTHER FINANCING SOURCES (USES)</b>												
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Interfund transfers in	-	-	1,646,692	-	-	-	-	926,901	-	-	-	-
Interfund transfers out	-	-	-	-	-	-	-	-	(311,719)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>1,646,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>926,901</b>	<b>(311,719)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(58,355)	7,172	-	6,351	16,455	150,743	(158,935)	483	-	33,189	1,232	-
Fund balances beginning of year	272,884	(444)	-	10,134	39,780	547,086	158,935	12,380	-	72,604	-	-
<b>Fund balances end of year</b>	<b>\$ 214,529</b>	<b>\$ 6,728</b>	<b>\$ -</b>	<b>\$ 16,485</b>	<b>\$ 56,235</b>	<b>\$ 697,829</b>	<b>\$ -</b>	<b>\$ 12,863</b>	<b>\$ -</b>	<b>\$ 105,793</b>	<b>\$ 1,232</b>	<b>\$ -</b>

(Continued)

**COLUMBIA COUNTY FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

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

	Special Revenue Funds							Debt Service Funds		Capital Projects Funds		Total Nonmajor Governmental Funds
	Board of County Commissioners							Jail Debt Service	Road Improvement	Paving Assess- ments	County Facilities	
	Court Service	Impact Fees	Law Enforcement Special	Library Enhancement Grant	SHIP	Tourist Development Tax	Economic Development					
<b>REVENUES</b>												
Taxes	\$ 360,500	\$ -	\$ -	\$ 1,130,219	\$ -	\$ 1,338,360	\$ -	\$ -	\$ 685,000	\$ -	\$ -	\$ 3,514,079
Licenses, permits, assessments	-	-	-	-	-	-	-	-	-	17,068	-	17,068
Intergovernmental revenue	-	-	-	588,308	346,557	3,333	885,000	668,000	-	-	1,511,979	4,292,167
Charges for services	149,147	-	-	7,408	-	-	-	-	-	-	29,975	2,811,710
Fines and forfeitures	-	-	888	16,663	-	-	-	-	-	-	-	202,679
Interest income	15,606	6,395	112	5,526	-	57,107	11,504	1,808	500	617	-	102,338
Miscellaneous	-	-	-	7,193	24,600	15,701	513	-	-	-	-	97,225
<b>Total revenues</b>	<b>525,253</b>	<b>6,395</b>	<b>1,000</b>	<b>1,755,317</b>	<b>371,157</b>	<b>1,414,501</b>	<b>897,017</b>	<b>669,808</b>	<b>685,500</b>	<b>17,685</b>	<b>1,570,029</b>	<b>11,037,266</b>
<b>EXPENDITURES</b>												
<b>Current Expenditures</b>												
General government	13,963	-	-	-	-	-	-	-	-	129	4	4,468,607
Public safety	-	-	-	-	-	-	-	-	-	-	-	322,528
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	866	-	866
Economic environment	-	-	-	-	347,800	616,138	576,695	-	-	-	63	1,540,696
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	1,499,282	-	-	-	-	-	-	82,766	1,582,048
Court-related	450,258	-	-	-	-	-	-	-	-	-	-	818,283
<b>Capital outlay</b>												
General government	-	-	-	-	-	-	-	-	-	-	334,293	371,906
Public safety	-	-	-	-	-	-	-	-	-	-	1,967,465	2,170,389
Physical environment	-	-	-	-	-	-	-	-	-	-	72,515	72,515
Transportation	-	-	-	-	-	-	-	-	-	-	105,752	105,752
Economic environment	-	-	-	-	-	2,186,687	2,600,317	-	-	-	-	4,787,004
Culture/recreation	-	-	-	23,182	-	-	-	-	-	-	963,748	986,930
Court-related	-	-	-	-	-	-	-	-	-	-	-	1,542
<b>Debt service</b>												
Principal	-	-	-	-	-	-	-	471,660	588,000	-	-	1,059,660
Interest	-	-	-	-	-	-	-	164,057	58,894	-	-	222,951
<b>Total expenditures</b>	<b>464,221</b>	<b>-</b>	<b>-</b>	<b>1,522,464</b>	<b>347,800</b>	<b>2,802,825</b>	<b>3,177,012</b>	<b>635,717</b>	<b>646,894</b>	<b>995</b>	<b>3,526,606</b>	<b>18,511,677</b>
<b>Excess of revenues over (under) expenditures</b>	<b>61,032</b>	<b>6,395</b>	<b>1,000</b>	<b>232,853</b>	<b>23,357</b>	<b>(1,388,324)</b>	<b>(2,279,995)</b>	<b>34,091</b>	<b>38,606</b>	<b>16,690</b>	<b>(1,956,577)</b>	<b>(7,474,411)</b>
<b>OTHER FINANCING SOURCES (USES)</b>												
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Interfund transfers in	-	-	-	-	-	-	-	-	-	-	40,000	2,613,593
Interfund transfers out	-	-	-	-	-	(340,000)	(175,000)	-	-	(3,000)	-	(829,719)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(340,000)</b>	<b>(175,000)</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>40,000</b>	<b>1,783,874</b>
<b>Net change in fund balances</b>	<b>61,032</b>	<b>6,395</b>	<b>1,000</b>	<b>232,853</b>	<b>23,357</b>	<b>(1,728,324)</b>	<b>(2,454,995)</b>	<b>34,091</b>	<b>38,606</b>	<b>13,690</b>	<b>(1,916,577)</b>	<b>(5,690,537)</b>
<b>Fund balances beginning of year</b>	<b>684,976</b>	<b>310,744</b>	<b>23,816</b>	<b>1,031,715</b>	<b>13,516</b>	<b>3,505,987</b>	<b>795,881</b>	<b>762,793</b>	<b>174,466</b>	<b>194,979</b>	<b>153,754</b>	<b>8,765,986</b>
<b>Fund balances end of year</b>	<b>\$ 746,008</b>	<b>\$ 317,139</b>	<b>\$ 24,816</b>	<b>\$ 1,264,568</b>	<b>\$ 36,873</b>	<b>\$ 1,777,663</b>	<b>\$ (1,659,114)</b>	<b>\$ 796,884</b>	<b>\$ 213,072</b>	<b>\$ 208,669</b>	<b>\$ (1,762,823)</b>	<b>\$ 3,075,449</b>

See notes to financial statements.

**COLUMBIA COUNTY FLORIDA  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
September 30, 2020**

	Clerk of Circuit Court					Sheriff				Tax Collector		Totals
	Clerk's Trust	Employee Sunshine	Domestic Relations	Jury Witness	Public Defender Occupancy Trust	Individual Depositors	Inmate Trust	Donation Trust	Evidence Trust	Tag Agency	Ad Valorem Tax Agency	
<b>ASSETS</b>												
Cash	\$ 998,124	\$ 1,259	\$ 1,046	\$ 5,906	\$ 18,218	\$ 5,769	\$ 384,212	\$ 33,080	\$ 160,640	\$ 165,610	\$ 2,090,449	\$ 3,864,313
Accounts receivable	3,878	-	-	-	-	-	-	-	-	2,660	-	6,538
Due from other funds	920	-	-	-	-	-	-	-	-	-	-	920
<b>Total assets</b>	<b>\$ 1,002,922</b>	<b>\$ 1,259</b>	<b>\$ 1,046</b>	<b>\$ 5,906</b>	<b>\$ 18,218</b>	<b>\$ 5,769</b>	<b>\$ 384,212</b>	<b>\$ 33,080</b>	<b>\$ 160,640</b>	<b>\$ 168,270</b>	<b>\$ 2,090,449</b>	<b>\$ 3,871,771</b>
<b>LIABILITIES</b>												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532
Cash bond liability	55,493	-	-	-	-	-	-	-	-	-	-	55,493
Court fees payable	103,526	-	-	-	-	-	-	-	-	-	-	103,526
Deposits held in escrow	88,282	-	-	-	-	-	335,223	-	-	11,621	-	435,126
Due to other funds	102,000	-	-	-	558	-	39,408	-	-	-	46,782	188,748
Due to other governmental units	430,538	-	1,046	5,906	17,128	5,769	-	-	-	155,857	1,649,497	2,265,741
Tax deeds payable	219,911	-	-	-	-	-	-	-	-	-	-	219,911
Other current liabilities	3,172	1,259	-	-	-	-	9,581	33,080	160,640	792	394,170	602,694
<b>Total liabilities</b>	<b>1,002,922</b>	<b>1,259</b>	<b>1,046</b>	<b>5,906</b>	<b>18,218</b>	<b>5,769</b>	<b>384,212</b>	<b>33,080</b>	<b>160,640</b>	<b>168,270</b>	<b>2,090,449</b>	<b>3,871,771</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**SINGLE AUDIT AND COMPLIANCE SECTION**

**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***

To the Board of County Commissioners  
and Constitutional Officers  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Florida, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Columbia County, Florida's basic financial statements, and have issued our report thereon dated April 27, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Columbia County, Florida's internal control over financial reporting (internal control) to determine 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 Columbia County, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of Columbia County, Florida'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.

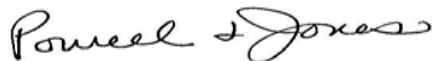


## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Columbia County, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
April 27, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *OMB UNIFORM GUIDANCE***

To the Board of County Commissioners  
of Columbia County, Florida

**Report on Compliance for Each Major Federal Program**

We have audited the Columbia County, Florida's compliance with the types of compliance requirements described in the *OMB Uniform Guidance* that could have a direct and material effect on each of the Columbia County, Florida's major federal programs for the year ended September 30, 2020. Columbia County, Florida's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Columbia County, Florida's major federal and state programs 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; and 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 (OMB Uniform Guidance)*. Those standards, and the *OMB Uniform Guidance* 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 occurred. An audit includes examining, on a test basis, evidence about the Columbia County, Florida'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. However, our audit does not provide a legal determination of the Columbia County, Florida's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Columbia County, Florida, 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 for the year ended September 30, 2020.

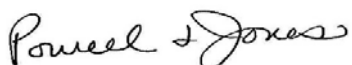
## Report on Internal Control Over Compliance

Management of the Columbia County, Florida, 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 Columbia County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Uniform Guidance*, 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 Columbia County, Florida'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 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 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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.

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 *OMB Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



**POWELL & JONES**  
Certified Public Accountants  
Lake City, Florida  
April 27, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL, OFFICE OF THE AUDITOR GENERAL**

**To the Board of County Commissioners  
and Constitutional Officers  
Columbia County, Florida**

**Report on Compliance for Each Major State Project**

We have audited the compliance of Columbia County, Florida with the types of compliance requirements described in the State of Florida, Department of Financial Services State Projects Compliance Supplement, that could have a direct and material effect on its major State project for the year ended September 30, 2020. Columbia County, Florida's major State project is identified in the summary of auditors' results section of the accompanying Schedule of Findings.

**Management's Responsibility**

Columbia County, Florida's management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major State project.

**Auditors' Responsibility**

Our responsibility is to express an opinion on Columbia County, Florida's compliance for each major State Project 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 and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Columbia County, Florida'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 State Project. However, our audit does not provide a legal determination of Columbia County, Florida's compliance.

## **Opinion on Each Major State Project**

In our opinion, Columbia County, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major State projects for the fiscal year ended September 30, 2020.

## **Other Matters**

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

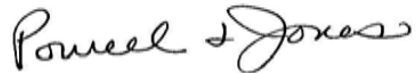
## **Internal Control Over Compliance**

Management of Columbia County, Florida is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Columbia County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on a major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State Project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, 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 Columbia County, Florida'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 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 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 State Project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. 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.

Pursuant to Chapter 119, *Florida Statutes*, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of Columbia County, Florida's management, State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
**Certified Public Accountants**  
**April 27, 2021**

**COLUMBIA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For the Fiscal Year Ended September 30, 2020**

FEDERAL OR STATE GRANTOR / PASS THROUGH GRANTOR / PROGRAM TITLE	CFDA #	Grant #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	ACCRUED / (UNEARNED) 9/30/20
<b>FEDERAL AWARDS</b>							
<i>U.S. Department of Housing and Urban Development</i>							
Small Cities CDBG - Plantation Park	14.228	17DB-OJ-03-22-01N 16	\$ 750,000	\$ 9,187	\$ 724,863	\$ 724,863	\$ -
<i>U.S. Department of the Interior</i>							
Payments in Lieu of Taxes	15.226	FY 2020	222,636	-	222,636	222,636	-
<i>U.S. Department of Justice</i>							
passed through Bureau of Justice Assistance/Office of Criminal Justice Grants							
Bulletproof Vest Grant Partnership Program	16.607	FY 2019	5,235	541	4,694	4,694	-
<i>U.S. Department of Transportation</i>							
passed through State of Florida, Department of Transportation							
Highway Planning and Construction	20.205	G0R77	15,000	2,119	7,630	7,630	-
Highway Planning and Construction	20.205	G1G16	831,645	-	612,580	612,580	-
National Priority Safety Programs	20.616	MSHVE-20-06-21/G1K38	50,000	-	10,982	10,982	-
			896,645	2,119	631,192	631,192	-
<i>U.S. Department of Treasury</i>							
passed through State of Florida, Division of Emergency Management							
Coronavirus Relief Fund	21.019	Y2290	12,508,654	-	9,104,842	9,104,842	(792,312)
<i>U.S. Elections Assistance Commission</i>							
passed through the Florida Department of State Division of Elections							
Voting System Equipment Grant		MOA#2015-2016-0006-COL	24,781	-	24,781	24,781	-
Help America Vote Act	90.401	MOA#2018-2019-001-COL	12,522	-	12,522	12,522	-
Federal Elections Security Grant	90.401	20-E.EC.000.012	10,537	-	10,537	10,537	-
Albert Grant		MOA#2019-2020-0001-COL	7,440	-	7,440	7,440	-
			55,280	-	55,280	55,280	-
<i>U.S. Department of Homeland Security</i>							
<i>Federal Emergency Management Agency</i>							
Homeland Security Grant Program Crime Analyst	97.067	19-DS-01-03-22-23-194	58,000	33,341	6,578	6,578	-
Homeland Security Grant Program Crime Analyst	97.067	R0047	58,000	-	33,619	33,619	-
Hurricane Irma	97.036	Z0618	772,469	-	7,571	7,571	-
Emergency Management Performance (EMPG)	97.042	G0180	52,908	-	3,153	3,153	-
Emergency Management Performance (EMPG)	97.042	G0044	52,613	9,529	38,129	38,129	-
			993,990	42,870	89,050	89,050	-
<b>TOTAL FEDERAL AWARDS</b>			<b>15,432,440</b>	<b>54,717</b>	<b>10,832,557</b>	<b>10,832,557</b>	<b>(792,312)</b>

See notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

**COLUMBIA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
For the Fiscal Year Ended September 30, 2020

FEDERAL OR STATE GRANTOR / PASS THROUGH GRANTOR / PROGRAM TITLE	CFSA #	Grant #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	ACCRUED / (UNEARNED) 9/30/20
<b>STATE FINANCIAL ASSISTANCE</b>							
<i>Department of Emergency Management</i>							
Emergency Management Preparedness and Assistance Grant	31.063	A0135	\$ 105,806	\$ -	\$ 34,949	\$ 34,949	\$ -
Emergency Management Preparedness and Assistance Grant	31.063	A0050	105,806	18,720	87,086	87,086	-
Hurricane Irma		Z0618	66,006	-	1,277	1,277	-
			<u>277,618</u>	<u>18,720</u>	<u>123,312</u>	<u>123,312</u>	<u>-</u>
<i>Florida Department of Environmental Protection</i>							
Small County Solid Waste Grant Agreement	37.012	SC004	90,909	-	90,909	90,909	-
Stormwater Restoration/Wastewater Project	37.039	S0924	3,000,000	-	1,511,979	1,511,979	-
			<u>3,090,909</u>	<u>-</u>	<u>1,602,888</u>	<u>1,602,888</u>	<u>-</u>
<i>Florida Department of Health</i>							
Emergency Medical Services (EMS) County Grant	64.005	C7012	17,836	2,299	8,114	8,114	(7,423)
Emergency Medical Services (EMS) County Grant	64.005	C8012	10,053	-	10,053	10,053	-
			<u>27,889</u>	<u>2,299</u>	<u>18,167</u>	<u>18,167</u>	<u>(7,423)</u>
<i>Florida Department of Economic Opportunity</i>							
Rural Infrastructure Fund -Bell Rd Utilities	40.042	D0132	100,000	100,000	100,000	-	-
<i>Department of Agriculture and Consumer Services</i>							
Anthropod Mosquito Control State Aid	42.003	26482	49,728	-	42,497	42,497	-
<i>Florida Department of State</i>							
State Aid to Libraries Grant	45.030	20-ST-09	568,308	-	568,308	568,308	-
<i>Florida Housing Finance Corporation</i>							
<i>State Housing Initiatives Program</i>							
SHIP Grant Program YR 18/19	40.901	FY19-20	350,000	-	323,200	323,200	(26,800)
SHIP Program Income	40.901	FY19-20	-	-	24,600	24,600	-
			<u>350,000</u>	<u>-</u>	<u>347,800</u>	<u>347,800</u>	<u>(26,800)</u>
<i>Florida Department of Transportation</i>							
Small County Outreach Program - CR 241	55.009	435325-1-54-02	850,000	27,790	796,197	796,197	-
Small County Outreach Program - Bell Road	55.009	430720-1-58-01	2,585,726	239,495	2,346,230	2,346,230	1,503,078
Small County Outreach Program - Cypress Lake Rd	55.009	G1F07	2,700,000	-	177,875	177,875	121,525
Small County Road Assistance Program - NW Moore Rd	55.016	434581-1-54-01	1,423,125	1,313,216	126,419	-	-
Small County Road Assistance Program - SW Mt Carmel	55.016	436439-1-54-01	1,190,000	54,568	26,809	25,210	25,210
Small County Road Assistance Program - CR 242W	55.016	438191-1-54-01	1,300,000	30,999	10,990	5,040	-
			<u>10,048,851</u>	<u>1,666,068</u>	<u>3,484,520</u>	<u>3,350,552</u>	<u>1,649,813</u>
<b>FL E-911 Board DMS</b>							
Fall 2019 State Grant	72.003	S-14-19-12-02	85,400	-	85,400	85,400	-
Spring 2020 Rural Grant	72.001	20-04-04	45,128	-	45,128	45,128	-
Fall 2019 Rural Grant	72.001	19-10-04	215,154	-	215,154	215,154	-
			<u>345,682</u>	<u>-</u>	<u>345,682</u>	<u>345,682</u>	<u>-</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 14,858,985</b>	<b>\$ 1,787,087</b>	<b>\$ 6,633,174</b>	<b>\$ 6,399,206</b>	<b>\$ 1,615,590</b>

See notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.



## **COLUMBIA COUNTY, FLORIDA**

### **Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance**

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

#### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state award activity of Columbia County, Florida and is presented on the accrual basis of accounting. 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 and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

##### **A. Reporting Entity**

The reporting entity consists of Columbia County, the primary government, and each of its component units. The County includes a Schedule of Expenditures of Federal Awards and State Financial Assistance in the Compliance Section

##### **B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus.

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the modified accrual basis, revenues are recognized when they become 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 after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

#### **NOTE 2. Indirect Cost Rate**

The County did not elect to use the 10% de minimis cost rate.

**COLUMBIA COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended September 30, 2020

**Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
● Material weakness identified?	No
● Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements	No

**Federal Awards**

Internal control over major programs:	
* Material weakness identified?	No
* Significant deficiencies identified that are not considered to be material weaknesses?	None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
---	------------

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200	No
--	----

Identification of major programs:		<b>Name of Federal Program</b>
CFDA Number		U.S. Department of Treasury
21.019		Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
--	-----------

Auditee qualified as low risk auditee?	No
--	----

Continued

**COLUMBIA COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended September 30, 2020

**State Financial Assistance**

Internal control over major projects:

- Material weakness identified? No
- Significant deficiencies identified not considered to be material weaknesses? None reported

Type of auditor's report issued on compliance for major projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Rule 10.656, *Rules of the Auditor General*? No

Identification of Major Programs:

CSFA Number

45.030

55.009

Name of State Programs

***Florida Department of State***  
State Aid to Libraries

***Department of Transportation***  
Small County Outreach Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

**Financial Statement Findings**

None

**Federal Awards Findings and Questioned Costs**

None

**State Financial Assistance Findings and Questioned Costs**

None

## **MANAGEMENT LETTER**

Honorable Board of  
County Commissioners  
and Constitutional Officers  
Columbia County, Florida

We have audited the financial statements of Columbia County, Florida, as of and for the year ended September 30, 2020, and have issued our report thereon dated April 27, 2021.

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. We have issued our Independent Auditor's Report on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance with Requirements that Could have a Direct and Material Effect on Each Major State Project and on Internal Control over Compliance in Accordance with Chapter 10.550 *Rules of the Auditor General*, and Schedule of Findings. Disclosures in those reports and schedule, which are dated April 27, 2021, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

### **BOARD OF COUNTY COMMISSIONERS**

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

### **CLERK OF THE CIRCUIT COURT**

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**PROPERTY APPRAISER**

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**SHERIFF**

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**SUPERVISOR OF ELECTIONS**

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**TAX COLLECTOR**

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

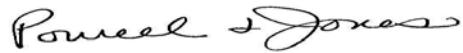
**AUDITOR GENERAL COMPLIANCE MATTERS**

Financial Emergency Status - We determined that the County had not met any of conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General*, Sections 10.544(1)(i)5.a. and 10.556(7), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

**CONCLUSION** - We have reviewed information regarding our audit with appropriate County officials and management and have provided them with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the County. We look forward to a long and mutually beneficial relationship with the Board of County Commissioners and other County Officials and employees. We also appreciate the helpful assistance and courtesy afforded us by all County employees.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
April 27, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of County Commissioners  
Columbia County, Florida

We have examined the Columbia County, Florida's (the County) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. We have also examined the Clerk of the Circuit Court's (Clerk's) compliance with Section 61.181, *Florida Statutes*, regarding the Clerk's alimony and child support payments and Sections 28.35 and 28.36; *Florida Statutes* as to the following during the fiscal year ended September 30, 2020:

- a. The budget and performance standards developed and certified by the Florida Clerk of Courts Operations Corporation and Sections 28.35 and 28.36 *Florida Statutes*.

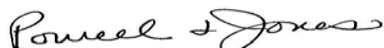
We also examined the County's compliance with Section 365.172(10) and 365.173(2)(d) *Florida Statutes* and requirements specified by the E911 board grant and special disbursement programs. These laws require that E911 fee revenues, interest and E911 grant funding be used to pay for authorized expenditures as specified in the *Statutes*.

Management is responsible for the County's and Clerk's respective compliance with those requirements. Our responsibility is to express an opinion on the County's and the Clerk's compliance based on our examinations.

Our examinations were 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 and the Clerk's compliance with those respective requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examinations provide a reasonable basis for our opinion. Our examinations do not provide a legal determination on the County's and the Clerk's compliance with specified requirements.

In our opinion, Columbia County, Florida and the Columbia County Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

This report is intended solely for the information and use of Columbia County, Florida, the Clerk, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
April 27, 2021




**JAMES M. SWISHER, JR.**  
Columbia County Clerk of Courts & Comptroller



BEFORE ME, the undersigned authority, personally appeared James M. Swisher, Jr., who being duly sworn, deposes and says on oath that:

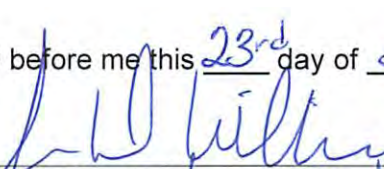
1. I am the Chief Financial Officer of Columbia County Board of County Commissioners which is a local governmental entity of the State of Florida;
2. Columbia County Board of County Commissioners adopted Ordinance No. 2007-41 implementing an impact fee; and
3. Columbia County Board of County Commissioners has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

  
 \_\_\_\_\_  
 James M. Swisher, Jr.  
 Columbia County Clerk of Courts & Comptroller

STATE OF FLORIDA  
COUNTY OF COLUMBIA COUNTY

SWORN TO AND SUBSCRIBED before me this 23<sup>rd</sup> day of June, 2021.

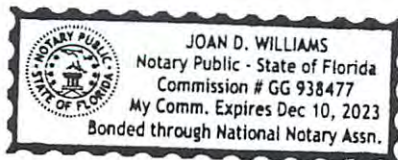
  
 \_\_\_\_\_  
 NOTARY PUBLIC  
 Print Name Joan D Williams

Personally known  or produced identification \_\_\_\_\_

Type of identification produced: \_\_\_\_\_

My Commission Expires:

12-10-2023





**CLERK OF THE CIRCUIT COURT**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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**Powell & Jones**  
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## INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court  
Columbia County, Florida

### Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Columbia County Clerk of the Circuit Court (the Clerk of the Circuit Court), as of and for the year ended September 30, 2020, as listed in the table of contents.

### 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness or 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 opinion.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Clerk of the Circuit Court is part of the reporting entity, Columbia County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

## **Opinion**

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Clerk of the Circuit Court, as of September 30, 2020, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Information**

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The combining and individual fund financial statement listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Clerk of the Circuit Court. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2021, on our consideration of the Clerk of the Circuit Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 Clerk of the Circuit Court's internal control over financial reporting and on compliance.



**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

**COMBINED FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT**

**COMBINED BALANCE SHEET – ALL FUNDS  
September 30, 2020**

	Governmental Funds		Fiduciary	Totals
	General Fund	Special Revenue Funds	Fund Agency Funds	
<b>ASSETS</b>				
Current assets				
Cash	\$ 517,087	\$ 253,423	\$ 1,024,553	\$ 1,795,063
Accounts receivable	-	-	3,878	3,878
Due from other funds	115,305	12,202	920	128,427
Due from other governmental units	24,723	-	-	24,723
<b>Total assets</b>	<b>\$ 657,115</b>	<b>\$ 265,625</b>	<b>\$ 1,029,351</b>	<b>\$ 1,952,091</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 35,661	\$ 44,368	\$ 532	\$ 80,561
Due to other funds	920	-	127,507	128,427
Due to Board of County Commissioners	271,077	-	-	271,077
Due to other governmental units	184,993	-	429,669	614,662
Accrued wages and payroll liabilities	38,691	-	-	38,691
Deposits	-	-	88,282	88,282
Unearned revenue	125,773	-	-	125,773
Other current liabilities	-	-	383,361	383,361
<b>Total liabilities</b>	<b>657,115</b>	<b>44,368</b>	<b>1,029,351</b>	<b>1,730,834</b>
<b>FUND BALANCES</b>				
Restricted	-	221,257	-	221,257
<b>Total fund balances</b>	<b>-</b>	<b>221,257</b>	<b>-</b>	<b>221,257</b>
<b>Total liabilities and fund balances</b>	<b>\$ 657,115</b>	<b>\$ 265,625</b>	<b>\$ 1,029,351</b>	<b>\$ 1,952,091</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT**

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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals</u>
<b>REVENUES</b>			
Intergovernmental	\$ 149,366	\$ -	\$ 149,366
Charges for services	1,690,183	151,382	1,841,565
Fines and forfeitures	74,381	-	74,381
Total revenues	<u>1,913,930</u>	<u>151,382</u>	<u>2,065,312</u>
<b>EXPENDITURES</b>			
Current expenditures			
General government	697,944	6,653	704,597
Court related	1,442,451	194,370	1,636,821
Capital outlay	-	1,542	1,542
Total expenditures	<u>2,140,395</u>	<u>202,565</u>	<u>2,342,960</u>
Excess of revenues over (under) expenditures	<u>(226,465)</u>	<u>(51,183)</u>	<u>(277,648)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from the Board of County Commissioners	593,070	-	593,070
Transfers to other governmental units	(366,605)	-	(366,605)
Total other financing sources	<u>226,465</u>	<u>-</u>	<u>226,465</u>
Net change in fund balance	-	(51,183)	(51,183)
Fund balance at beginning of year	-	272,440	272,440
Fund balance at end of year	<u>\$ -</u>	<u>\$ 221,257</u>	<u>\$ 221,257</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended September 30, 2020**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 147,358	\$ 149,366	\$ 2,008	\$ -	\$ -	\$ -
Charges for services	1,604,667	1,690,183	85,516	139,473	151,382	11,909
Fines and forfeitures	-	74,381	74,381	-	-	-
<b>Total revenues</b>	<b>1,752,025</b>	<b>1,913,930</b>	<b>161,905</b>	<b>139,473</b>	<b>151,382</b>	<b>11,909</b>
<b>EXPENDITURES</b>						
Current expenditures						
General government	969,916	697,944	271,972	92,501	6,653	85,848
Court related	1,190,973	1,442,451	(251,478)	10,044	194,370	(184,326)
Capital outlay	-	-	-	42,042	1,542	-
<b>Total expenditures</b>	<b>2,160,889</b>	<b>2,140,395</b>	<b>20,494</b>	<b>144,587</b>	<b>202,565</b>	<b>(98,478)</b>
Excess of revenues over (under) expenditures	(408,864)	(226,465)	182,399	(5,114)	(51,183)	(86,569)
<b>OTHER FINANCING SOURCES</b>						
Transfers from Board of County Commissioners	408,864	593,070	184,206	-	-	-
Transfers to other governmental units	-	(366,605)	(366,605)	-	-	-
<b>Total other financing sources</b>	<b>408,864</b>	<b>226,465</b>	<b>(182,399)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	-	-	(5,114)	(51,183)	(86,569)
Fund balance at beginning of year	-	-	-	272,440	272,440	-
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,326</b>	<b>\$ 221,257</b>	<b>\$ (86,569)</b>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the more significant accounting policies of the Columbia County Clerk of the Circuit Court (Clerk).

**A. Reporting Entity** - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39 "Determining Whether Certain Organizations Are Component Units an Amendment of GASB Statement 14," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Clerk of the Circuit Court, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Clerk's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Clerk is reported as a part of the primary government of Columbia County, Florida. The Clerk's financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose financial statements of the Clerk are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Fund Accounting** - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group utilized by the Clerk are as follows:

(i) **Governmental Funds**

**General Fund** - The General Fund of the Clerk of the Circuit Court is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2020, the Clerk maintained the following Special Revenue Funds:

Public Records Modernization Trust Fund  
Teen Court Fund

(ii) **Fiduciary Funds**

**Agency Funds** - Agency Funds are used to account for assets held by the Clerk as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following Agency Funds are maintained by the Clerk.

Trust  
Employee Sunshine Fund  
Domestic Relations  
Jury and Witness  
Public Defender Occupancy Trust

**C. Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Clerk of the Circuit Court currently maintains his accounting records for all funds on the cash basis. However, for financial statement purposes, appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations.

**D. Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriations budget, which includes the appropriations to the General Fund of the Clerk of the Circuit Court. The Clerk also initially prepares and appropriately amends internally the Clerk's General Fund budget.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriations budget of the Clerk of the Circuit Court.

**E. Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Clerk's deposits was \$1,744,083. The bank balance was \$1,747,201. This bank balance was covered by federal depository insurance and pledged collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

The collateral for the Clerk's deposits is categorized to give an indication of the level of risk assumed by the Clerk at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Clerk or his agent in the Clerk's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Clerk's name. All of the collateral covering the Clerk's deposits was Category 1.

**F. Inventories** - It is the policy of the Clerk of the Circuit Court to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

**G. Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the General Fixed Asset Group of Accounts, except for its infrastructure fixed assets which the County has elected not to report. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the County's general fixed assets. Assets purchased by the Clerk of the Circuit Court are reported in the County's General Fixed Assets Account Group.

**H. Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability, \$98,013, is reported in the General Long-Term Debt Accounts of the Board of County Commissioners.

**I. Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Risk Management** - The Clerk is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Clerk directly purchases insurance and participates in the risk management program through the Columbia County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

### **NOTE 3. PENSION PLAN**

**Plan Description** - The Clerk contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

**Funding Policy** - The System is employee non-contributory through June 30, 2011. Effective July 2011, employees are required to contribute 3% of their gross wages. The Clerk is required to

contribute at an actuarially determined rate. The rates at September 30, 2020 were as follows: Regular Employees 10.00%; Senior Management 27.29%; Elected Officials 49.18%, and employees electing the DROP Program 16.98%. The contribution requirements of plan members and the Clerk are established and may be amended by the Florida Legislature. The Clerk's contributions to the System for the years ending September 30, 2020, 2019, and 2018 were \$182,684, \$185,800, and \$174,770, respectively, equal to the required contributions for each year.

**NOTE 4. INTERFUND RECEIVABLES AND PAYABLES**

Balances at September 30, were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 115,305	\$ 920
Public Records Modernization Trust	10,698	-
Teen Court	1,504	-
Trust	920	126,559
Domestic Relations	-	558
Public Defender Occupancy Trust	-	390
	<u>\$ 128,427</u>	<u>\$ 128,427</u>

**NOTE 5. LEASE COMMITMENTS**

The Clerk has various leases for equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the total year totaled \$14,617. Future minimum lease payments for these leases are as follows:

<u>Year Ending September 30,</u>	<u>Minimum Lease Payments</u>
2021	\$ 3,631
2022	3,631
2023	3,631
2024	3,631
2025	2,726
	<u>\$ 17,250</u>

**NOTE 6. FUND BALANCES – GOVERNMENTAL FUNDS**

As of September 30, 2020, fund balances of the governmental funds are classified as follows:

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the governing body. Commitments may be established, modified, or rescinded only through resolutions approved by the governing body.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under current practices, the assignment of amounts for specific purposes is approved by the Clerk.

**Unassigned** - all other spendable amounts.

Fund balances with restrictions are as follows at September 30, 2020:

	Classification					Total
	Nonspendable	Restricted	Committed	Assigned	Unassigned	
Public Records						
Modernization Trust	\$ -	\$ 214,529	\$ -	\$ -	\$ -	\$ 214,529
Teen Court	-	-	6,728	-	-	6,728
	<u>\$ -</u>	<u>\$ 214,529</u>	<u>\$ 6,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,257</u>

#### NOTE 7. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State of Florida and Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Clerk expects such amounts, if any, to be immaterial.

#### NOTE 8. SUBSEQUENT EVENT

Subsequent to year end the Clerk's Office discovered certain inconsistencies regarding funds collected and subsequently deposited for tax deed sales deposits. The Clerk's Office is currently in the process of investigating this issue and will take all appropriate corrective actions as required. The Clerk's Office believes that any eventual unaccounted for funds will not have a negative financial impact on the Clerk's Office or County due to the availability of insurance coverages.

**COMBINING AND INDIVIDUAL  
FUND FINANCIAL STATEMENTS**

**GENERAL FUND**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT  
GENERAL FUND  
BALANCE SHEET**

September 30, 2020

**ASSETS**

Current assets	
Cash	\$ 517,087
Due from other funds	115,305
Due from other governmental units	24,723
Total assets	<u>\$ 657,115</u>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Current liabilities	
Accounts payable	\$ 35,661
Due to other funds	920
Due to Board of County Commissioners	271,077
Due to other governmental units	184,993
Accrued wages and payroll liabilities	38,691
Unearned revenue	125,773
Total liabilities	<u>657,115</u>

**FUND BALANCE**

Unassigned	-
Total liabilities and fund balance	<u>\$ 657,115</u>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**  
**CLERK OF CIRCUIT COURT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenue				
Federal grants				
IV - D grant	\$ 85,000	\$ 85,000	\$ 60,964	\$ (24,036)
State grants				
State court reimbursement	51,948	51,948	48,096	(3,852)
Jury appropriation	10,410	10,410	40,306	29,896
Total intergovernmental revenue	<u>147,358</u>	<u>147,358</u>	<u>149,366</u>	<u>2,008</u>
General government				
Charges for services				
Noncourt charges for services				
Recording	200,000	200,000	206,693	6,693
Documentary stamp commissions	18,000	18,000	13,017	(4,983)
Marriage licenses fees and charges	20,000	20,000	22,042	2,042
Passports	28,000	28,000	34,550	6,550
Copies	17,000	17,000	20,565	3,565
Other charges	30,801	30,801	41,203	10,402
Total general government	<u>313,801</u>	<u>313,801</u>	<u>338,070</u>	<u>24,269</u>
Court related				
Court related charges for services				
Circuit Criminal	120,000	120,000	165,880	45,880
Circuit Civil	220,000	220,000	214,489	(5,511)
County Criminal	205,000	205,000	121,752	(83,248)
County Civil	322,866	322,866	360,573	37,707
Traffic	370,000	370,000	434,621	64,621
Juvenile	3,000	3,000	3,041	41
Probate	50,000	50,000	51,757	1,757
Clerk 10% of fines	-	-	74,381	74,381
Total court related charges for services	<u>1,290,866</u>	<u>1,290,866</u>	<u>1,426,494</u>	<u>135,628</u>
Total charges for services	<u>1,604,667</u>	<u>1,604,667</u>	<u>1,764,564</u>	<u>159,897</u>
Total revenues	<u>1,752,025</u>	<u>1,752,025</u>	<u>1,913,930</u>	<u>161,905</u>

See notes to financial statements.  
(Continued)

**COLUMBIA COUNTY, FLORIDA**  
**CLERK OF CIRCUIT COURT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>Board of County Commissioners</b>				
Personnel services	\$ 424,309	\$ 424,309	\$ 343,770	\$ 80,539
Operating expenses	3,000	3,000	1,345	1,655
<b>Total Board of County Commissioners</b>	<b>427,309</b>	<b>427,309</b>	<b>345,115</b>	<b>82,194</b>
<b>Other general government</b>				
Personnel services	246,730	246,730	244,817	1,913
Operating expenses	1,542	1,542	30,496	(28,954)
<b>Total other general government</b>	<b>248,272</b>	<b>248,272</b>	<b>275,313</b>	<b>(27,041)</b>
<b>Clerk administration</b>				
Personnel services	289,648	289,648	247,117	42,531
Operating expenses	4,687	4,687	99,383	(94,696)
<b>Total Clerk administration</b>	<b>294,335</b>	<b>294,335</b>	<b>346,500</b>	<b>(52,165)</b>
<b>Jury Management</b>				
Personnel services	39,086	39,086	39,708	(622)
Operating expenses	12,862	12,862	12,070	792
<b>Total jury management</b>	<b>51,948</b>	<b>51,948</b>	<b>51,778</b>	<b>170</b>
<b>Circuit Criminal</b>				
Personnel services	224,879	224,879	218,458	6,421
Operating expenses	8,129	8,129	7,884	245
<b>Total circuit criminal</b>	<b>233,008</b>	<b>233,008</b>	<b>226,342</b>	<b>6,666</b>
<b>Circuit Civil</b>				
Personnel services	101,951	101,951	98,530	3,421
Operating expenses	3,612	3,612	2,287	1,325
<b>Total circuit civil</b>	<b>105,563</b>	<b>105,563</b>	<b>100,817</b>	<b>4,746</b>
<b>Circuit Family</b>				
Personnel services	55,339	55,339	65,283	(9,944)
Operating expenses	4,208	4,208	8,721	(4,513)
<b>Total circuit family</b>	<b>59,547</b>	<b>59,547</b>	<b>74,004</b>	<b>(14,457)</b>

See notes to financial statements.  
(Continued)

**COLUMBIA COUNTY, FLORIDA  
CLERK OF CIRCUIT COURT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>Circuit Juvenile</b>				
Personnel services	\$ 77,013	\$ 77,013	\$ 78,578	\$ (1,565)
Operating expenses	2,709	2,709	2,477	232
<b>Total circuit juvenile</b>	<u>79,722</u>	<u>79,722</u>	<u>81,055</u>	<u>(1,333)</u>
<b>Circuit Probate</b>				
Personnel services	65,790	65,790	65,882	(92)
Operating expenses	2,258	2,258	3,216	(958)
<b>Total circuit probate</b>	<u>68,048</u>	<u>68,048</u>	<u>69,098</u>	<u>(1,050)</u>
<b>Information Technology</b>				
Personnel services	81,500	81,500	76,240	5,260
Operating expenses	1,500	1,500	1,276	224
<b>Total information technology</b>	<u>83,000</u>	<u>83,000</u>	<u>77,516</u>	<u>5,484</u>
<b>County Criminal</b>				
Personnel services	206,648	206,648	165,033	41,615
Operating expenses	8,579	8,579	11,639	(3,060)
<b>Total county criminal</b>	<u>215,227</u>	<u>215,227</u>	<u>176,672</u>	<u>38,555</u>
<b>County Civil</b>				
Personnel services	113,638	113,638	103,902	9,736
Operating expenses	4,516	4,516	2,980	1,536
<b>Total county civil</b>	<u>118,154</u>	<u>118,154</u>	<u>106,882</u>	<u>11,272</u>
<b>County Traffic</b>				
Personnel services	170,886	170,886	160,577	10,309
Operating services	5,870	5,870	48,726	(42,856)
<b>Total county traffic</b>	<u>176,756</u>	<u>176,756</u>	<u>209,303</u>	<u>(32,547)</u>
<b>Total expenditures</b>	<u>2,160,889</u>	<u>2,160,889</u>	<u>2,140,395</u>	<u>20,494</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(408,864)</u>	<u>(408,864)</u>	<u>(226,465)</u>	<u>182,399</u>
<b>Other financing sources</b>				
<b>Transfers from Board of County Commissioners</b>	408,864	408,864	593,070	184,206
<b>Transfers to Board of County Commissioners</b>	-	-	(168,710)	(168,710)
<b>Transfers to State</b>	-	-	(197,895)	(197,895)
<b>Total other financing sources</b>	<u>408,864</u>	<u>408,864</u>	<u>226,465</u>	<u>(182,399)</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance beginning of year</b>	-	-	-	-
<b>Fund balance end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

**SPECIAL REVENUE FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET**

September 30, 2020

	Public Records Modernization Trust	Teen Court	Totals
<b>ASSETS</b>			
Current assets			
Cash	\$ 248,199	\$ 5,224	\$ 253,423
Due from other funds	10,698	1,504	12,202
Total assets	<u>\$ 258,897</u>	<u>\$ 6,728</u>	<u>\$ 265,625</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ 44,368	\$ -	\$ 44,368
Total liabilities	<u>44,368</u>	<u>-</u>	<u>44,368</u>
<b>FUND BALANCES</b>			
Restricted	214,529	6,728	221,257
Total fund balances	<u>214,529</u>	<u>6,728</u>	<u>221,257</u>
Total liabilities and fund balances	<u>\$ 258,897</u>	<u>\$ 6,728</u>	<u>\$ 265,625</u>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT  
SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

For the Fiscal Year Ended September 30, 2020

	Public Records Modernization		
	Trust	Teen Court	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Charges for services			
General Government			
Recording of legal instruments	\$ 134,959	\$ 16,423	\$ 151,382
Total revenues	<u>134,959</u>	<u>16,423</u>	<u>151,382</u>
<b>EXPENDITURES</b>			
General Government			
Financial and administrative			
Operating expenses	6,653	-	6,653
Total general government	<u>6,653</u>	<u>-</u>	<u>6,653</u>
Court related			
Judicial			
Operating expenses	185,119	9,251	194,370
Capital outlay	1,542	-	1,542
Total court related	<u>186,661</u>	<u>9,251</u>	<u>195,912</u>
Total expenditures	<u>193,314</u>	<u>9,251</u>	<u>202,565</u>
Excess of revenues over (under) expenditures	<u>(58,355)</u>	<u>7,172</u>	<u>(51,183)</u>
Net change in fund balances	(58,355)	7,172	(51,183)
Fund balances at beginning of year	272,884	(444)	272,440
Fund balances at end of year	<u>\$ 214,529</u>	<u>\$ 6,728</u>	<u>\$ 221,257</u>

See notes to financial statements.

**AGENCY FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF CIRCUIT COURT  
AGENCY FUNDS  
COMBINING BALANCE SHEET  
September 30, 2020**

	<u>Clerk Trust</u>	<u>Employee Sunshine</u>	<u>Domestic Relations</u>	<u>Jury and Witness</u>	<u>Public Defender Occupancy Trust</u>	<u>Totals</u>
<b>ASSETS</b>						
Cash	\$ 998,124	\$ 1,259	\$ 1,046	5,906	18,218	\$ 1,024,553
Accounts receivable	3,878	-	-	-	-	3,878
Due from other funds	920	-	-	-	-	920
<b>Total assets</b>	<b><u>\$ 1,002,922</u></b>	<b><u>\$ 1,259</u></b>	<b><u>\$ 1,046</u></b>	<b><u>\$ 5,906</u></b>	<b><u>\$ 18,218</u></b>	<b><u>\$ 1,029,351</u></b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 532	\$ 532
Due to other funds	126,559	-	390	-	558	127,507
Due to other governmental units	405,979	-	656	5,906	17,128	429,669
Deposits	88,282	-	-	-	-	88,282
Court fees payable	103,526	-	-	-	-	103,526
Cash bonds liability	55,493	-	-	-	-	55,493
Tax deed payable	219,911	-	-	-	-	219,911
Other current liabilities	3,172	1,259	-	-	-	4,431
<b>Total liabilities</b>	<b><u>\$ 1,002,922</u></b>	<b><u>\$ 1,259</u></b>	<b><u>\$ 1,046</u></b>	<b><u>\$ 5,906</u></b>	<b><u>\$ 18,218</u></b>	<b><u>\$ 1,029,351</u></b>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Fiscal Year Ended September 30, 2020

	Balance September 30, 2019	Additions	Deductions	Balance September 30, 2020
<b>TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 1,057,401	\$ 9,698,864	\$ 9,758,141	\$ 998,124
Accounts receivable	3,320	558	-	3,878
Due from other funds	-	920	-	920
<b>Total assets</b>	<b>\$ 1,060,721</b>	<b>\$ 9,700,342</b>	<b>\$ 9,758,141</b>	<b>\$ 1,002,922</b>
<b>Liabilities</b>				
Due to individuals	\$ 315,820	\$ -	\$ 315,820	\$ -
Due to other funds	183,494	1,735,415	1,792,350	126,559
Due to Board of County Commissioners	37,195	436,028	437,427	35,796
Due to other governmental units	290,725	4,997,064	4,917,606	370,183
Deposits	231,025	2,559,089	2,322,902	467,212
Other current liabilities	2,462	710	-	3,172
<b>Total liabilities</b>	<b>\$ 1,060,721</b>	<b>\$ 9,728,306</b>	<b>\$ 9,786,105</b>	<b>\$ 1,002,922</b>
<b>EMPLOYEE SUNSHINE FUND</b>				
<b>Assets</b>				
Cash	\$ 901	\$ 1,158	\$ 800	\$ 1,259
<b>Total assets</b>	<b>\$ 901</b>	<b>\$ 1,158</b>	<b>\$ 800</b>	<b>\$ 1,259</b>
<b>Liabilities</b>				
Other current liabilities	\$ 901	\$ 1,158	\$ 800	\$ 1,259
<b>Total liabilities</b>	<b>\$ 901</b>	<b>\$ 1,158</b>	<b>\$ 800</b>	<b>\$ 1,259</b>
<b>DOMESTIC RELATIONS FUND</b>				
<b>Assets</b>				
Cash	\$ 1,023	\$ 62,708	\$ 62,685	\$ 1,046
<b>Total assets</b>	<b>\$ 1,023</b>	<b>\$ 62,708</b>	<b>\$ 62,685</b>	<b>\$ 1,046</b>
<b>Liabilities</b>				
Due to other funds	\$ 422	\$ 6,503	\$ 6,535	\$ 390
Due to other governmental units	601	56,595	56,540	656
<b>Total liabilities</b>	<b>\$ 1,023</b>	<b>\$ 63,098</b>	<b>\$ 63,075</b>	<b>\$ 1,046</b>
<b>JURY AND WITNESS FUND</b>				
<b>Assets</b>				
Cash	\$ 5,577	\$ 5,721	\$ 5,392	\$ 5,906
<b>Total assets</b>	<b>\$ 5,577</b>	<b>\$ 5,721</b>	<b>\$ 5,392</b>	<b>\$ 5,906</b>
<b>Liabilities</b>				
Due to individuals	\$ 5,577	\$ 5,721	\$ 5,392	\$ 5,906
<b>Total liabilities</b>	<b>\$ 5,577</b>	<b>\$ 5,721</b>	<b>\$ 5,392</b>	<b>\$ 5,906</b>

See notes to financial statements.  
(continued)

**COLUMBIA COUNTY, FLORIDA**

**CLERK OF THE CIRCUIT COURT**

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Fiscal Year Ended September 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b>PUBLIC DEFENDER</b>				
<b>OCCUPANCY TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 20,267	\$ 69,552	\$ 71,601	\$ 18,218
<b>Total assets</b>	<b>\$ 20,267</b>	<b>\$ 69,552</b>	<b>\$ 71,601</b>	<b>\$ 18,218</b>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 558	\$ -	\$ 558
Due to other governmental units	-	17,128	-	17,128
Other current liabilities	20,267	53,108	72,843	532
<b>Total liabilities</b>	<b>\$ 20,267</b>	<b>\$ 70,794</b>	<b>\$ 72,843</b>	<b>\$ 18,218</b>
<b>TOTALS - ALL FUNDS</b>				
<b>Assets</b>				
Cash	\$ 1,085,169	\$ 9,838,003	\$ 9,898,619	\$ 1,024,553
Accounts receivable	3,320	558	-	3,878
Due from other funds	-	920	-	920
<b>Total assets</b>	<b>\$ 1,088,489</b>	<b>\$ 9,838,561</b>	<b>\$ 9,898,619</b>	<b>\$ 1,029,351</b>
<b>Liabilities</b>				
Due to individuals	\$ 321,397	\$ 5,721	\$ 321,212	\$ 5,906
Due to other funds	146,425	1,742,476	1,798,885	127,507
Due to Board of County Commissioners	37,195	436,028	437,427	35,796
Due to other governmental units	328,817	5,070,787	4,974,146	387,967
Deposits	231,025	2,559,089	2,322,902	467,212
Other current liabilities	23,630	54,976	73,643	4,963
<b>Total liabilities</b>	<b>\$ 1,088,489</b>	<b>\$ 9,869,077</b>	<b>\$ 9,928,215</b>	<b>\$ 1,029,351</b>

See notes to financial statements.

**COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S 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***

To the Clerk of the Circuit Court  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Columbia County Clerk of the Circuit Court as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Columbia County Clerk of the Circuit Court's basic financial statements, and have issued our report thereon dated May 11, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Columbia County Clerk of Court's internal control over financial reporting (internal control) to determine 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 Columbia County Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Columbia County Clerk of Court'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 Columbia County Clerk of the Circuit Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests

disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

**MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Clerk of the Circuit Court  
Columbia County, Florida

We have audited the financial statements of the Columbia County Clerk of the Circuit Court (the Clerk), as of and for the year ended September 30, 2020, and have issued our report thereon dated May 11, 2021. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**AUDITOR GENERAL COMPLIANCE MATTERS**

Annual Local Government Financial Report – The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Columbia County, Florida, for the year ended September 30, 2018. The financial statements of the Clerk of the Circuit Court are combined with other County agencies in this report.

Financial Emergency Status – We have determined that the Clerk did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment – As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.b. and 10.556(8)), we applied financial condition assessment procedures. It is management’s responsibility to monitor the entity’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

Financial Management - Section 10.554(1)(i)2., Rules of the Auditor General requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

## **CONCLUSION**

We have reviewed information regarding our audit with the Clerk of the Circuit Court and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Clerk of the Circuit Court's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

Honorable Clerk of the Circuit Court  
Columbia County, Florida

We have examined the Columbia County, Florida's Clerk of the Circuit Court's (Clerk's) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. We have also examined the Clerk's compliance with Section 61.181 *Florida Statutes*, regarding the Clerk's alimony and child support payments and Sections 28.35 and 28.36; *Florida Statutes* as to the following during the fiscal year ended September 30, 2020:

- a. The budget and performance standards developed and certified by the Florida Clerk of Courts Operations Corporation and Section 28.35 and 28.36 *Florida Statutes*.

Management is responsible for the Clerk's respective compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examinations.

Our examinations were 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 Clerk's compliance with those respective requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examinations provide a reasonable basis for our opinion. Our examinations do not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Columbia County Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

This report is intended solely for the information and use of Columbia County, Florida, the Clerk, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021



**PROPERTY APPRAISER**

**COLUMBIA COUNTY, FLORIDA**

**PROPERTY APPRAISER**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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**Powell & Jones**  
Certified Public Accountants

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Property Appraiser  
Columbia County, Florida

### **Report on the Financial Statements**

We have audited the accompanying special purpose financial statements of the Columbia County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Property Appraiser's basic financial statements as listed in the table of contents.

### **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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. 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 auditor's 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 entity'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 entity'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.

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

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

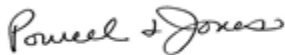
The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), *Rules of the Auditor General – Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Property Appraiser is part of the reporting entity Columbia County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the recording entity's basic financial statements.

### **Opinion**

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Property Appraiser, as of September 30, 2020, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2021, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.



**POWELL & JONES**  
Certified Public Accounts  
May 11, 2021

## **FINANCIAL STATEMENTS**

**GENERAL FUND  
BALANCE SHEET  
September 30, 2020**

**ASSETS**

Cash	\$ 56,288
<b>Total assets</b>	<b>\$ 56,288</b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

**Current liabilities**

Due to Board of County Commissioners	\$ 51,853
Due to other governmental units	4,326
Other current liabilities	109
<b>Total liabilities and fund balance</b>	<b>\$ 56,288</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
PROPERTY APPRAISER  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
<b>Charges for services</b>				
<b>General government</b>				
<b>County officer fees</b>				
Lake Shore Hospital Authority	\$ 97,214	\$ 97,214	\$ 93,191	\$ (4,023)
Suwannee River Water Management District	39,882	39,882	38,232	(1,650)
<b>Total charges for services</b>	<b>137,096</b>	<b>137,096</b>	<b>131,422</b>	<b>(5,674)</b>
<b>Miscellaneous</b>				
Interest earnings	-	-	155	155
Other miscellaneous	2,335	2,335	2,201	(134)
<b>Total miscellaneous</b>	<b>2,335</b>	<b>2,335</b>	<b>2,357</b>	<b>22</b>
<b>Total revenues</b>	<b>139,431</b>	<b>139,431</b>	<b>133,779</b>	<b>(5,652)</b>
<b>EXPENDITURES</b>				
<b>General government</b>				
<b>Financial and administrative</b>				
Personnel services	1,398,274	1,421,072	1,402,552	18,520
Operating expenses	305,825	377,088	349,585	27,503
Capital outlay	28,242	28,334	28,334	-
<b>Total expenditures</b>	<b>1,732,341</b>	<b>1,826,494</b>	<b>1,780,471</b>	<b>46,023</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,592,910)</b>	<b>(1,687,063)</b>	<b>(1,646,692)</b>	<b>40,371</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers from Board of County Commissioners	1,592,910	1,687,063	1,646,692	(40,371)
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
PROPERTY APPRAISER**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the more significant accounting policies of the Columbia County Property Appraiser (Property Appraiser).

**A. Reporting Entity** - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39, "Determining Whether Certain Organizations are Component Units an Amendment of GASB Statement 14," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Property Appraiser, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Property Appraiser's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Property Appraiser is reported as a part of the primary government of Columbia County, Florida. The Property Appraiser's financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose financial statements of the Property Appraiser are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Fund Accounting** - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group utilized by the Property Appraiser are as follows:

(i) **Governmental Fund**

**General Fund** - The General Fund of the Property Appraiser is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**C. Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Property Appraiser currently maintains his accounting records on the cash basis. However, for financial statement purposes appropriate adjustments are made to report the governmental fund type using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations. Encumbrance accounting is not utilized by the Property Appraiser.



**D. Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriations budget, which includes the operating budget of the Property Appraiser. The Property Appraiser's budget is also subject to approval by the Florida Department of Revenue.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Property Appraiser, which was amended during the year.

**E. Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Property Appraiser's deposits was \$56,288. The total bank balance was covered by federal depository insurance.

**F. Inventories** - It is the policy of the Property Appraiser to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

**G. Fixed Assets** - Fixed assets used in the Property Appraiser's operations are accounted for in the Board of County Commissioner's general fixed assets accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. Depreciation on equipment is provided on the straight-line basis over useful lives of three to twelve years.

**H. Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the Board of County Commissioners fund that will pay for them. The remainder of the compensated absences liability, totaling \$91,241, is reported in the General Long-Term Debt Accounts of Columbia County.

**I. Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Risk Management** - The Property Appraiser is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others.

The Property Appraiser directly purchases insurance and participates in the risk management program through the Columbia County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

**NOTE 3. PENSION PLAN**

**Plan Description** - The Property Appraiser contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

**Funding Policy** - The System is employee non-contributory through June 30, 2011. Effective July 1, 2011, employees are required to contribute 3% of their gross wages. The employer rates at September 30, 2020 were as follows: Regular Employees 10.00%; Senior Management 27.29%; Elected Officials 49.18% and Deferred Retirement Option Program (DROP) 16.98%. The contribution requirements of plan members and the Property Appraiser are established and may be amended by the Florida Legislature. The Property Appraiser's contributions to the System for the years ending September 30, 2020, 2019 and 2018 were \$176,275, \$166,535, and \$157,055 respectively equal to the required contributions for each year.

**NOTE 4. OPERATING LEASE**

The Property Appraiser has an operating lease with Sissine's Office Systems for a copier and Mailer from Pitney Bowes. Future minimum lease payments under this agreement is as follows:

Year Ending September 30		
2021	\$	4,586
2022		4,586
2023		2,461
	\$	<u>11,633</u>

Lease expense for the year was \$6,922.

**COMPLIANCE SECTION**

**INDEPENDENT AUDITOR’S 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***

To the Property Appraiser  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Columbia County Property Appraiser, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Columbia County Property Appraiser’s basic financial statements, and have issued our report thereon dated May 11, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Columbia County Property Appraiser’s internal control over financial reporting (internal control) to determine 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 Columbia County Property Appraiser’s internal control. Accordingly, we do not express an opinion on the effectiveness of Columbia County Property Appraiser’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

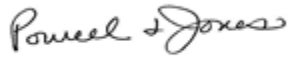
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Columbia County Property Appraiser’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones". The signature is contained within a thin black rectangular border.

**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

**MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Property Appraiser  
Columbia County, Florida

We have audited the financial statements of the Columbia County Property Appraiser, as of and for the year ended September 30, 2020, and have issued our report thereon dated May 11, 2021.

We have issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated May 11, 2021. Disclosures in that report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**FINANCIAL COMPLIANCE MATTERS**

Financial Emergency Status – We have determined that the Property Appraiser did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment – As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.b. and 10.556(8)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

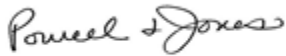
Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

Financial Management – Section 10.554(1)(i)2., *Rules of the Auditor General* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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

## **CONCLUSION**

We have reviewed information regarding our audit with the Property Appraiser and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Property Appraiser's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.

A handwritten signature in cursive script that reads "Powell & Jones". The signature is contained within a rectangular box that is open on the right and bottom sides.

**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

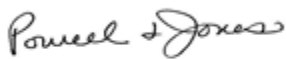
To The Property Appraiser  
Columbia County, Florida

We have examined the Columbia County, Florida Property Appraiser's (the Property Appraiser) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Property Appraiser'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 Property Appraiser's compliance with specified requirements.

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

This report is intended solely for the information and use of the Columbia County, Florida Property Appraiser, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021



**SHERIFF**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff  
Columbia County, Florida

### Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Columbia County Sheriff (the Sheriff), as of and for the year ended September 30, 2020, as listed in the table of contents.

### 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness or 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 opinion.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Sheriff is part of the reporting entity, Columbia County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

## Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Sheriff, as of September 30, 2020, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.


Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Columbia County, Florida Sheriff's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards 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.

## Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 Sheriff's internal control over financial reporting and on compliance



**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021

**COMBINED FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF  
COMBINED BALANCE SHEET  
ALL FUNDS**

September 30, 2020

	<u>Governmental Funds</u>		<u>Fiduciary</u>	<u>Totals</u> (Memorandum Only)
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Funds Agency Funds</u>	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 1,997,333	\$ 749,662	\$ 583,701	\$ 3,330,696
Accounts receivable	4,729	-	-	4,729
Commissions receivable	-	124,469	-	124,469
Other receivables	23,630	-	-	23,630
Due from other funds	2,898	37,116	-	40,014
Due from other governmental units	44,780	8,456	-	53,236
Prepaid expenses	51,834	-	-	51,834
<b>Total assets</b>	<b>\$ 2,125,204</b>	<b>\$ 919,703</b>	<b>\$ 583,701</b>	<b>\$ 3,628,608</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 437,021	\$ 136,291	\$ -	\$ 573,312
Accrued liabilities	790,761	-	-	790,761
Due to individuals	-	-	9,581	9,581
Due to Board of County Commissioners	896,816	-	5,769	902,585
Due to other funds	606	-	39,408	40,014
Other current liabilities	-	-	528,943	528,943
<b>Total current liabilities</b>	<b>2,125,204</b>	<b>136,291</b>	<b>583,701</b>	<b>2,845,196</b>
<b>FUND BALANCES</b>				
Fund balances restricted	-	783,412	-	783,412
<b>Total liabilities and fund balances</b>	<b>\$ 2,125,204</b>	<b>\$ 919,703</b>	<b>\$ 583,701</b>	<b>\$ 3,628,608</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

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

For the Fiscal Year Ended September 30, 2020

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals</u>
<b>REVENUES</b>			
Intergovernmental	\$ 64,032	\$ -	\$ 64,032
Charges for services	183,086	41,205	224,291
Fines and forfeitures	-	185,773	185,773
Miscellaneous	174,126	314,216	488,342
<b>Total revenues</b>	<b>421,244</b>	<b>541,194</b>	<b>962,438</b>
<b>EXPENDITURES</b>			
Current expenditures			
Public safety	15,458,458	259,735	15,718,193
Capital outlay			
Public safety	979,082	266,362	1,245,444
<b>Total expenditures</b>	<b>16,437,540</b>	<b>526,097</b>	<b>16,963,637</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(16,016,296)</b>	<b>15,097</b>	<b>(16,001,199)</b>
<b>Other Financing Sources/Uses</b>			
Transfers from Board of County Commissioners	16,016,296	-	16,016,296
<b>Net change in fund balances</b>	<b>-</b>	<b>15,097</b>	<b>15,097</b>
<b>Fund balances at beginning of year</b>	<b>-</b>	<b>768,315</b>	<b>768,315</b>
<b>Fund balances at end of year</b>	<b>\$ -</b>	<b>\$ 783,412</b>	<b>\$ 783,412</b>

See notes to financial statements.



**COLUMBIA COUNTY, FLORIDA  
SHERIFF  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
ALL GOVERNMENTAL FUNDS  
For the Fiscal Year Ended September 30, 2020**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ 64,032	\$ 64,032	\$ -	\$ -	\$ -
Charges for services	-	183,086	183,086	41,205	41,205	-
Fines and forfeitures	-	-	-	185,773	185,773	-
Miscellaneous	-	174,126	174,126	314,216	314,216	-
<b>Total revenue</b>	<b>-</b>	<b>421,244</b>	<b>421,244</b>	<b>541,194</b>	<b>541,194</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current expenditures						
Public safety	15,981,536	15,458,458	523,078	259,735	259,735	-
Capital outlay						
Public safety	931,576	979,082	(47,506)	266,362	266,362	-
<b>Total expenditures</b>	<b>16,913,112</b>	<b>16,437,540</b>	<b>475,572</b>	<b>526,097</b>	<b>526,097</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(16,913,112)</b>	<b>(16,016,296)</b>	<b>896,816</b>	<b>15,097</b>	<b>15,097</b>	<b>-</b>
<b>Other Financing Sources</b>						
Transfers from Board of County Commissioners	16,913,112	16,016,296	(896,816)	-	-	-
<b>Total other financing sources</b>	<b>16,913,112</b>	<b>16,016,296</b>	<b>(896,816)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,097</b>	<b>15,097</b>	<b>-</b>
<b>Fund balances at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>768,315</b>	<b>768,315</b>	<b>-</b>
<b>Fund balances at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 783,412</b>	<b>\$ 783,412</b>	<b>\$ -</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity** - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39 "Determining Whether Certain Organizations are Component Units an Amendment of GASB Statement 14," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Sheriff, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Sheriff's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Sheriff is reported as a part of the primary government of Columbia County, Florida. The Sheriff's financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose financial statements of the Sheriff are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Fund Accounting** - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group utilized by the Sheriff are as follows:

**(i) Governmental Funds**

**General Fund** - The General Fund of the Sheriff is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2019, the Sheriff maintained the following Special Revenue Funds:

Minimum Standards School  
Multi-jurisdictional Task Force  
Inmate Welfare  
Forfeiture - Non Grant  
Work Program

(ii) **Fiduciary Funds**

**Agency Funds** - Agency Funds are used to account for assets held by the Sheriff as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following Agency Funds are maintained by the Sheriff:

Inmate Trust  
Individual Depositors Trust  
Evidence Trust  
Donations Trust

**C. Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures, and the related assets and liabilities, are recognized in the accounting records and reported in the financial statements. The Sheriff currently maintains his accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations.

**D. Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriations budget.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Sheriff.

**E. Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash."

At September 30, 2020, the book balance of the Sheriff's deposits was \$2,688,896. The bank balances were \$3,473,220. These balances were covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

The collateral for the Sheriff's deposits is categorized to give an indication of the level of risk assumed by the Sheriff at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Sheriff or his agent in the Sheriff's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Sheriff's name.

Bank Deposit Covered by	Category			Bank Balance
	1	2	3	
Eligible collateral	\$ -	\$2,945,939	\$ -	\$2,945,939
FDIC Insurance	527,281	-	-	527,281
Total deposits	<u>\$ 527,281</u>	<u>\$2,945,939</u>	<u>\$ -</u>	<u>\$3,473,220</u>

**F. Inventories** - It is the policy of the Sheriff to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

**G. Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the general fixed assets accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated.

**H. Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for them. The remainder of the compensated absences liability, of \$1,228,782 is reported in the general long-term debt accounts of the Board of County Commissioners.

**I. Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Risk Management** - The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Sheriff directly purchases insurance and participates in the risk management program through the Columbia County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

**NOTE 2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance 10/01/19	Additions	Deletions	Balance 09/30/2020
Equipment	<u>\$ 9,410,251</u>	<u>\$ 1,182,006</u>	<u>\$ (387,516)</u>	<u>\$ 10,204,741</u>

**NOTE 3. PENSION PLAN**

**Plan Description** - The Sheriff contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

**Funding Policy** - The System is employee noncontributory through June 30, 2011. Effective July 1, 2011, employees are required to contribute 3% of their gross wages. The Sheriff is required to contribute at an actuarially determined rate. The rates at September 30, 2020 were as follows: Regular Employees 10.00%; Special Risk Employees 24.45%; Senior Management 27.29%; Elected Officials 49.18%, and employees electing the DROP program 16.98%. The contribution requirements of plan members and the Sheriff are established and may be amended by the Florida Legislature. The Sheriff's contributions to the System for the years ending September 30, 2020, 2019 and 2018 were \$1,799,231, \$1,786,539 and \$1,596,588, respectively, which are equal to the required contributions for each year.

#### **NOTE 4. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State and Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Sheriff and Board of County Commissioners expect such amounts, if any, to be immaterial.

The Sheriff is defendant in various pending or threatened litigation. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Sheriff.

#### **NOTE 5. RISK MANAGEMENT**

The Sheriff is exposed to risk or loss for claims and judgments for public liability, worker's compensation, and other special risks. Public liability and special risks are covered by commercial insurance policies which are accounted for in the Sheriff's general fund. The Sheriff bears no risk of loss under this type of coverage. There has been no significant reduction in insurance coverage from the prior fiscal year. Insurance coverage has been sufficient to cover all claims made in the prior three fiscal years.

The Sheriff is a member of Florida Sheriffs' Self-Insurance Fund, which administers insurance activities relating to property and general liability; Florida Sheriffs' Workers' Compensation Self-Insurance Fund, which administers workers' compensation insurance; and Sheriffs' Automobile Risk Program which administers automobile liability and physical damage insurance. Those funds and program absorb losses up to a specified amount annually and purchase excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operation expenses. Losses, if any, in excess of the fund or program ability to assess its members, would revert back to the member that incurred the loss.

The Sheriff is a member of the Florida Sheriffs Multiple Employers Trust Consortium, which is a self-funded healthcare pool. The funds contributed in the form of premiums and that of the program absorb losses up to a specified amount annually and purchases excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operation expenses. Losses, if any, in excess of the fund or program ability to assess its members, would revert back to the member that incurred the loss.

The Sheriff utilizes a pooled, self-funded health plan to provide comprehensive medical benefits to the employees, retirees and their dependents. It is funded by contributions from the Sheriff's Office and employees. In compliance with *Florida Statute* Section 112.08, an actuarial review of the Plan demonstrates the current rate structure of the Plan plus the current net assets available for

benefits appears adequate to support current outstanding claims as well as those projected claims and expenses for the next Plan year.

**NOTE 6. UNEARNED REVENUE**

The Sheriff reports unearned revenue, if applicable, on the combined balance sheet. Unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

**NOTE 7. OPERATING LEASES**

The Sheriff has several operating lease agreements for property and equipment with noncancellable terms. These leases are considered for accounting purposes, to be operating leases. Lease expenditures for the fiscal year totaled \$51,889. The future minimum payments under these leases at September 30, 2020, are as follows:

<u>Year Ending September 30</u>	<u>Minimum Lease Payment</u>
2021	\$ 21,475
2022	14,437
2023	14,437
2024	14,437
2025	12,160
	<u>\$ 35,912</u>

**NOTE 8. FUND BALANCES – GOVERNMENTAL FUNDS**

As of September 30, 2020, fund balances of the governmental funds are classified as follows:

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the governing body. Commitments may be established, modified, or rescinded only through resolutions approved by the governing body.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under current practices, the assignment of amounts for specific purposes is approved by the Sheriff.

**Unassigned** - all other spendable amounts.

Fund balances with restrictions are as follows at September 30, 2020:

	Classification					Total
	Nonspendable	Restricted	Committed	Assigned	Unassigned	
Special Revenue Funds						
Minimum Standards School	\$ -	\$ 16,485	\$ -	\$ -	\$ -	\$ 16,485
Forfeiture	-	56,915	-	-	-	56,915
Inmate Welfare	-	697,829	-	-	-	697,829
Work Program	-	12,863	-	-	-	12,863
	<u>\$ -</u>	<u>\$ 784,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 784,092</u>

**COMBINING AND INDIVIDUAL  
FUND FINANCIAL STATEMENTS**



**GENERAL FUND**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**GENERAL FUND  
BALANCE SHEET**

**September 30, 2020**

**ASSETS**

**Current assets**

<b>Cash</b>	<b>\$ 1,997,333</b>
<b>Accounts receivable</b>	<b>4,729</b>
<b>Insurance proceeds receivable</b>	<b>21,513</b>
<b>Other receivables</b>	<b>2,117</b>
<b>Due from other funds</b>	<b>2,898</b>
<b>Due from other governmental units</b>	<b>44,780</b>
<b>Prepaid Expenses</b>	<b>51,834</b>
<b>Total assets</b>	<b><u>\$ 2,125,204</u></b>

**LIABILITIES**

**Liabilities**

<b>Accounts payable</b>	<b>\$ 437,021</b>
<b>Accrued liabilities</b>	<b>791,367</b>
<b>Due to Board of County Commissioners</b>	<b>896,816</b>
<b>Total liabilities</b>	<b><u>\$ 2,125,204</u></b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**GENERAL FUND  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenue				
Federal grants				
US Department of Justice	\$ -	\$ -	\$ 64,032	\$ 64,032
Charges for Services				
Public safety				
Police services	-	-	183,086	183,086
Miscellaneous				
Interest	-	-	1,953	1,953
Other	-	-	172,173	172,173
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>421,244</b>	<b>421,244</b>
<b>EXPENDITURES</b>				
Administration				
Personnel services	1,217,271	1,211,671	1,191,920	19,751
Operating expenses	213,099	238,400	237,450	950
Capital outlay	-	-	-	-
<b>Total administration</b>	<b>1,430,370</b>	<b>1,450,071</b>	<b>1,429,370</b>	<b>20,701</b>
Road Patrol				
Personnel services	3,463,150	3,441,540	3,330,190	111,350
Operating expenses	602,100	602,150	601,348	802
Capital outlay	350,000	610,497	607,553	2,944
<b>Total road patrol</b>	<b>4,415,250</b>	<b>4,654,187</b>	<b>4,539,091</b>	<b>115,096</b>
Detective				
Personnel services	1,187,420	1,212,020	1,211,376	644
Operating expenses	124,245	129,270	128,451	819
Capital outlay	-	-	61,800	(61,800)
<b>Total detective</b>	<b>1,311,665</b>	<b>1,341,290</b>	<b>1,401,627</b>	<b>(60,337)</b>
Civil				
Personnel services	376,723	376,333	375,640	693
Operating expenses	46,200	40,600	40,097	503
Capital outlay	-	-	-	-
<b>Total civil</b>	<b>422,923</b>	<b>416,933</b>	<b>415,737</b>	<b>1,196</b>
Records Evidence				
Personnel services	271,009	274,009	273,818	191
Operating expenses	27,500	24,400	23,989	411
Capital outlay	-	-	-	-
<b>Total records evidence</b>	<b>\$ 298,509</b>	<b>\$ 298,409</b>	<b>\$ 297,807</b>	<b>\$ 602</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**GENERAL FUND  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Communications</b>				
Personnel services	\$ 49,473	\$ 49,473	\$ 49,248	\$ 225
Operating expenses	12,100	12,950	12,924	26
<b>Total corrections</b>	<b>61,573</b>	<b>62,423</b>	<b>62,172</b>	<b>251</b>
<b>Corrections</b>				
Personnel services	3,964,576	3,964,575	3,567,476	397,099
Operating expenses	1,141,600	1,141,600	1,045,762	95,838
Capital outlay	10,000	60,566	50,566	10,000
<b>Total corrections</b>	<b>5,116,176</b>	<b>5,166,741</b>	<b>4,663,804</b>	<b>502,937</b>
<b>Sheriff Task Force</b>				
Personnel services	417,390	417,390	481,945	(64,555)
Operating expenses	50,200	60,325	94,004	(33,679)
Capital outlay	-	-	-	-
<b>Total Sheriff Task Force</b>	<b>467,590</b>	<b>477,715</b>	<b>575,949</b>	<b>(98,234)</b>
<b>School Resources</b>				
Personnel services	1,337,557	1,328,007	1,301,937	26,070
Operating expenses	158,875	145,675	144,343	1,332
Capital outlay	-	-	-	-
<b>Total community affairs</b>	<b>1,496,432</b>	<b>1,473,682</b>	<b>1,446,280</b>	<b>27,402</b>
<b>Bullet Proof Vest</b>				
Operating expenses	-	-	12,854	(12,854)
<b>Information Technology</b>				
Operating expenses	251,500	229,300	227,218	2,082
Capital outlay	100,000	260,513	259,163	1,350
<b>Total Information Technology</b>	<b>351,500</b>	<b>489,813</b>	<b>486,381</b>	<b>3,432</b>
<b>Community Services</b>				
Personnel services	148,329	154,029	153,315	714
Operating expenses	16,900	18,850	18,465	385
<b>Total Community services</b>	<b>165,229</b>	<b>172,879</b>	<b>171,780</b>	<b>1,099</b>
<b>Courts Judicial</b>				
Personnel services	676,835	676,835	670,620	6,215
Operating expenses	72,785	72,785	54,017	18,768
Capital outlay	-	-	-	-
<b>Total court judicial</b>	<b>749,620</b>	<b>749,620</b>	<b>724,637</b>	<b>24,983</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**GENERAL FUND  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>WARRANTS</b>				
Personnel services	\$ 148,999	\$ 152,849	\$ 152,526	\$ 323
Operating expenses	5,700	6,500	6,346	154
<b>Total warrants</b>	<b>154,699</b>	<b>159,349</b>	<b>158,872</b>	<b>477</b>
<b>FDOT Grant</b>				
Personnel services	-	-	10,982	(10,982)
<b>Total FDOT grant</b>	<b>-</b>	<b>-</b>	<b>10,982</b>	<b>(10,982)</b>
<b>Crime Analyst Grant</b>				
Personnel services	-	-	40,197	(40,197)
Operating expenses	-	-	-	-
<b>Total crime analyst grant</b>	<b>-</b>	<b>-</b>	<b>40,197</b>	<b>(40,197)</b>
<b>Total expenditures</b>	<b>16,441,536</b>	<b>16,913,112</b>	<b>16,437,540</b>	<b>475,572</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(16,441,536)</b>	<b>(16,913,112)</b>	<b>(16,016,296)</b>	<b>896,816</b>
<b>Other financing sources</b>				
Transfers from the Board of County Commissioners	16,441,536	16,913,112	16,016,296	(896,816)
Transfers from other funds	-	-	-	-
<b>Total other financing sources</b>	<b>16,441,536</b>	<b>16,913,112</b>	<b>16,016,296</b>	<b>(896,816)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**SPECIAL REVENUE FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
September 30, 2020**

	<b>Minimum Standards School</b>	<b>Forfeiture</b>	<b>Inmate Welfare</b>	<b>Forfeiture Nongrant</b>	<b>Work Program</b>	<b>Totals</b>
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash	\$ 16,485	\$ 48,459	\$ 590,377	\$ 81,478	\$ 12,863	\$ 749,662
Commissions receivable	-	-	124,469	-	-	124,469
Due from other funds	-	-	36,959	157	-	37,116
Due from state	-	8,456	-	-	-	8,456
<b>Total current assets</b>	<b>\$ 16,485</b>	<b>\$ 56,915</b>	<b>\$ 751,805</b>	<b>\$ 81,635</b>	<b>\$ 12,863</b>	<b>\$ 919,703</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 680	\$ 53,976	\$ 81,635	\$ -	\$ 136,291
Unearned revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>680</b>	<b>53,976</b>	<b>81,635</b>	<b>-</b>	<b>136,291</b>
<b>FUND BALANCES - Restricted</b>	<b>16,485</b>	<b>56,235</b>	<b>697,829</b>	<b>-</b>	<b>12,863</b>	<b>783,412</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,485</b>	<b>\$ 56,915</b>	<b>\$ 751,805</b>	<b>\$ 81,635</b>	<b>\$ 12,863</b>	<b>\$ 919,703</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
SHERIFF  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the Fiscal Year Ended September 30, 2020**

	<u>Minimum Standards School</u>	<u>Forfeiture</u>	<u>Inmate Welfare</u>	<u>Forfeiture Nongrant</u>	<u>Work Program</u>	<u>Totals</u>
<b>REVENUES</b>						
<b>Charges for services</b>						
<b>Public Safety</b>						
Other public safety charges	\$ -	\$ 27,346	\$ 13,859	\$ -	\$ -	\$ 41,205
<b>Fines and forfeitures</b>						
<b>Court cases</b>						
Confiscated property and restitution	-	11,032	-	167,759	-	178,791
Law enforcement education	6,982	-	-	-	-	6,982
<b>Total fines and forfeitures</b>	<b>6,982</b>	<b>11,032</b>	<b>-</b>	<b>167,759</b>	<b>-</b>	<b>185,773</b>
<b>Miscellaneous</b>						
Interest	13	43	298	217	6	577
<b>Other miscellaneous</b>						
Commissions	-	-	313,162	-	-	313,162
Other	-	-	-	-	477	477
<b>Total miscellaneous</b>	<b>13</b>	<b>43</b>	<b>313,460</b>	<b>217</b>	<b>483</b>	<b>314,216</b>
<b>Total revenues</b>	<b>6,995</b>	<b>38,421</b>	<b>327,319</b>	<b>167,976</b>	<b>483</b>	<b>541,194</b>
<b>EXPENDITURES</b>						
<b>Public Safety</b>						
<b>Law enforcement</b>						
Operating expenses	644	21,966	-	77,439	-	100,049
Capital outlay	-	-	-	249,472	-	249,472
<b>Total law enforcement</b>	<b>644</b>	<b>21,966</b>	<b>-</b>	<b>326,911</b>	<b>-</b>	<b>349,521</b>

(Continued)



**COLUMBIA COUNTY, FLORIDA  
SHERIFF  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the Fiscal Year Ended September 30, 2020**

	<u>Minimum Standards School</u>	<u>Forfeiture</u>	<u>Inmate Welfare</u>	<u>Forfeiture Nongrant</u>	<u>Work Program</u>	<u>Totals</u>
<b>Detention and correction</b>						
Personnel services	\$ -	\$ -	\$ 17,615	\$ -	\$ -	\$ 17,615
Operating expenses	-	-	142,071	-	-	142,071
Capital outlay	-	-	16,890	-	-	16,890
Total detention and correction	-	-	176,576	-	-	176,576
<b>Total expenditures</b>	<b>644</b>	<b>21,966</b>	<b>176,576</b>	<b>326,911</b>	<b>-</b>	<b>526,097</b>
<b>Excess of revenues over (under ) expenditures</b>	<b>6,351</b>	<b>16,455</b>	<b>150,743</b>	<b>(158,935)</b>	<b>483</b>	<b>15,097</b>
<b>Other Financing Uses</b>						
Transfers to other funds	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>6,351</b>	<b>16,455</b>	<b>150,743</b>	<b>(158,935)</b>	<b>483</b>	<b>15,097</b>
Fund balances beginning of year	10,134	39,780	547,086	158,935	12,380	768,315
<b>Fund balances end of year</b>	<b>\$ 16,485</b>	<b>\$ 56,235</b>	<b>\$697,829</b>	<b>\$ -</b>	<b>\$ 12,863</b>	<b>\$783,412</b>

See notes to financial statements.

## **AGENCY FUNDS**

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**AGENCY FUNDS  
COMBINING BALANCE SHEET  
September 30, 2020**

	<u>Inmate Trust</u>	<u>Individual Depositors</u>	<u>Evidence Trust</u>	<u>Donations Trust</u>	<u>Totals</u>
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	\$ 384,212	\$ 5,769	\$ 160,640	\$ 33,080	\$ 583,701
Accounts receivable	-	-	-	-	-
<b>Total current assets</b>	<b>\$ 384,212</b>	<b>\$ 5,769</b>	<b>\$ 160,640</b>	<b>\$ 33,080</b>	<b>\$ 583,701</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Due to Individuals	\$ 9,581	\$ -	\$ -	\$ -	\$ 9,581
Due to Board of County Commissioners		5,769	-	-	5,769
Due to other funds	39,408	-	-	-	39,408
Other current liabilities	335,223	-	160,640	33,080	528,943
<b>Total current liabilities</b>	<b>\$ 384,212</b>	<b>\$ 5,769</b>	<b>\$ 160,640</b>	<b>\$ 33,080</b>	<b>\$ 583,701</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SHERIFF**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

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

	Balance Oct. 1, 2019	Additions	Deletions	Balance Sept. 30, 2020
<b>INMATE TRUST</b>				
<b>ASSETS</b>				
Cash	\$ 372,413	\$ 584,701	\$ 572,902	\$ 384,212
Total assets	<u>\$ 372,413</u>	<u>\$ 584,701</u>	<u>\$ 572,902</u>	<u>\$ 384,212</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 5,938	\$ 120,042	\$ 123,685	\$ 9,581
Due to other funds	34,935	34,935	39,408	39,408
Other current liabilities	331,540	493,574	497,257	335,223
Total liabilities	<u>\$ 372,413</u>	<u>\$ 648,550</u>	<u>\$ 660,350</u>	<u>\$ 384,212</u>
<b>INDIVIDUAL DEPOSITORS</b>				
<b>ASSETS</b>				
Cash	\$ 6,461	\$ 55,901	\$ 56,593	\$ 5,769
Total assets	<u>\$ 6,461</u>	<u>\$ 55,901</u>	<u>\$ 56,593</u>	<u>\$ 5,769</u>
<b>LIABILITIES</b>				
Individual depositors liability	\$ -	\$ -	\$ -	\$ -
Due to Board of County Commissioners	6,461	56,593	55,901	5,769
Total liabilities	<u>\$ 6,461</u>	<u>\$ 56,593</u>	<u>\$ 55,901</u>	<u>\$ 5,769</u>
<b>EVIDENCE TRUST</b>				
<b>ASSETS</b>				
Cash	\$ 109,532	\$ 77,194	\$ 26,086	\$ 160,640
Total assets	<u>\$ 109,532</u>	<u>\$ 77,194</u>	<u>\$ 26,086</u>	<u>\$ 160,640</u>
<b>LIABILITIES</b>				
Other current liabilities	\$ 109,532	\$ 26,086	\$ 77,194	\$ 160,640
Total liabilities	<u>\$ 109,532</u>	<u>\$ 26,086</u>	<u>\$ 77,194</u>	<u>\$ 160,640</u>
<b>DONATIONS TRUST</b>				
<b>ASSETS</b>				
Cash	\$ 9,485	\$ 24,988	\$ 1,393	\$ 33,080
Total assets	<u>\$ 9,485</u>	<u>\$ 24,988</u>	<u>\$ 1,393</u>	<u>\$ 33,080</u>
<b>LIABILITIES</b>				
Other current liabilities	\$ 9,485	\$ 1,393	\$ 24,988	\$ 33,080
Total liabilities	<u>\$ 9,485</u>	<u>\$ 1,393</u>	<u>\$ 24,988</u>	<u>\$ 33,080</u>
<b>TOTALS-ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 497,891	\$ 742,784	\$ 656,974	\$ 583,701
Total assets	<u>\$ 497,891</u>	<u>\$ 742,784</u>	<u>\$ 656,974</u>	<u>\$ 583,701</u>
<b>LIABILITIES</b>				
Individual depositors liability	\$ -	\$ -	\$ -	\$ -
Due to individuals	5,938	120,042	123,685	9,581
Due to other funds	34,935	34,935	39,408	39,408
Due to Board of County Commissioners	6,461	56,593	55,901	5,769
Other current liabilities	450,557	521,053	599,439	528,943
Total liabilities	<u>\$ 497,891</u>	<u>\$ 732,623</u>	<u>\$ 818,433</u>	<u>\$ 583,701</u>

See notes to financial statements.

**COMPLIANCE SECTION**

**COLUMBIA COUNTY, FLORIDA  
SHERIFF  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended September 30, 2020**

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	(ACCRUED) / UNEARNED IN PRIOR YEAR	REVENUES RECOGNIZED	EXPENDITURES	ACCRUED / (UNEARNED) 9/30/2020
<b>FEDERAL AWARDS</b>								
<i>U.S. Department of Justice</i>								
<i>Bureau of Justice Assistance/Office of Criminal Justice Grants</i>								
Bulletproof Vest Grant	16.607	FY2019	\$ 5,235	\$ 541	\$ -	\$ 4,694	\$ 8,750	\$ -
Bulletproof Vest Grant	16.607	FY2020	5,780	-	-	-	-	-
Total U.S. Department of Justice			<u>11,015</u>	<u>541</u>	<u>-</u>	<u>4,694</u>	<u>8,750</u>	<u>-</u>
	20.616	MSHVE-20-06-21/G1K38	50,000	-	-	10,982	10,982	-
<i>U.S. Department of Homeland Security</i>								
<i>passed through State of Florida Division of Emergency Management</i>								
Homeland Security Grant Program - Crime Analyst Grant	97.067	19-DS-01-03-22-23-194	58,000	33,341	-	6,578	6,578	-
Homeland Security Grant Program - Crime Analyst Grant	97.067	R0047	58,000	-	-	33,619	33,619	-
Total U.S. Department of Homeland Security			<u>116,000</u>	<u>33,341</u>	<u>-</u>	<u>40,197</u>	<u>40,197</u>	<u>-</u>
Total Federal Awards			<u>\$ 177,015</u>	<u>\$ 33,882</u>	<u>\$ -</u>	<u>\$ 55,873</u>	<u>\$ 59,929</u>	<u>\$ -</u>

See notes to the Schedule of Expenditures of Federal Awards.

**COLUMBIA COUNTY, FLORIDA  
SHERIFF**

Notes to Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended September 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and presentation of the special purpose financial statements of the Columbia County, Florida Sheriff have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Organizations and Office of Management and Budget *Uniform Guidance*.

**1. Reporting Entity**

The Sheriff, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Sheriff's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Sheriff is reported as a part of the primary government of Columbia County, Florida. The Sheriff's financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose financial statements of the Sheriff are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus.

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards. Under the modified accrual basis, revenues are recognized when they become 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 Columbia County Sheriff considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**INDEPENDENT AUDITOR'S 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***

To the Sheriff  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Columbia County Sheriff as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Columbia County Sheriff's special purpose financial statements, and have issued our report thereon dated June 4, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Columbia County Sheriff's internal control over financial reporting (internal control) to determine 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 Columbia County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Columbia County Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Columbia County Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021

**MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Sheriff  
Columbia County, Florida

We have audited the special purpose fund financial statements of the Columbia County Sheriff, as of and for the year ended September 30, 2020, and have issued our report thereon dated June 4, 2021.

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, and Chapter 10.550, *Rules of the Florida Auditor General*.

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in this report which is dated June 4, 2021, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida. The Letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

Section 10.554(l)(i)l., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior findings or recommendations.

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**AUDITOR GENERAL COMPLIANCE MATTERS**

Financial Emergency Status – We determined that the Sheriff had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment – As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.b. and 10.556(8)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

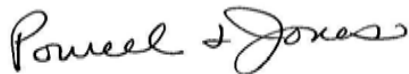
Financial Management – Section 10.554(1)(i)2., Rules of the Auditor General requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

## **CONCLUSION**

We have reviewed information regarding our audit with the Sheriff and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Sheriff's Office. We appreciate the overall high quality of the financial records and personnel in the Sheriff's Office. We also appreciate the helpful assistance, professionalism and courtesy afforded us by these employees.



**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

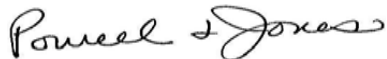
To The Sheriff  
Columbia County, Florida

We have examined the Columbia County, Florida Sheriff's (the Sheriff) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Sheriff'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 Sheriff's compliance with specified requirements.

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

This report is intended solely for the information and use of the Columbia County, Florida Sheriff, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021

**SUPERVISOR OF ELECTIONS**

**COLUMBIA COUNTY, FLORIDA  
SUPERVISOR OF ELECTIONS**

**ANNUAL FINANCIAL REPORT**

For the Fiscal Year Ended September 30, 2020

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**Powell & Jones**  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

Honorable Supervisor of Elections  
Columbia County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the major fund of the Columbia County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' basic financial statements as listed in the table of contents.

### 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 auditor's 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 entity'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 entity'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 opinion.

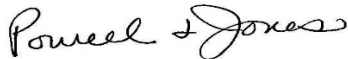
The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), *Rules of the Auditor General – Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Supervisor of Elections is part of the reporting entity Columbia County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the recording entity's basic financial statements.

### **Opinion**

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Supervisor of Elections, as of September 30, 2020, and the changes in financial position and budgetary comparison for the year there ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2021, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Election's internal control over financial reporting and compliance.



**POWELL & JONES**  
Certified Public Accounts  
May 11, 2021



## **FINANCIAL STATEMENTS**

**COLUMBIA COUNTY, FLORIDA**

**SUPERVISOR OF ELECTIONS  
GENERAL FUND  
BALANCE SHEET  
September 30, 2020**

**ASSETS**

**Current Assets**

<b>Cash</b>	<b>\$</b>	<b>46,677</b>
<b>Total assets</b>	<b>\$</b>	<b>46,677</b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

**Current Liabilities**

<b>Accounts payable and accrued liabilities</b>	<b>\$</b>	<b>17,887</b>
<b>Due to the Board of County Commissioners</b>		<b>4,007</b>
<b>Unearned revenue</b>		<b>24,783</b>
<b>Total liabilities</b>		<b>46,677</b>

**FUND BALANCE**

<b>Total liabilities and fund balance</b>	<b>\$</b>	<b>46,677</b>
---	-----------	---------------

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
SUPERVISOR OF ELECTIONS  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
<b>Intergovernmental</b>			
<b>Federal grants</b>			
Albert grant	\$ -	\$ 7,440	\$ 7,440
Help America Vote Act grant	-	12,522	12,522
Security grant	-	10,537	10,537
Voting system equipment grant	-	24,781	24,781
<b>Total intergovernmental</b>	<b>-</b>	<b>55,280</b>	<b>47,840</b>
<b>Miscellaneous</b>			
Other	-	16,249	16,249
<b>Total miscellaneous</b>	<b>-</b>	<b>16,249</b>	<b>16,249</b>
<b>Total revenues</b>	<b>-</b>	<b>71,529</b>	<b>64,089</b>
<b>EXPENDITURES</b>			
<b>General government</b>			
<b>Other general government</b>			
<b>Supervisor of Elections</b>			
Personnel services	480,577	654,320	(173,743)
Operating expenses	56,565	17,444	39,121
<b>Total Supervisor of Elections</b>	<b>537,142</b>	<b>671,764</b>	<b>(134,622)</b>
<b>Elections</b>			
Personnel services	168,473	-	168,473
Operating expenses	282,257	317,387	(35,130)
Capital outlay	-	9,279	(9,279)
<b>Total elections</b>	<b>450,730</b>	<b>326,666</b>	<b>124,064</b>
<b>Total general government</b>	<b>987,872</b>	<b>998,430</b>	<b>(10,558)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(987,872)</b>	<b>(926,901)</b>	<b>53,531</b>
<b>OTHER FINANCING SOURCES</b>			
<b>Transfers In from Board of County Commissioners</b>			
	987,872	926,901	24,638
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>78,169</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**SUPERVISOR OF ELECTIONS**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the more significant accounting policies of the Columbia County Supervisor of Elections (Supervisor of Elections).

**A. Reporting Entity** - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39 "Determining Whether Certain Organizations Are Component Units an Amendment of GASB Statement 14," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Supervisor of Elections, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Supervisor of Elections' Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Supervisor of Elections is reported as a part of the primary government of Columbia County, Florida. The Supervisor of Elections' financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose financial statements of the Supervisor of Elections are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Fund Accounting** - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Supervisor of Elections are as follows:

(i) **Governmental Fund**

**General Fund** - The General Fund of the Supervisor of Elections is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

**C. Basis of Accounting** - "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Supervisor of Elections currently maintains accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations.

The Supervisor of Elections reports unearned revenue, if applicable, on its combined balance sheet. Unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

**D. Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriations budget, which includes the operating budget of the Supervisor of Elections.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Supervisor of Elections.

**E. Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Supervisor of Elections' deposits was \$46,677. The total balance was covered by federal depository insurance.

**F. Inventories** - It is the policy of the Supervisor of Elections to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

**G. Capital Assets** - Capital assets used in governmental fund type operations are accounted for in the Board of County Commissioners' general fixed assets accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. Equipment of the Board is depreciated using the straight-line method over useful lives of three to twelve years.

**H. Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability, totaling \$23,780, is reported in the General Long-Term Debt of Columbia County, Florida.

**I. Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Risk Management** - The Supervisor of Elections is exposed to various risks of loss related to torts; theft of, damage to and destruction to property of others. The Supervisor of Elections directly purchases insurance and participates in the risk management program through the Columbia County Board of County Commissioners which uses commercial insurance and a public entity risk

pool to cover certain risks from loss.

**NOTE 2. PENSION PLAN**

**Plan Description** - The Supervisor of Elections contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

**Funding Policy** - The System is employee non-contributory through June 30, 2011. Effective July 1, 2011, employees must contribute 3% of their gross wages. The Supervisor of Elections is required to contribute at an actuarially determined rate. The rates at September 30, 2020, were as follows: Regular Employees 10.00%; Senior Management 27.29%; Elected Officials 49.18%, and employees electing the DROP Program 16.98%. The contribution requirements of plan members and the Supervisor of Elections are established and may be amended by the Florida Legislature. The Supervisor of Elections' contributions to the System for the years ending September 30, 2020, 2019 and 2018 were \$86,497, \$80,046, and \$73,001, respectively, equal to the required contributions for each year.

**NOTE 3. OPERATING LEASE PAYABLE**

The Supervisor of Elections has operating leases for office and voting equipment. Future minimum lease payments are as follows:

Year Ending September 30,	
2021	\$ 25,693
2022	25,693
2023	25,693
2024	25,693
	<u>\$ 102,772</u>

Lease expense for the year was \$25,693.

**COMPLIANCE SECTION**

**INDEPENDENT AUDITOR’S 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***

To the Supervisor of Elections  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Columbia County Supervisor of Elections, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Columbia County Supervisor of Elections’ basic financial statements, and have issued our report thereon dated May 11, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Columbia County Supervisor of Elections’ internal control over financial reporting (internal control) to determine 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 Columbia County Supervisor of Election’s internal control. Accordingly, we do not express an opinion on the effectiveness of Columbia County Supervisor of Elections’ internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 Columbia County Supervisor of Elections’ financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed



no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

**MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Supervisor of Elections  
Columbia County, Florida

We have audited the financial statements of the Columbia County Supervisor of Elections, as of and for the year ended September 30, 2020, and have issued our report thereon dated May 11, 2021.

We have issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated May 11, 2021. Disclosures in that report should be considered in conjunction with this management letter.

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. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

**FINANCIAL COMPLIANCE MATTERS**

Financial Emergency Status – We have determined that the Supervisor of Elections did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment – As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.b. and 10.556(8)), we applied financial condition assessment procedures. It is management’s responsibility to monitor the entity’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

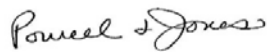
Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

Financial Management - Section 10.554(1)(i)2., Rules of the Auditor General requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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

## **CONCLUSION**

We have reviewed information regarding our audit with the Supervisor of Elections and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Supervisor of Elections' Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.



**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

## INDEPENDENT ACCOUNTANT'S REPORT

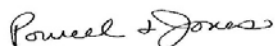
To the Honorable Supervisor of Elections  
Columbia County, Florida

We have examined the Columbia County, Florida Supervisor of Elections' (the Supervisor) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Supervisor's compliance with those requirements. Our responsibility is to express an opinion on the Supervisor'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 Supervisor'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 Supervisor's compliance with specified requirements.

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

This report is intended solely for the information and use of the Columbia County, Florida Supervisor of Elections, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
May 11, 2021

**TAX COLLECTOR**

**COLUMBIA COUNTY, FLORIDA**

**TAX COLLECTOR**

**SPECIAL PURPOSE FINANCIAL STATEMENTS**

For the Fiscal Year Ended September 30, 2020

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**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

1359 S.W. Main Blvd.  
Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504  
admin@powellandjonescpa.com

## INDEPENDENT AUDITOR'S REPORT

Honorable Tax Collector  
Columbia County, Florida

### Report on the Financial Statements

We have audited the accompanying special purpose financial statements of the Columbia County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2020, as listed in the table of contents.

### 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. 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 auditor's 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 entity'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 entity'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.

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

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

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5) of Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Tax Collector is part of the reporting entity, Columbia County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

### **Opinion**

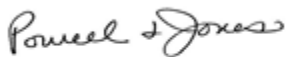
In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia County Tax Collector, as of September 30, 2020, and the respective changes in financial position and budgetary comparisons and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2021 on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.

### **Other Information**

Our audit was made for the purpose of forming an opinion on the special purpose financial statements taken as a whole. The combining fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Tax Collector. Such information has been submitted to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.



**POWELL & JONES**  
Certified Public Accounts  
June 4, 2021



**COMBINED FINANCIAL STATEMENTS**  
**COLUMBIA COUNTY, FLORIDA**  
**TAX COLLECTOR**  
**COMBINED BALANCE SHEET - ALL FUND TYPES**  
**September 30, 2020**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	
	<u>General Fund</u>	<u>Agency Funds</u>	<u>Totals</u>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	\$ 307,871	\$ 2,256,059	\$ 2,563,930
Accounts receivable	18,410	2,660	21,070
Due from other funds	46,782	-	46,782
<b>Total assets</b>	<b>\$ 373,063</b>	<b>\$ 2,258,719</b>	<b>\$ 2,631,782</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 353	\$ -	\$ 353
Due to other funds	-	46,782	46,782
Due to Board of County Commissioners	311,719	-	311,719
Due to other governmental units	19,378	1,805,355	1,824,733
Accrued payroll deductions and matching	41,613	-	41,613
Escrow funds payable	-	83,585	83,585
Tax deeds payable	-	254,624	254,624
Other current liabilities	-	68,373	68,373
<b>Total liabilities</b>	<b>\$ 373,063</b>	<b>\$ 2,258,719</b>	<b>\$ 2,631,782</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
TAX COLLECTOR  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
<b>Charges for services</b>				
<b>County Officer commissions and fees</b>				
Professional and occupational licenses	\$ 17,823	\$ 17,823	\$ 17,823	\$ -
Motor vehicle fees	355,693	355,693	355,693	-
Drivers license fees	146,507	146,507	146,507	-
Concealed weapons fee	38,210	38,210	38,210	-
Other licenses and permits	6,205	6,205	6,205	-
State commissions	1,560	1,560	1,560	-
County commissions	845,770	845,770	845,770	-
<b>Tax commissions</b>				
<b>Suwannee Water Management District</b>				
District	39,653	39,653	39,653	-
Lake Shore Hospital Authority	65,244	65,244	65,244	-
Delinquent tax commissions	199,884	199,884	199,884	-
Special assessment commissions	183,036	183,036	183,036	-
Special assessment administrative fees	115,292	115,292	115,292	-
<b>Total charges for services</b>	<b>2,014,877</b>	<b>2,014,877</b>	<b>2,014,877</b>	<b>-</b>
<b>Miscellaneous</b>				
Interest earnings	-	-	2,416	2,416
Other miscellaneous	996	996	996	-
<b>Total miscellaneous</b>	<b>996</b>	<b>996</b>	<b>3,412</b>	<b>2,416</b>
<b>Total revenues</b>	<b>2,015,873</b>	<b>2,015,873</b>	<b>2,018,289</b>	<b>2,416</b>
<b>EXPENDITURES</b>				
<b>General government</b>				
Personnel services	1,576,509	1,576,509	1,476,050	100,459
Operating expenses	277,246	277,246	230,520	46,726
<b>Total expenditures</b>	<b>1,853,755</b>	<b>1,853,755</b>	<b>1,706,570</b>	<b>147,185</b>
<b>(Continued)</b>				
<b>Excess of revenues over (under) expenditures</b>	<b>162,118</b>	<b>162,118</b>	<b>311,719</b>	<b>149,601</b>
<b>Other financing sources</b>				
Transfers to Board of County Commissioners	(162,118)	(162,118)	(311,719)	(149,601)
Fund balance at beginning of year	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA**

**TAX COLLECTOR**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the more significant accounting policies of the Columbia County Tax Collector (Tax Collector).

**A. Reporting Entity** - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39 "Determining Whether Certain Organizations Are Component Units an Amendment of GASB Statement 14," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Tax Collector, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Tax Collector's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Tax Collector is reported as a part of the primary government of Columbia County, Florida. The Tax Collector's financial statements do not purport to reflect the financial position or the results of operations of Columbia County, Florida, taken as a whole.

These special purpose fund financial statements of the Tax Collector are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

**B. Fund Accounting** - Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group utilized by the Tax Collector are as follows:

(i) **Governmental Fund**

**General Fund** - The General Fund of the Tax Collector is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

(ii) **Fiduciary Fund**

**Agency Funds** - Agency Funds are used to account for assets held by the Tax Collector as an agent for individuals, private organizations, other governments,

and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following Agency Funds are maintained by the Tax Collector.

Ad Valorem Tax Fund  
Tag Agency Fund

**C. Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Tax Collector currently maintains his accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations. Encumbrance accounting is not utilized by the Tax Collector.

**D. Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriated budget, which includes its funding of the operations of the Tax Collector. The operating budget of the Tax Collector is approved by the Florida Department of Revenue.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Tax Collector, as amended during the year.

**E. Cash** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash". At September 30, 2020, the book balance of the Tax Collector's cash was \$2,563,930. Of this balance, \$250,000 was covered by federal depository insurance, and \$2,309,630 was covered by pledged collateral and \$4,300 was held in cash. Chapter 280, *Florida Statutes*, defines the eligible collateral for qualified public depositories.

The collateral for the Tax Collector's deposits is categorized to give an indication of the level of risk assumed by the Tax Collector at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Tax Collector or his agent in the Tax Collector's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Tax Collector's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Tax Collector's name. At year end, all of the Tax Collector's deposits were in Category 1.

**F. Inventories** - It is the policy of the Tax Collector to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

**G. Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. Depreciation has been provided on the County's equipment on the straight-line basis over three to twelve years. Assets purchased by the Tax Collector are reported in the Board of County Commissioners' General Fixed Assets Accounts.

**H. Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$173,336 is reported in the General Long-Term Debt Accounts of Columbia County, Florida.

**I. Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Risk Management** - The Tax Collector is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Tax Collector directly purchases insurance and participates in the risk management program through the Columbia County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

## **NOTE 2. PENSION PLAN**

**Plan Description** - The Tax Collector contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

**Funding Policy** - The System is employee noncontributory through June 30, 2011. Effective July 1, 2011, employees are required to contribute 3% of their gross wages. The Tax Collector is required to contribute at an actuarially determined rate. The rates at September 30, 2020 were as follows: Regular Employees 10.00%; Senior Management 27.29%; Elected Officials 49.18% and Deferred Retirement Option Program (DROP) 16.98%. The contribution requirements of plan members and the Property Appraiser are established and may be amended by the Florida Legislature. The Tax Collector's contributions to the System for the years ending September 30, 2020, 2019 and 2018

were \$145,792, \$145,707, and \$145,013, equal to the required contributions for each year.

**NOTE 3. INTERFUND RECEIVABLES AND PAYABLES**

Balances at September 30, 2020, were:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 46,782	\$ -
Ad Valorem Tax Fund	-	46,782
	<u>\$ 46,782</u>	<u>\$ 46,782</u>

**NOTE 4. OPERATING LEASES**

The Tax Collector has an operating lease with Lanier Worldwide, Inc. for two copiers. The agreement is being paid in sixty monthly installments of \$192. The Tax Collector also has a lease with Mail Finance, Inc. for a mailer with quarterly payments of \$552. Future minimum lease payments are as follows:

<u>September 30,</u>	
2021	\$ 4,513
2022	4,513
2023	4,513
2024	1,312
	<u>\$ 14,851</u>

Lease expense for the year was \$4,321.

**COMBINING FUND STATEMENTS**

**AGENCY FUNDS**



**COLUMBIA COUNTY, FLORIDA**

**TAX COLLECTOR**

**AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**September 30, 2020**

	<u>Ad Valorem Tax Fund</u>	<u>Tag Agency Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash	\$ 2,090,449	\$ 165,610	\$ 2,256,059
Accounts receivable	-	2,660	2,660
<b>Total assets</b>	<b><u>\$ 2,090,449</u></b>	<b><u>\$ 168,270</u></b>	<b><u>\$ 2,258,719</u></b>
<b>LIABILITIES</b>			
Due to other funds	\$ 46,782	\$ -	\$ 46,782
Due to other governmental units	1,649,497	155,858	1,805,355
Interest payable	17,794	-	17,794
Escrow funds payable	83,585	-	83,585
Tax deeds payable	254,624	-	254,624
Other current liabilities	38,167	12,412	50,579
<b>Total liabilities</b>	<b><u>\$ 2,090,449</u></b>	<b><u>\$ 168,270</u></b>	<b><u>\$ 2,258,719</u></b>

See notes to financial statements.

**COLUMBIA COUNTY, FLORIDA  
TAX COLLECTOR  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
For the Fiscal Year Ended September 30, 2020**

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b>TAG AGENCY FUND</b>				
<b>Assets</b>				
Cash	\$ 175,929	\$ 7,043,014	\$ 7,053,333	\$ 165,610
Due from others	5,608	145,245	148,193	2,660
<b>Total assets</b>	<b>\$ 181,537</b>	<b>\$ 7,188,259</b>	<b>\$ 7,201,526</b>	<b>\$ 168,270</b>
<b>Liabilities</b>				
Accounts payable	\$ 5,514	\$ 9,269	\$ 14,783	\$ -
Due to the Board of County Commissioners	19,673	-	19,673	-
Due to other governmental units	145,421	6,992,714	6,982,277	155,858
Other current liabilities	10,929	177,579	176,096	12,412
<b>Total liabilities</b>	<b>\$ 181,537</b>	<b>\$ 7,179,562</b>	<b>\$ 7,192,829</b>	<b>\$ 168,270</b>
<b>AD VALOREM TAX FUND</b>				
<b>Assets</b>				
Cash	\$ 2,059,492	\$ 67,778,959	\$ 67,748,002	\$ 2,090,449
<b>Total assets</b>	<b>\$ 2,059,492</b>	<b>\$ 67,778,959</b>	<b>\$ 67,748,002</b>	<b>\$ 2,090,449</b>
<b>Liabilities</b>				
Accounts payable	\$ 100	\$ 1,237,373	\$ 1,237,473	\$ -
Due to other funds	48,501	46,782	48,501	46,782
Due to other governmental units	1,736,534	63,928,175	64,015,212	1,649,497
Interest payable	6,553	20,419	9,178	17,794
Tax deeds payable	118,481	4,050,530	3,914,387	254,624
Escrow funds payable	-	199,436	115,851	83,585
Other current liabilities	149,323	4,090,185	4,201,341	38,167
<b>Total liabilities</b>	<b>\$ 2,059,492</b>	<b>\$ 73,572,900</b>	<b>\$ 73,541,943</b>	<b>\$ 2,090,449</b>

(Continued)

**COLUMBIA COUNTY, FLORIDA  
TAX COLLECTOR  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
For the Fiscal Year Ended September 30, 2020**

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 2,235,421	\$ 74,821,973	\$ 74,801,335	\$ 2,256,059
Due from others	5,608	145,245	148,193	2,660
<b>Total assets</b>	<b>\$ 2,241,029</b>	<b>\$ 74,967,218</b>	<b>\$ 74,949,528</b>	<b>\$ 2,258,719</b>
<b>Liabilities</b>				
Accounts payable	\$ 5,614	\$ 1,246,642	\$ 1,252,256	\$ -
Due to other funds	48,501	46,782	48,501	46,782
Due to Board of County Commissioners	19,673	-	19,673	-
Due to other governmental units	1,881,955	70,920,889	70,997,489	1,805,355
Interest payable	6,553	20,419	9,178	17,794
Tax deeds payable	118,481	4,050,530	3,914,387	254,624
Escrow funds payable	-	199,436	115,851	83,585
Other current liabilities	160,252	4,267,764	4,377,437	50,579
<b>Total liabilities</b>	<b>\$ 2,241,029</b>	<b>\$ 80,752,462</b>	<b>\$ 80,734,772</b>	<b>\$ 2,258,719</b>

See notes to financial statements.

**COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S 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***

To the Tax Collector  
Columbia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Columbia County Tax Collector, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Columbia County Tax Collector's basic financial statements, and have issued our report thereon dated June 4, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Columbia County Tax Collector's internal control over financial reporting (internal control) to determine 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 Columbia County Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of Columbia County Tax Collector's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 Columbia County Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



A handwritten signature in cursive script that reads "Powell & Jones". The signature is contained within a rectangular box that has a vertical line on the right side and a horizontal line at the bottom.

**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021

**MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Tax Collector  
Columbia County, Florida

We have audited the financial statements of the Columbia County Tax Collector, as of and for the year ended September 30, 2020, and have issued our report thereon dated June 4, 2021.

We have issued our 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* dated June 4, 2021. Disclosures in that report, should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter.

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings during the current year.

**FINANCIAL COMPLIANCE MATTERS**

Financial Emergency Status – We have determined that the Tax Collector did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment – As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.b. and 10.556(8)), we applied financial condition assessment procedures. It is management’s responsibility to monitor the entity’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

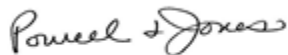
Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

Financial Management – Section 10.554(1)(i)2., *Rules of the Auditor General* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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

## **CONCLUSION**

We have reviewed information regarding our audit with the Tax Collector and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with our audit of the Tax Collector. We appreciate the helpful assistance of the Tax Collector Staff in completing our audit and also the generally high quality of the Tax Collector's financial records and internal controls. We also appreciate the helpful assistance and courtesy afforded us by these employees.

A handwritten signature in cursive script that reads "Powell & Jones". The signature is enclosed in a thin black rectangular border.

**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021



## INDEPENDENT ACCOUNTANT'S REPORT

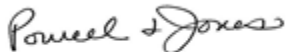
To The Tax Collector  
Columbia County, Florida

We have examined the Columbia County, Florida's Tax Collector's (the Tax Collector) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Tax Collector'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 Tax Collector's compliance with specified requirements.

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

This report is intended solely for the information and use of Columbia County, Florida , the Tax Collector and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES**  
Certified Public Accountants  
June 4, 2021