UNION County

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2022

Kellie Hendricks Rhoades, CPA

CLERK OF THE CIRCUIT COURT

& COUNTY COMPTROLLER

ANNUAL COMPREHENSIVE FINANICAL REPORT

Year Ended September 30th, 2022

www.UnionClerk.com

UNION COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2022



PREPARED BY:

KELLIE HENDRICKS RHOADES, CPA

CLERK OF COURTS & COMPTROLLER

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UNION COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2022

Elected Officials

Board of County Commissioners

District 1, Chair – Ryan Perez
District 2, Vice Chair – Channing Dobbs
District 3 – Jimmy Tallman
District 4 – Mac Johns
District 5 – Willie Croft

Constitutional Officers

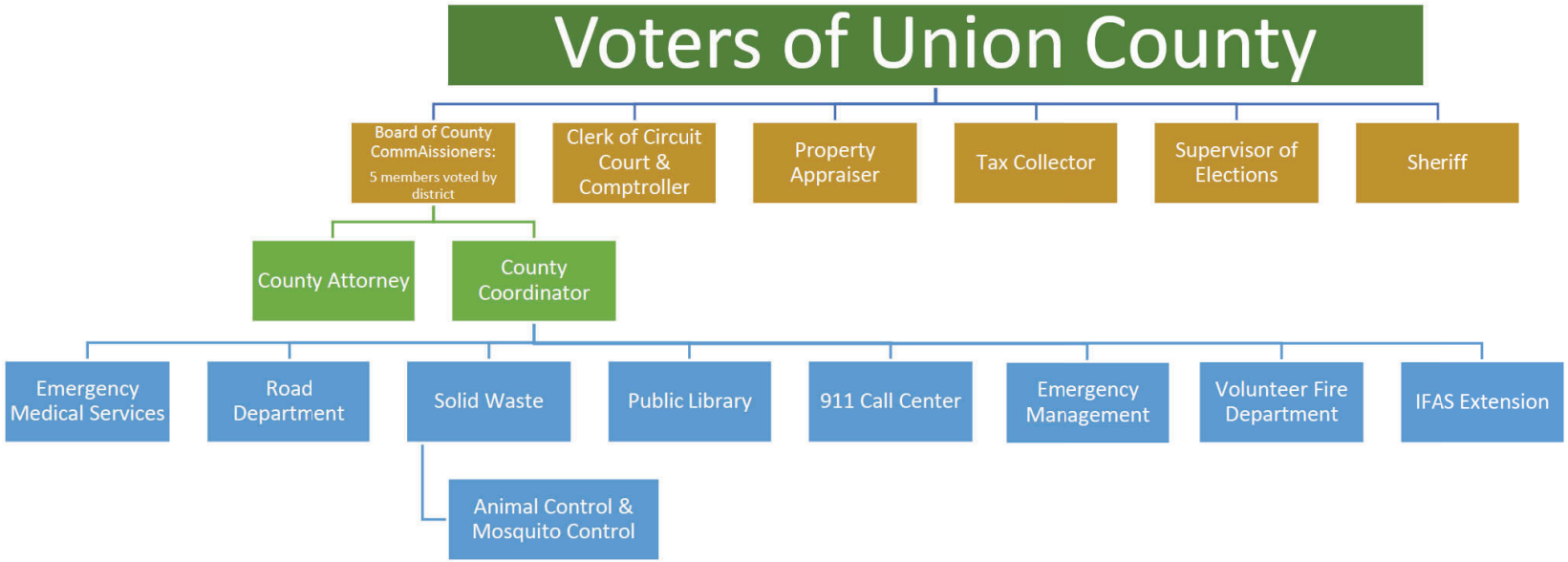
Clerk of the Circuit Court & Comptroller – Kellie Hendricks Rhoades, CPA
Property Appraiser – Bruce D. Dukes
Sheriff – Brad Whitehead
Supervisor of Elections – Debbie Osborne
Tax Collector – Lisa B. Johnson
County Judge – Mitchell D. Bishop

Appointed Officials

County Attorney – Russell Wade
County Coordinator – James Williams
Road Superintendent – Shelton Arnold, Jr.
Solid Waste Director – Kim Hayes
Public Library Director – Mary Brown
EMS Director – Toby Witt
Emergency Management Director – Tim Allen
Finance Director – Pam Woodington

UNION County

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County Clerk of Courts & Comptroller
Florida

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO

August 18, 2023

To the People of Union County, Florida
and the Honorable Members of the Board of County Commissioners:

We are pleased to present to you and the citizens of Union County the accompanying Annual Comprehensive Financial Report (ACFR) of Union County, Florida (the "County") for the fiscal year ended September 30, 2022. The report was prepared by the Clerk and the Finance Department staff within the Office of the Clerk of the Circuit Court & Comptroller. Responsibility for the accuracy of the presented data, and completeness and fairness of the presentation including all disclosures, rests with the Clerk as the Chief Financial Officer and Comptroller of Union County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to present fairly the financial position, results of operations and cash flows of the County as measured by the financial activity of its various funds. This report contains all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

The purpose of this letter is to point out narratively the highlights of the County's financial operations for the fiscal year. The ACFR is designed to meet the needs of a wide range of financial statement users.

A wealth of information is presented in this report and we encourage your careful review to obtain a clear picture of the financial position of Union County. We encourage you to read the complementary information offered in the Management's Discussion and Analysis beginning on page 12.

General

The County's financial statements have been prepared to meet the requirements of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (*GASB 34). GASB 34 establishes a reporting model that the County has reported in five parts:

1. Management's Discussion and Analysis: a narrative report providing significant information about the County and how the County's financial position has changed from September 30, 2021, to September 30, 2022, and the reasons for the change;
2. Government-wide Financial Statements: statements which report on the governmental assets, liabilities, expenses and revenues of the County;
3. Fund Financial Statements: statements which report on the major individual governmental and proprietary funds of the County;

Kellie Hendricks Rhoades, CPA
Clerk of the Circuit Court & Comptroller
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4. Budgetary Comparisons for the County's general fund and major special revenue funds, and
5. The notes to the financial statements.

Accounting System and Budgetary Control

The accounting records for general governmental operation are maintained on a modified accrual basis with revenue being recorded upon determination that it is both available and measurable. Expenditures for general governmental operations are recorded when the services or goods are received and the liabilities incurred.

In developing and evaluating the accounting system, consideration is given to the adequacy of the internal control structure. The internal control structure is designed to provide reasonable, but not absolute, assurance regarding, (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that, (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

State law requires counties and their elected officials to develop balanced budgets to provide for the operation of their offices. Details of expenditures to be made and the resources available to meet these proposed obligations must be included in the budget. Upon adoption, the budget document becomes the legal basis for carrying out the activities of the County. Except as noted within the Notes to the Basic Financial Statements, the Board of County Commissioners adopts budgets for all funds. The Property Appraiser and the Tax Collector's budgets are approved by the Florida Department of Revenue. The Sheriff and Supervisor of Elections prepare budgets for their General Funds, which are submitted to and approved by the Board. The Clerk of Court & Comptroller submits a budget request to the Florida Clerks of Court Operations Corporation for the funding of all court functions, and also, as ex-officio Clerk to the Board, prepares and submits a budget for services provided to the Board of County Commissioners for their approval.

Budgets are adopted on a basis consistent with generally accepted accounting principles, except as noted in the Notes to the Basic Financial Statements. Expenditures cannot exceed the total amount budgeted for each fund. Budget control is maintained by a computerized encumbrance system, which restricts budgetary amounts upon input. Purchase orders that exceed account appropriations are not released until additional appropriations are made available. All appropriations lapse at year-end. If required, encumbrances are reestablished at the beginning of the new fiscal year if the funds are appropriated in the annual budget.

The Board of County Commissioners has not adopted an investment policy, and as such, investment activity is conducted in accordance with Section 218.415(17), F.S..

The Reporting Entity and Its Services

Union County is a non-chartered county established under the legal authority of the Constitution and the Laws of the State of Florida. The County provides a full range of services. These include tax assessments and collections, circuit and county court facilities, public safety (law enforcement, fire and EMS), physical

environment, transportation, economic environment, human services and general administrative services. Union County has no business-type activities.

Economic Condition and Outlook

The base of the Union County economy is agriculture and correctional institutions, ran by the Florida Department of Corrections.

The economic impact of the prison system was not by accident. Union County was carved out of Bradford County in 1921. At that time, the Florida State Prison was in the Raiford area. In 1955, an addition, called the East Unit, was built just across the New River in Bradford County. In 1961, the East Unit became a separate institution and was renamed Florida State Prison. The original prison was renamed Union Correctional Institution, as it is still known today. In 1958, Union County purchased 1,020 acres from the United States of America that was formerly a US Naval Air Base for $100,000. In 1961, the County leaders had the foresight of the economic impact of an additional prison operating in the county, and deeded 500 acres to the Florida Department of Corrections for the nominal amount of $1.00 with the condition that a Reception Center and/or Medical Center was built on the property. In 1989, Union County deeded an additional 260 acres to the Department of Corrections for the construction of The Reception and Medical Center West Unit. It is interesting to note that the minutes from the Board of County Commissioners meeting on July 17, 1958, when the Board was deciding to purchase the property, report that the commissioners recognized that the "location, condition and type of property makes it ideal for a number of various county uses, to-wit: community forest, park service, recreation center, playground, developing agricultural resources of the county, road and bridge purposes, a site for The Northeast Tuberculosis Sanatorium…" In addition to the jobs with the Florida Department of Corrections, jobs are available through PRIDE Enterprises and Centurion which provide services inside the institutions. In total, the correctional institutions provide approximately 48% of the jobs in Union County.

Similar to neighboring counties in North Florida, agriculture is a major industry in Union County. According to the US 2017 Farm Census, Union County FL has 308 farms with 53,757 acres of farmland, with the average farm size of 175 acres. Of these acres used for agriculture, 50% is devoted to pasture and rangeland, 28% to wood and timberland, and 20% to crop production. The Union County Property Appraiser reports that 87% of the 159,218 acres of the county qualify for an agriculture tax exemption. According to the most recent Economic Contributions of Agriculture, Natural Resources, and Food Industries in Florida, published by the University of Florida in 2018, there are 1,149 jobs in Union County in agricultural enterprises.

A challenge faced by the County government is that Union County is very small in size. At 249 square miles, it is the smallest in the State of Florida. The limited land means a small amount of land available to tax. While the correctional institutions and agriculture industry contribute heavily to the overall economy, the correctional institutions pay no ad-valorem taxes and agriculture exemptions greatly reduce the amount ad-valorem taxes paid to Union County.

Major Challenges Carried into 2022

The entire world was faced with a COVID-19 pandemic in 2020, which caused Union County to alter its government operations temporarily, but mostly returned to normal during the Fiscal Year 2021. However, many fiscal impacts remained and carried into Fiscal Year 2022.

The Federal Government provided fiscal relief to local governments in the form of the CARES Act and the American Rescue Plan Act (ARPA). Union County was allocated $2.9 million for ARPA funding. The allowable time for these funds to be spent was much longer than with CARES Act funds, and rules were not finalized until 2022, therefore the County did not spend much of these funds in 2021, so that they could be spent in the best manner at a later date. In 2022, the final ruling was determined that up to $10 million could be determined to be used to fill a loss of revenue, which is how Union County determined to report the entire amount. With the additional revenue, premium pay was provided to employees that had continued to serve the public throughout the pandemic, and also equipment needed by the Sheriff's Office for public safety was purchased.

A significant long-term challenge created by the pandemic for Union County was the lack of inmate labor. Inmates were confined to institutions in an attempt to control the virus among inmate populations. Union County relies heavily on this labor force, and the loss of this inmate labor has created a major gap in the available manpower used by the County to meet ongoing needs.

Union County incurred substantial legal expenses in relation to a law suit filed against the county in 2018 under the Bert J. Harris Act regarding potential phosphate mining, and an additional case regarding the same matter that was settled in a prior year. Costs incurred by the county were approximately $360,000 through 2022 for both cases. The case was voluntarily dismissed by the plaintiffs in July, 2022.

Major Initiatives

For the Year

Union County was awarded $850,000 by the State of Florida for the construction of a new fire station. The fire station will be constructed on SR-238 near the Providence area. The site has been cleared, and plans are being developed by the engineers, and construction is planned to commence in Fiscal Year 2024.

During Fiscal Year 2022, SW 150th Loop was improved from dirt to pavement at a cost of $500,895, grant funded from Florida Department of Transportation.

CR 238N, a resurfacing project, also funded by the Florida Department of Transportation's small county assistance program was completed in December 2021 at a cost of $487,554.

For the Future

The county has multiple road projects ongoing or planned to begin in 2023 or soon thereafter: SW 92nd Street/SW 146th Lane/SW 152nd Court, NE 149th and CR-18 are all in the design phase as of August 2023, with grant funded amounts totaling $1.5 million. CR238N currently in the design phase with an approved grant of $4.6 million. CR-229, also in the design phase has received funding, with an appropriated total of $4.6 million. Grants funded through Florida Department of Transportation.

Work continued throughout 2022 and into 2023 on a $165,000 grant through the Florida Recreational Development Assistance Program for improvements to the O.J. Phillips Recreational Complex, and was supplemented with county funds in the amount of $81,925. Improvements include additional lighting for baseball and softball fields, and the construction and lighting of a football/soccer field.

Until recent years, the county has struggled to provide the necessary services to citizens. The County was awarded grants for $2.9 million in 2023 and $6.9 million in State Fiscal Year 2024 for the design and construction of a public safety complex, including both an Emergency Operations Center and a County Jail.

Independent Audit

In compliance with the laws of the State of Florida, Union County was audited by independent certified public accountants. The opinion of James Moore & Co. may be found on Page 9 of this report. The reports relating specifically to the single audit are included in the section entitled "Compliance."

Reporting Achievement

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR whose contents conform to program standards. An ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The report for the year ended 2021 was awarded the Certificate of Achievement by the GFOA. This is the fourth submission by Union County, and we believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA for approval.

Acknowledgments

The preparation of the Annual Comprehensive Financial Report was made possible by the dedicated service of the staff of the Clerk's Finance Department: Pamela H. Woodington and Peggy Gatlin.

We would also like to thank the Constitutional officers and directors of County departments for their contribution in compiling information for this report.

Respectfully submitted,



Kellie Hendricks Rhoades, CPA
Clerk of the Circuit Court & Comptroller



INDEPENDENT AUDITORS' REPORT

The Honorable Board of County Commissioners,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union County, Florida (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining general fund and nonmajor fund financial statements and schedules and schedule of expenditures of and state financial assistance as required by the audit requirements of Section 215.97, Florida Statutes, *Florida Single Audit Act*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining general fund and nonmajor fund financial statements and schedules and schedule of expenditures of state financial assistance 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

Union County, Florida's (the "County") discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activity, (c) identify changes in the County's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the County's financial statements which follow this discussion.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at September 30, 2022 by $17,379,505 (net position). Of this amount unrestricted net position amounted to $(957,829) due to the County recording its proportionate share of the Florida Retirement System's net pension liability of $9,037,713.
- Overall financial position improved by $6,398,241 during the year ended September 30, 2022.
- The County's long-term debt obligations decreased by $229,284 due to current year payments on debt.
- As of September 30, 2022, the County's governmental funds reported combined ending fund balances of $9,589,537. Fund balances saw a change of $3,206,796 when compared to the prior year.
- The County purchased capital assets of buildings, infrastructure, equipment, vehicles and library materials in the amount of $646,383.

Using This Annual Report

The financial statement's focus is on both the County as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the County's accountability.

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The focus is on "activities", rather than "fund types".

The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. The focus of the Statement of Net Position is designed to be similar to bottom line results for the County and its governmental activities. This statement combines and consolidates governmental fund current resources (short-term spendable resources) with capital assets and long-term obligations. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year, focusing on both the gross and net costs of various activities that are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions. The governmental activities of the County include general government, court system, law enforcement, county jail, emergency medical services, emergency management functions, solid waste services, road and street improvements and recreation projects.

The government-wide financial statements include only Union County, Florida, which is known as the primary government. The County has one component unit, which is the Union County Special Library District. The Library District (Public Library) is included as a separate non-major governmental fund in the statements that follow this discussion.

The government-wide financial statements can be found following this discussion.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Information is presented for the non-major funds in the Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances.

The County adopts an annual appropriated budget for all of its governmental funds, as required by state law. The County has four major governmental funds. A listing and description of the major funds is provided in the notes to financial statements. Budgetary comparison statements have been provided for the major funds to demonstrate compliance with the budget. In addition, the financial statements provide budget to actual comparisons for the non-major funds.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for governmental funds. The County's main fiduciary activity is the accounting for custodial funds. The County collects monies for property taxes, traffic fines and other monies to be remitted to other governmental agencies.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They can be found following this discussion.

Government-Wide Financial Analysis

Statement of Net Position

The following table reflects the condensed Statement of Net Position for the current year as compared to the prior year. For more detailed information see the Statement of Net Position.

	Governmental Activities	
	2022	**2021**
Assets:		
Current and other assets	$ 11,241,332	$ 9,342,869
Capital assets	15,976,050	17,022,895
Total assets	$ 27,217,382	$ 26,365,764
Deferred outflow of resources	$ 2,686,063	$ 3,947,797
Liabilities:		
Long-term liabilities outstanding	$ 701,198	$ 896,062
Net pension liability	9,037,713	3,153,192
Total OPEB liability	134,650	139,404
Other liabilities	1,651,795	2,966,346
Total liabilities	$ 11,525,356	$ 7,155,004
Deferred inflow of resources	$ 998,584	$ 12,184,288
Net position:		
Net investment in capital assets	$ 15,821,283	$ 16,472,389
Restricted	2,516,051	2,617,172
Unrestricted	(957,829)	(4,510,650)
Total net position	$ 17,379,505	$ 14,578,911

The majority of the County's net position reflects its investment in capital assets (e.g. land, buildings, improvements, infrastructure, vehicles and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its 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.

Of the remaining balances, $(957,829) is unrestricted net position and $2,516,051 is restricted net position that is constrained by grant agreements, Florida Statutes or enabling legislation.

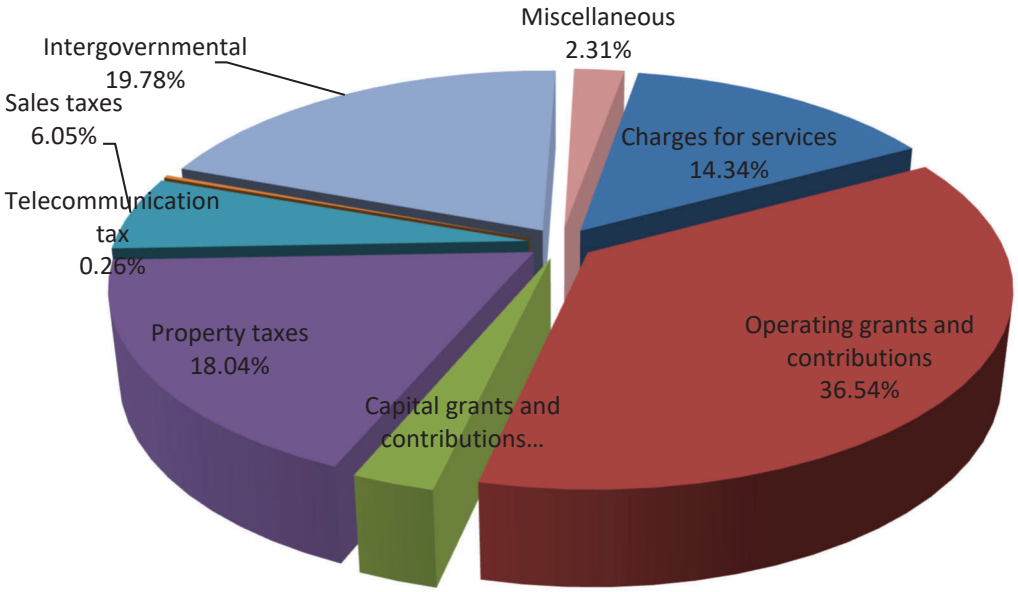
Significant increases in net pension liabilities shown above are the result of recording the County's proportionate share of the Florida Retirement System's net pension liability.

Statement of Activities

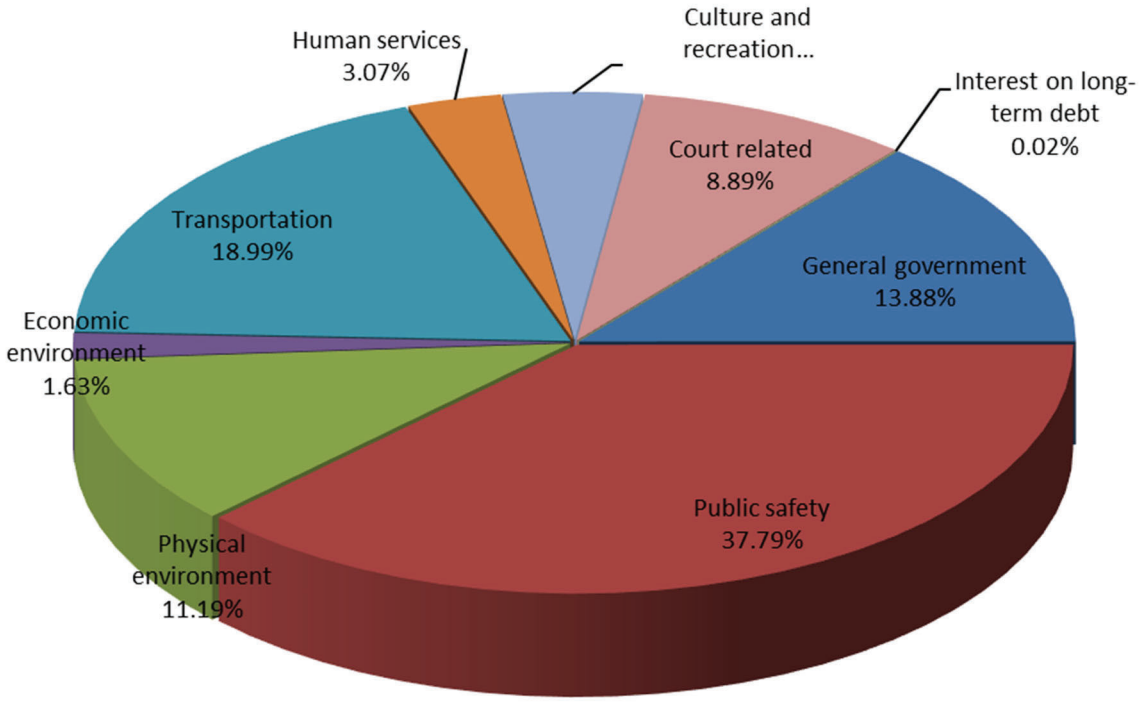
The following table reflects the condensed Statement of Activities for the current year as compared to the prior year. For more detailed information see the Statement of Activities.

	Governmental Activities	
	2022	**2021**
Revenues:		
Program revenues:		
Charges for services	$ 2,337,243	$ 2,294,285
Operating grants and contributions	5,957,293	2,915,188
Capital grants and contributions	437,875	903,810
General revenues:		
Property taxes	2,941,095	2,601,879
Other taxes	1,029,036	827,229
Other revenues	3,600,701	3,232,289
Total revenues	16,303,243	12,774,680
Expenses:		
General government	(1,507,329)	5,207,864
Public safety	5,925,916	5,698,212
Physical environment	1,246,842	1,261,700
Economic environment	161,818	286,365
Transportation	2,067,371	1,982,053
Human services	304,282	328,553
Culture and recreation	529,578	477,422
Court related	1,174,384	1,115,867
Interest on long-term debt	2,140	15,068
Total expenses	9,905,002	16,373,104
Changes in net position	6,398,241	(3,598,424)
Net position - beginning of year	10,981,264	14,578,911
Net position - end of year	$ 17,379,505	$ 10,980,487

Revenue by Source – Governmental Activities



Expense by Function/Program – Governmental Activities



Financial Analysis of the County's Funds

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

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

As of September 30, 2022, the County's governmental funds reported combined ending fund balances of $9,589,537, an increase of $3,206,796 in comparison with the prior year. Of the ending fund balance, $2,308,958 is considered unassigned and can be spent at the discretion of the Board and $2,516,051 is considered restricted, which represents the ending fund balances of the County's special revenue funds and court related IV-D grant reimbursements.

The General Fund is the chief operating fund of the County. At September 30, 2022, the unassigned fund balance of the General Fund was $2,308,958. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 30.3% of total General Fund expenditures. As of September 30, 2022, the fund balance of the General Fund increased by $3,387,623 when compared to the prior fiscal year ending fund balance, primarily due to recognition of the County's $2.9 million in ARPA grant revenue.

The Emergency Medical Services (EMS) Fund is used to account for revenues and expenditures related to ambulance services for county residents. During the current fiscal year, the Emergency Medical Service's fund balance decreased by ($171,991). The change is be attributable to expenditures exceeding the related revenues and budgeted general fund subsidy. The ending fund balance of the EMS Fund was $558,846.

The Special Law Enforcement Fund is used to account for revenues and expenditures associated with the collection of forfeitures used to improve the County's Sheriff Department. The Special Law Enforcement Fund balance increased during the fiscal year by $1,780. The Special Law Enforcement Fund had an ending fund balance of $1,500,388.

The Local Housing Assistance Fund is used to account for revenues and expenditures associated with repairing low and moderate income homes. Also, the funds can be used to assist with down payments in purchasing new homes. During the fiscal year, the fund balance of the Local Housing Assistance Fund had no change in fund balance as revenues and expenditures were equal. There is no fund balance in the Local Housing Assistance Fund as any unspent funds are considered unearned revenues.

The Transportation Trust Fund is used to account for all revenues and expenditures for the County's transportation system. During the fiscal year, the fund balance of the Transportation Trust Fund increased $1,810. The fund balance in the Transportation Trust Fund was $310,045 at year end.

General Fund Budgetary Highlights

Significant variations between original and final budget amounts were due to revenues received that were unanticipated in the original budget and the associated expenditures.

Actual expenditures in the general fund were $2,175,544 less than final budget amounts. The main reason for this is conservative spending.

Capital Assets

The County's balance in capital assets for its governmental type activities as of September 30, 2022 amounted to $15,976,050 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, infrastructure, vehicles and equipment.

The following is a summary of the County's Capital Assets:

	Governmental Activities	
	2022	2021
Land	$ 1,077,564	$ 1,077,564
Construction in progress	679,409	1,466,732
Building and improvement	8,206,359	8,330,934
Equipment	9,027,526	9,812,209
Infrastructure	17,576,808	15,896,886
Accumulated depreciation	(20,591,616)	(19,561,430)
Total	$ 15,976,050	$ 17,022,895

Additional information on the County's capital assets can be found in the Notes to the Financial Statements in the note entitled Capital Assets on page 36.

Long-Term Debt

A summary of long-term debt obligations and other long-term liabilities of the County follows:

	Governmental Activities	
	2022	2021
Capital lease obligations	$ 154,767	$ 384,051
Compensated absences	546,431	512,011
Total OPEB liability	134,650	139,404
Net pension liability	9,037,713	3,153,192
Total	$ 9,873,561	$ 4,188,658

Additional information on the County's long-term debt can be found in the Notes to the Financial Statements in the note entitled Long-Term Debt on page 37.

Economic Factors and Next Year's Budget

There are many challenges facing local governments today. The County continues to see increases in state mandated expenditures without increases in state revenue. Unfortunately, this trend is expected to continue. Conversely, mandated expenditures, such as retirement expense, have, and are expected to continue to increase.

Requests for Information

This financial report is designed to provide a general overview of Union County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Chief Financial Officer, Clerk of Courts Office, 55 West Main Street - Room 103, Lake Butler, Florida 32054.

UNION COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 8,435,932
Investments	760,052
Accounts receivable, net	397,951
Due from other governments	1,591,859
Due from fiduciary funds	55,328
Prepaid items	210
Capital assets:	
Non-depreciable	1,756,973
Depreciable, net	14,219,077
Total assets	$ 27,217,382
DEFERRED OUTFLOWS	
Deferred outflows related to pensions	$ 2,675,339
Deferred outflows related to OPEB	10,724
Total deferred outflows	$ 2,686,063
LIABILITIES	
Accounts payable and accrued liabilities	$ 887,363
Due to other governments	89,625
Due to fiduciary funds	788
Unearned revenues	674,019
Noncurrent liabilities:	
Due within one year	244,963
Due in more than one year	456,235
Total OPEB liability	134,650
Net pension liability	9,037,713
Total liabilities	$ 11,525,356
DEFERRED INFLOWS	
Deferred inflows related to pensions	$ 974,626
Deferred inflows related to OPEB	23,958
Total deferred inflows	$ 998,584
NET POSITION	
Net investment in capital assets	$ 15,821,283
Restricted for:	
Court operations	85,021
Law enforcement	1,900,276
Transportation	310,045
Library	96,793
Building inspections	41,400
Other purposes	82,516
Unrestricted	(957,829)
Total net position	$ 17,379,505

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Total
Governmental activities:					
General government	$ 1,374,970	$ 290,070	$ 3,232,355	$ -	$ 2,147,455
Public safety	3,743,539	1,151,902	766,732	-	(1,824,905)
Physical environment	1,108,002	681,492	41,925	-	(384,585)
Economic environment	161,818	-	175,664	56,546	70,392
Transportation	1,880,993	2,560	1,083,323	381,329	(413,781)
Human services	304,282	-	-	-	(304,282)
Culture and recreation	448,834	-	96,769	-	(352,065)
Court related	880,424	211,219	560,525	-	(108,680)
Interest on long-term debt	2,140	-	-	-	(2,140)
Total	$ 9,905,002	$ 2,337,243	$ 5,957,293	$ 437,875	(1,172,591)
General revenues:					
Property taxes					2,941,095
Sales taxes - local option					986,756
Telecommunication tax					42,280
Intergovernmental revenues					3,224,184
Miscellaneous					376,517
Total general revenues					7,570,832
Change in net position					6,398,241
Net position - beginning of year					10,981,264
Net position - end of year					$ 17,379,505

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Emergency Medical Services	Special Law Enforcement	Transportation Trust Fund	Local Housing	Nonmajor Governmental Funds	Total
ASSETS							
Cash and cash equivalents	$ 5,243,145	$ 591,470	$ 738,388	$ 143,931	$ 619,767	$ 1,099,231	$ 8,435,932
Investments	-	-	760,052	-	-	-	760,052
Accounts receivable, net	121,665	258,092	-	-	13,589	4,676	398,022
Prepaid items	210	-	-	-	-	-	210
Due from other governments	1,124,720	736	1,948	290,686	-	173,808	1,591,898
Due from other funds	439,769	-	-	870	-	123,025	563,664
Total assets	$ 6,929,509	$ 850,298	$ 1,500,388	$ 435,487	$ 633,356	$ 1,400,740	$ 11,749,778
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 641,426	$ 49,964	$ -	$ 49,882	$ 5,600	$ 36,114	$ 782,986
Accrued expenses	46,659	22,755	-	9,467	-	25,475	104,356
Due to other governments	109,893	172	-	110	-	20,869	131,044
Due to other funds	94,704	218,561	-	65,983	3,150	126,726	509,124
Unearned revenues	8,125	-	-	-	624,606	-	632,731
Total liabilities	900,807	291,452	-	125,442	633,356	209,184	2,160,241
Fund balances							
Nonspendable:							
Prepaid items	210	-	-	-	-	-	210
Restricted for:							
Court operations	-	-	-	-	-	85,021	85,021
Law enforcement	-	-	1,500,388	-	-	399,888	1,900,276
Transportation	-	-	-	310,045	-	-	310,045
Library	-	-	-	-	-	96,793	96,793
Building inspections	41,400	-	-	-	-	-	41,400
Other purposes	-	-	-	-	-	82,516	82,516
Assigned to:							
Court operations	64,633	-	-	-	-	-	64,633
Emergency medical services and volunteer fire	-	558,846	-	-	-	-	558,846
Solid waste and animal control	-	-	-	-	-	382,629	382,629
Emergency management	-	-	-	-	-	144,709	144,709
Jail reconstruction	99,433	-	-	-	-	-	99,433
Health reimbursement	147,802	-	-	-	-	-	147,802
ARPA projects	2,706,089	-	-	-	-	-	2,706,089
Subsequent year's budget	660,177	-	-	-	-	-	660,177
Unassigned	2,308,958	-	-	-	-	-	2,308,958
Total fund balances	6,028,702	558,846	1,500,388	310,045	-	1,191,556	9,589,537
Total Liabilities and Fund Balances	$ 6,929,509	$ 850,298	$ 1,500,388	$ 435,487	$ 633,356	$ 1,400,740	$ 11,749,778

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total fund balances - Governmental Funds		$ 9,589,537
Amounts reported for governmental activities in the statement of activities are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total governmental capital assets	36,567,666	
Less: accumulated depreciation	(20,591,616)	15,976,050
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the statement of net position, the net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.		
Net pension liability	(9,037,713)	
Deferred outflows related to pensions	2,675,339	
Deferred inflows related to pensions	(974,626)	(7,337,000)
On the governmental fund statements, an OPEB liability is not recorded unless an amount is due and payable (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the County's OPEB liability is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to OPEB are also reported.		
Total OPEB liability	(134,650)	
Deferred outflows related to OPEB	10,724	
Deferred inflows related to OPEB	(23,958)	(147,884)
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Leases payable	(154,767)	
Compensated absences	(546,431)	(701,198)
Net position of governmental activities		$ 17,379,505

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Emergency Medical Services	Special Law Enforcement	Transportation Trust Fund	Local Housing	Nonmajor Governmental Funds	Total
Revenues							
Taxes	$ 3,826,816	$ -	$ -	$ 998,545	$ -	$ 143,315	$ 4,968,676
Licenses and permits	129,662	205,733	-	-	-	303,548	638,943
Intergovernmental	7,004,582	15,268	-	465,232	175,664	857,138	8,517,884
Charges for services	478,910	763,337	-	-	-	204,458	1,446,705
Fines and forfeitures	51,479	-	1,324	-	-	6,729	59,532
Miscellaneous revenues	245,177	22,774	456	14,597	37,295	276,696	596,995
Total revenues	11,736,626	1,007,112	1,780	1,478,374	212,959	1,791,884	16,228,735
Expenditures							
Current:							
General government	2,732,207	-	-	-	-	-	2,732,207
Public safety	3,043,463	1,604,003	-	-	-	845,919	5,493,385
Physical environment	136,433	-	-	-	-	1,022,708	1,159,141
Economic environment	9,312	-	-	-	200,359	-	209,671
Transportation	16,809	-	-	1,130,248	-	-	1,147,057
Human services	234,122	-	-	-	-	-	234,122
Culture and recreation	72,495	-	-	-	-	235,238	307,733
Court related	849,699	-	-	-	-	1,469	851,168
Capital outlay	529,917	5,100	-	111,366	-	-	646,383
Debt service:							
Principal	-	-	-	229,284	-	-	229,284
Interest	-	-	-	5,666	-	-	5,666
Total expenditures	7,624,457	1,609,103	-	1,476,564	200,359	2,105,334	13,015,817
Excess (deficiency) of revenues over expenditures	4,112,169	(601,991)	1,780	1,810	12,600	(313,450)	3,212,918
Other financing sources (uses)							
Article V reversion	(6,122)	-	-	-	-	-	(6,122)
Transfers in	12,600	430,000	-	-	-	301,024	743,624
Transfers out	(731,024)	-	-	-	(12,600)	-	(743,624)
Total other financing sources (uses)	(724,546)	430,000	-	-	(12,600)	301,024	(6,122)
Net change in fund balances	3,387,623	(171,991)	1,780	1,810	-	(12,426)	3,206,796
Fund balances, beginning of year	2,641,079	730,837	1,498,608	308,235	-	1,203,982	6,382,741
Fund balances, end of year	$ 6,028,702	$ 558,846	$ 1,500,388	$ 310,045	$ -	$ 1,191,556	$ 9,589,537

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances-total governmental funds	$ 3,206,796
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	
Capital outlay	646,383
Removal of the net book value of capital assets disposed of	60,783
Depreciation expense	(1,754,011)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds.	
Repayment of principal of long-term debt	229,284
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Changes in:	
Net change in compensated absences	(35,197)
Net pension liability and related deferred outflows and inflows	4,061,410
Total OPEB liability and related deferred outflows and inflows	(17,207)
Change in net position of governmental activities	$ 6,398,241

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 260,462
Receivables	286
Due from Board of County Commissioners	788
Total assets	$ 261,536
LIABILITIES	
Accounts payable and accrued expenses	$ 15,300
Due to individuals	3,342
Due to Board of County Commissioners	55,328
Due to other governments	120,624
Total liabilities	$ 194,594
NET POSITION RESTRICTED FOR OTHERS	$ 66,942

The accompanying notes to financial statements
are an integral part of this statement.

UNION COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Custodial Funds
Additions	
Taxes	$ 5,658,509
Charges for services	34,226
Permits, fees, and special assessments	240,997
Court related	1,630,682
Total additions	7,564,414
Deductions	
Court related payments	1,036,265
Payments to individuals	253,946
Payments to other governments	6,393,362
Payments to BOCC	28,015
Total deductions	7,711,588
Net change in fiduciary net position	(147,174)
Net position, beginning of year**,** as restated	214,116
Net position, end of year	$ 66,942

The accompanying notes to financial statements
are an integral part of this statement.

(1) Summary of Significant Accounting Policies:

The financial statements of the Union County, Florida (the County), have been prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the County's significant accounting policies:

(a) **Reporting entity**—The Board of County Commissioners (the Board) is the legislative and governing body of the County. It operates under a non-charter form of government pursuant to the authority provided in the Constitution of the State of Florida and consists of five elected officials. Union County was established by Chapter 8516, Laws of Florida in 1921. The Clerk of the Circuit Court serves as Clerk to the Board pursuant to Section 125.17, Florida Statutes.

The Union County Special Library District is considered a component unit of the County. The Special Library District's financial transactions have been blended into the County's financial statements as a Special Revenue Fund, titled Public Library, as the governing body is substantively the same as the governing body of the County and the County has operational responsibility for and a financial burden/benefit relationship with the district. The Board of County Commissioners established the Special Library District in July 1988, by adopting Ordinance 88-03. The Special Library District was created under the authority granted by Florida Statute Section 125.01.

The Board of County Commissioners and the offices of the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections are operated as separate County agencies in accordance with applicable provisions of Florida Statutes. The offices of the Sheriff, Property Appraiser, and Supervisor of Elections operate on a budget system, whereby County-appropriated funds are received from the Board of County Commissioners, and any unexpended appropriations are required to be returned to the Board of County Commissioners at the end of the fiscal year. The Clerk's duties as Clerk to the Board, Clerk of the County Court, and Chief Financial Officer for the County are budgeted functions, funded by the Board. The Clerk's duties as Clerk of the Circuit Court are funded by fees collected by that office. The Tax Collector's salary and benefits are funded by the Board; all other expenditures are funded by fees collected by that office. Excess fees of the Tax Collector are returned to the Board at the end of the fiscal year.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) concentrate on the County as a whole. In addition, they report information on all of the non-fiduciary activities of the County. For the most part, the effect of inter-fund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses, of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The nonmajor funds are combined in one column in the fund financial statements.

(c) **Measurement focus and basis of accounting**—The accounts of the County 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 balance, 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.

(1) **Summary of Significant Accounting Policies:** (Continued)

The accounting and financial reporting treatment is determined by the applicable measurement focus and the basis of accounting. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities).

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

Governmental fund financial statements are reported using the current financial resources measurem*ent focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, except for property taxes which is 60 days.

Property taxes, special assessments, intergovernmental revenues, charges for services, licenses 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 and available only when cash is received by the County.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, certain expenditure relating to future periods, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental 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. Additionally, the general fund also accounts for activities related to the general fund of each constitutional officer.

Emergency Medical Services – The Emergency Medical Services fund (a special revenue fund) is used to account for ambulance and emergency medical assistance to Union County residents. Revenues primarily consist of charges for services and special assessments.

Special Law Enforcement Trust Fund – The Special Law Enforcement Trust fund (a special revenue fund) is used to account for the proceeds of forfeitures collected by the County and used to enhance the County's Sheriff Department. Revenues primarily consist of proceeds from seizures of property.

Transportation Trust Fund **–** The Transportation Trust Fund is used to account for all revenues and expenditures for the County's transportation system. Revenues primarily consist of use taxes and federal and state grants.

Local Housing Assistance Trust Fund **–** The Local Housing Assistance Trust Fund is used to account for all revenues and expenditures related to the County's affordable housing initiatives. Revenues primarily consist of federal grants.

(1) **Summary of Significant Accounting Policies:** (Continued)

The County reports the following other fund type:

Custodial Funds – Custodial funds are used to account for assets held by the County in a custodial or agency capacity.

(d) **Cash and investments**—The institutions in which the County's monies are deposited are certified as a "Qualified Public Depository," as required under the Florida Public Deposits Act. This law requires every qualified public depository to deposit with the State Treasurer eligible collateral equal to or in excess of an amount to be determined by the State Treasurer and requires the State Treasurer to ensure that funds are entirely collateralized throughout the fiscal year. Therefore, the County's total deposits are insured by the Federal Depository Insurance Corporation and the Bureau of Collateral Securities, Division of Treasury, State Department of Insurance.

(e) **Receivables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" and are eliminated in the government-wide financial statements. All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends.

(f) **Prepaid items**—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements. Prepaid items are recognized as expenses when the related expenses are incurred.

(g) **Capital assets**—Capital assets include property, plant, equipment and infrastructure assets. The terms general capital assets and general infrastructure assets relate only to the assets associated with governmental activities, whereas the terms capital assets and infrastructure assets relate to all such assets belonging to the County. Capital assets are defined by the County as assets with an initial individual cost of $5,000 or more and an estimated useful life of more than one-year. Such assets are recorded at historical cost, if purchased or constructed. Donated assets are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization. Maintenance and repairs of capital assets are charged to operating expenses.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Years
Buildings and Improvements	5 – 39 years
Infrastructure (Roads and Bridges)	20 years
Vehicles	3 – 10 years
Machinery and Equipment	3 – 10 years

(h) **Compensated absences**—The various County agencies maintain policies that permit employees to accumulate earned but unused vacation and sick pay benefits that will be paid to employees upon separation of service if certain criteria are met. These benefits, plus their related tax and retirement costs, are classified as compensated absences. The policies of the various County agencies vary as to the amount and the vesting of employee vacation leave time and in some instances sick time. The amount of vacation time is determined by the period of employment. Gross additions and deletions for compensated absences were not determined, accordingly, only the net change in the accumulated value of compensated absences is shown for the current fiscal year. The compensated absences liability is primarily liquidated by the general fund.

(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **Long-term obligations**—In the government-wide financial statements, long-term debt obligations are reported as liabilities on the statement of net position. The compensated absences and net pension liabilities have been liquidated in the past by the reporting units of the underlying employees, including primarily the general fund, with some smaller amounts paid by other governmental funds.

(j) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the only items in this category consist of deferred amounts related to pensions and OPEB, as discussed further in Notes (9) and (10), respectively.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the only items in this category in Notes (9) and (10), respectively.

(k) **Fund equity**—Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. The following classifications describe the relative strength of applicable spending constraints:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts the County intends to use for a specific purpose as expressed at the highest level of decision-making authority by the Board of County Commissioners.

Assigned – amounts the County intends to use for a specific purpose. Intent can be expressed by Board of County Commissioners or by an official or body which the Board delegates authority via a formal vote or resolution.

Unassigned – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The County does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the County's general practice when expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the County considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(1) **Summary of Significant Accounting Policies:** (Continued)

(l) **Net position**—The government-wide financial statements utilize a net position presentation. Net position is presented in three components – net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets consists of capital assets including leased assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of any external bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets.

Restricted consists of amounts that have constraints placed on them either externally by third parties (e.g., creditors, grantors, and contributors) or by law through constitutional provisions or enabling legislation.

Unrestricted consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

(m) **Property taxes**—Property tax revenues are recognized when levied, to the extent that they result in current receivables. Details of the property tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount periods	November – February
No discount period	March
Delinquent date	April 1

(n) **Budgets and budgetary accounting**—Annual budgets are legally adopted by the Board of County Commissioners, on a basis consistent with generally accepted principles for the General Fund and special revenue funds. Formal budgetary integration is employed as a management control device during the year for all governmental funds.

The annual budget is prepared at the fund, department, and division level. The department directors submit requests for appropriations to the Clerk of Courts. The Clerk submits a recommended budget to the Board of County Commissioners. Public hearings on the proposed budget are held in September. On or before October 1, the budget is adopted by the Board of County Commissioners. Transfers between funds require Board approval. If during the fiscal year, there are additional available revenues for appropriation in excess of those estimated in the budget; the Board may make supplemental appropriations for the year, up to the amount of such excess revenues. Appropriations in all funds lapse at the close of the fiscal year to the extent that it has not been re-budgeted in the following fiscal year. The fund is the legal level of budgetary control.

(o) **Impact fees**—The County has not adopted any ordinances or resolutions to levy impact fees in accordance with Section 163.31801, *Florida Statutes*.

(p) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

(2) **Reconciliation of Government-Wide and Fund Financial Statements:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

(3) **Deposits and Investments:**

Florida Statutes authorize the County to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

The Florida Local Government Investment Trust (FLGIT) is a local government investment pool created by the Florida Association of Court Clerks and the Florida Association of Counties for the purpose of providing public entities with an investment program that focuses on longer term securities with the highest credit ratings. The effective maturity of the underlying investment is five years or less. At year end, the FLGIT was invested in money markets, treasury notes, asset-backed securities and Federal agency obligations. The investment type is subject to some market risk due to fluctuating prices and liquidity risk due to advance redemption notification requirements. However, it has a professional investment advisor and an investment advisory board. The FLGIT maintains a credit rating of AAAf by Fitch Ratings' and the weighted average maturity of the funds was 1.76 years. A copy of FLGIT's most recent financial statements can be found at http://floridatrustonline.com. At September 30, 2022, the County had $760,052 invested with FLGIT. The fair value of the County's position in the pool is the same as the value of the pool shares.

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The County places no limit on the amount that may be invested in any one issuer.

(4) **Interfund Balances and Transfers:**

The County makes routine transfers between its funds in the course of the fiscal year. The principle purposes of these transfers are to allocate resources for debt service, construction or other capital projects, and to provide operating subsidies. These transfers are consistent with the activities of the funds involved. Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as transfers and are reported as other financing sources (uses) in the Governmental Funds.

Transfers from/to other funds for the year ended September 30, 2022, were as follows:

	Transfers In			
Transfers Out	General Fund	EMS	Nonmajor Governmental	Total
Governmental Funds				
General Fund	$ -	$ 430,000	$ 301,024	$ 731,024
Local Housing	12,600	-	-	12,600
Total	$ 12,600	$ 430,000	$ 301,024	$ 743,624

Various funds occasionally owe other fund short-term balances following split activity or other adjustments due to the County's utilization of separate physical bank accounts for majority of individual funds in lieu of a pooled cash system. All such balances are expected to be repaid in the subsequent fiscal year.

As of September 30, 2022, interfund balances consisted of:

	Due from Other Funds				
Due to Other Funds	General Fund	Transportation Trust	Nonmajor Governmental	Fiduciary Funds	Total
Governmental Funds					
General Fund	$ -	$ 870	$ 93,046	$ 788	$ 94,704
EMS	218,561	-	-	-	218,561
Transportation Trust	65,983	-	-	-	65,983
Local Housing	3,150	-	-	-	3,150
Nonmajor Governmental	96,747	-	29,979	-	126,726
Fiduciary Funds	55,328	-	-	-	55,328
Total	$ 439,769	$ 870	$ 123,025	$ 788	$ 564,452

(5) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2022, was as follows:

Governmental activities:	Balance 09/30/21	Increases	Decreases	Balance 09/30/22
Capital assets not being depreciated:				
Land	$ 1,077,564	$ -	$ -	$ 1,077,564
Construction in progress	1,466,732	389,686	(1,177,009)	679,409
Total assets not being depreciated	2,544,296	389,686	(1,177,009)	1,756,973
Capital assets being depreciated:				
Buildings and Improvements	8,330,934	14,596	(139,171)	8,206,359
Infrastructure - Roads	15,896,886	1,679,922	-	17,576,808
Vehicles	3,961,008	109,081	(327,144)	3,742,945
Library Materials	256,743	-	-	256,743
Machinery and Equipment	5,170,168	133,020	(417,799)	4,885,389
Right-to-use Assets	424,290	-	(281,841)	142,449
Total assets being depreciated	34,040,029	1,936,619	(1,165,955)	34,810,693
Less accumulated depreciation for:				
Buildings and Improvements	(4,420,380)	(202,256)	6,516	(4,616,120)
Infrastructure - Roads	(7,213,422)	(1,212,158)	-	(8,425,580)
Vehicles	(3,273,352)	(220,877)	365,587	(3,128,642)
Library Materials	(237,484)	(8,056)	-	(245,540)
Machinery and Equipment	(4,098,025)	(396,452)	397,881	(4,096,596)
Right-to-use Assets	(318,767)	(47,483)	287,112	(79,138)
Less: accumulated depreciation	(19,561,430)	(1,754,011)	723,825	(20,591,616)
Total capital assets being depreciated, net	14,478,599	182,608	(442,130)	14,219,077
Governmental activities capital assets, net	$ 17,022,895	$ 572,294	$(1,619,139)	$ 15,976,050

Depreciation expense was charged to programs for the County as follows:

Governmental Activities	
General Government	$ 175,401
Public Safety	350,802
Physical Environment	87,701
Transportation	877,005
Human Services	70,160
Court Related	87,701
Culture and Recreation	105,241
Total Depreciation Expense	$ 1,754,011

(6) **Long-Term Debt:**

Leases Payable

The County leases heavy equipment under an agreement that is classified as leases payable. The agreement bears an interest rate of 3.0%. The following schedule provides future debt service requirements of the lease payable:

Year Ending September 30,	Principal	Interest	Total
2023	$ 33,875	$ 4,942	$ 38,817
2024	224,717	3,911	124,803
Total	$ 154,767	$ 8,853	$ 163,620

Amortization of leased equipment under lease payable is included with depreciation expense.

Long-term liability activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Leases payable	$ 384,051	$ -	$ 229,284	$ 154,767	$ 33,875
Compensated absences	512,011	375,320	340,900	546,431	211,088
Total Long-Term Liabilities	$ 896,062	$ 375,320	$ 570,184	$ 701,198	$ 244,963

(7) **Joint Venture and Jointly-Governed Organization:**

New River Public Library Cooperative

The governments of Baker, Bradford, and Union Counties established the New River Public Library Cooperative (the Cooperative) through an interlocal agreement, executed in 1996. The Cooperative was established to provide a single library administrative unit for the citizens of the tri-county region, in order to provide free library service to its residents. The Cooperative is governed by a Board of Directors, whose members are appointed by each participating government. The County has an ongoing financial responsibility for the continued existence of the Cooperative.

The Board received $12,000 from New River Public Library Cooperative in rental charge in fiscal year 2022. The charges include the cost of office space and utilities provided by Union County.

(7) **Joint Venture and Jointly-Governed Organization:** (Continued)

The Cooperative's condensed financial information, as of and for the year ended September 30, 2021, (latest available information), is hereafter presented:

Total Assets	$	575,544
Total Deferred Outflows of Resources		40,401
Total Liabilities		63,786
Total Deferred Inflow of Resources		138,026
Total Net Position		414,133
Total Revenues		342,517
Total Expenses		275,942
Change in Net Position		66,575

A copy of the Cooperative's financial statements can be obtained by written request at the following address: 110 North Lake Avenue, Lake Butler, Florida 32054.

New River Solid Waste Association

The governments of Baker, Bradford, and Union Counties established the New River Solid Waste Association (the Association) through an interlocal agreement, executed on July 5, 1988. The Association was established to provide a regional approach to solid waste management for the citizens of the tri-county region, without regard to political or governmental boundaries, in order to promote and protect the public health, welfare and safety of the citizens. The Association has all the powers and authorities enumerated in Florida Statute, Chapter 163.01, *Florida Interlocal Cooperation Act of 1969*, plus additional powers as described in the interlocal agreement, including the ability to acquire real or personal property, the ability to sue and be sued, and the ability to incur debts, borrow money, and issue evidences of indebtedness. The County has an ongoing financial responsibility for the continued existence of the Association.

The Association is governed by a Board of Directors, whose members are appointed by each participating government. The Board of Directors has control over the budgeting and financing of the Association.

The County received distributions (host fees) from the Association in the amount of $200,000 in fiscal year 2022. The Association's condensed financial information, as of and for the year ended September 30, 2021 (latest available information), is hereafter presented:

Total Assets	$	65,230,922
Total Deferred Outflows of Resources		396,261
Total Liabilities		16,367,750
Total Deferred Inflows of Resources		769,970
Total Net Position		48,489,463
Total Revenues		8,755,060
Total Non-Operating Revenues (Expenses)		484,757
Total Operating Expenses		4,103,726
Change in Net Position		4,166,577

A copy of the Association's financial statements can be obtained by written request at the following address: Post Office Box 647, Raiford, Florida 32083.

(8) Commitments and Contingencies:

Various suits and claims arising in the ordinary course of the County's operations, some of which involve substantial amounts, are pending against the County.

The ultimate effect of such litigation cannot be ascertained at this time. However, in the opinion of counsel for the County, the liabilities which may arise from such action would not result in losses which would materially affect the financial position of the County or the results of its operations, nor is it anticipated that any material amount will be paid for claims and judgments in the next fiscal year.

(9) Employees' Retirement Plans:

Florida Retirement System

Plan Description and Administration

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the entity's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

(9) **Employees' Retirement Plans:** (Continued)

Benefits Provided and Employees Covered

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

Financial Statements

Financial statements and other supplementary information of the FRS are included in the State's Annual Comprehensive Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
Division of Retirement
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll free at 877-377-1737

(9) **Employees' Retirement Plans:** (Continued)

Contributions

The entity participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2022, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2022	After June 30, 2022
Regular Class	10.82%	11.91%
Senior Management	29.01%	31.57%
Special Risk	25.89%	27.83%
Elected Official	51.42%	57.00%
DROP	18.34%	18.60%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2022, actual contributions made for employees participating in FRS and HIS were as follows:

Entity Contributions – FRS	$	860,469
Entity Contributions – HIS		87,680
Employee Contributions – FRS		158,458

Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At September 30, 2022, the entity reported a liability related to FRS and HIS as follows:

Plan		Net Pension Liability
FRS	$	7,502,930
HIS		1,534,783
Total	$	9,037,713

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The entity's proportion of the net pension liability was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2022, and June 30, 2021, the entity's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2022	2021
FRS	0.020164811%	0.019348927%
HIS	0.014490572%	0.013790399%

(9) **Employees' Retirement Plans:** (Continued)

For the year ended June 30, 2022, pension expense was recognized related to the FRS and HIS plans as follows:

Plan	Pension Expense
FRS	$ 946,598
HIS	100,530
Total	$ 1,047,128

Deferred outflows/inflows related to pensions:

At September 30, 2022, the entity reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 356,346	$ -	$ 46,584	$ (6,753)
Changes of assumptions	924,017	-	87,975	(237,430)
Net difference between projected and actual investment earnings	495,417	-	2,222	-
Change in proportionate share	322,776	(688,940)	148,859	(41,503)
Contributions subsequent to measurement date	265,946	-	25,197	-
	$ 2,364,502	$ (688,940)	$ 310,837	$ (285,686)

The above amounts for deferred outflows of resources for contributions related to pensions resulting from entity contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	FRS	HIS	Total
2023	$ 319,429	$ (2,794)	$ 316,635
2024	55,256	9,421	64,677
2025	(259,900)	17,699	(242,201)
2026	1,207,002	4,837	1,211,839
2027	87,829	(19,344)	68,485
Thereafter	-	(9,865)	(9,865)
Total	$ 1,409,616	$ (46)	$ 1,409,570

Actuarial assumptions:

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation 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 was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

(9) **Employees' Retirement Plans:** (Continued)

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal 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 FRS investments is 6.70%. This rate decreased from the prior year rate of 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 HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.54% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 2.16%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2022, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. 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. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Annual Arithmetic Expected Rate of Return
Cash	1.0%	2.6%
Fixed income	19.8%	4.4%
Global equities	54.0%	8.8%
Real estate	10.3%	7.4%
Private equity	11.1%	12.0%
Strategic investments	3.8%	6.2%
Total	100.0%	

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the proportionate shares of the FRS and HIS net pension liability of the entity calculated using the current discount rates, as well as what the entity's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

Plan	Current Discount Rate	NPL with 1% Decrease	NPL at Current Discount Rate	NPL with 1% Increase
FRS	6.70%	$ 12,975,802	$ 7,502,930	$ 2,926,958
HIS	3.54%	1,755,918	1,534,783	1,351,799

(10) **Other Post-Employment Benefits (OPEB):**

Plan Description—No assets are held in trust for payment of the OPEB liability as the County had no OPEB liability other than as arising from the implicit rate subsidy, as discussed in the following paragraph.

Retirees and their dependents are permitted to remain covered under the County's respective health care plans as long as they pay a full premium applicable to the coverage elected. This conforms to the minimum required of Florida governmental employers per Chapter 112.08, Florida Statutes. The Other Post-Employment Benefit Plan does not issue a stand-alone report.

Benefits Provided—The Other Post-Employment Benefit Plan is a single-employer benefit plan administered by the County. Retirees are charged whatever the insurance company charges for the type of coverage elected, however, the premiums charged by the insurance company are based on a blending of the experience among younger active employees and older retired employees. The older retirees actually have a higher cost which means the County is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employee. GASB No. 75 calls this the "implicit rate subsidy."

Plan Membership—At October 1, 2020, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	93
Inactive Employees	-
	93

Total OPEB Liability—The County's total OPEB liability of $134,650 was measured as of September 30, 2022, and was determined by an actuarial valuation at October 1, 2020.

Actuarial Assumptions and Other Inputs—The total OPEB liability at the September 30, 2022 measurement date was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50%
Discount rate	4.77%
Healthcare cost trend rate	4.50 - 6.50%

The County does not a have a dedicated trust to pay retiree healthcare benefits. The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2022.

Mortality rates were based on the PubS.H-2010 General Mortality Table.

(10) **Other Post-Employment Benefits (OPEB):** (Continued)

Changes in the OPEB liability for the fiscal year ended September 30, 2022, were as follows:

	Total OPEB Liability
Balance at September 30, 2021	$ 139,404
Changes for a year:	
Service cost	15,180
Interest	3,388
Changes of assumptions	(23,322)
Net changes	(4,754)
Balance at September 30, 2022	$ 134,650

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the County calculated using the discount rate of 4.77%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.77%) or 1% higher (5.77%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 144,132	$ 134,650	$ 125,901

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.50% decreasing to 3.50%) or 1% higher (7.50% decreasing to 5.50%) than the current healthcare cost trend rates (6.50% decreasing to 4.50%):

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	$ 122,543	$ 134,650	$ 148,577

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

For the year ended September 30, 2022, the County recognized OPEB expense of $17,206. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,658	$ -
Changes of assumptions	9,066	(23,958)
Total	$ 10,724	$ (23,958)

(10) **Other Post-Employment Benefits (OPEB):** (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:	Amortization
2023	$ 1,361
2024	1,361
2025	1,361
2026	1,361
2027	1,361
Thereafter	6,429

(11) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the County's financial statements:

(a) GASB issued Statement No. 96**,** *Subscription-Based Information Technology Arrangements, in May 2020.* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

(b) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing guidance related to the calculation and disclosures surrounding the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 3,571,314	$ 3,571,314	$ 3,826,816	$ 255,502
Licenses and permits	95,500	95,500	129,662	34,162
Intergovernmental	4,292,334	4,671,546	7,004,582	2,333,036
Charges for services	202,843	202,843	478,910	276,067
Fines and forfeitures	40,966	40,966	51,479	10,513
Miscellaneous revenues	43,635	44,509	245,177	200,668
FS 129 Statutory Reduction	(330,766)	(330,766)	-	330,766
Total revenues	7,915,826	8,295,912	11,736,626	3,440,714
Expenditures				
Current:				
General government	2,668,873	2,811,944	2,732,207	79,737
Public safety	2,972,438	3,158,501	3,043,463	115,038
Physical environment	194,279	215,762	136,433	79,329
Economic environment	7,650	9,355	9,312	43
Transportation	-	16,809	16,809	-
Human services	303,972	303,972	234,122	69,850
Culture and recreation	52,100	82,815	72,495	10,320
Court related	870,174	871,655	849,699	21,956
Other supplies and expenses	5,568	5,568	-	5,568
Capital outlay	1,139,665	1,349,680	529,917	819,763
Total expenditures	8,214,719	8,826,061	7,624,457	1,201,604
Excess (deficiency) of revenues over expenditures	(298,893)	(530,149)	4,112,169	4,642,318
Other financing sources (uses)				
Transfers in	25,200	25,200	12,600	(12,600)
Transfers out	(1,505,893)	(618,076)	(731,024)	(112,948)
Article V reversion	-	-	(6,122)	(6,122)
Total other financing sources (uses)	(1,480,693)	(592,876)	(724,546)	(131,670)
Net change in fund balance	(1,779,586)	(1,123,025)	3,387,623	4,510,648
Fund balance, beginning of year	2,641,079	2,641,079	2,641,079	-
Fund balance, end of year	$ 861,493	$ 1,518,054	$ 6,028,702	$ 4,510,648

The accompanying notes to required supplementary information are an integral part of this schedule.

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - EMERGENCY MEDICAL SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Licenses and permits	$ 205,000	$ 205,000	$ 205,733	$ 733
Intergovernmental	-	-	15,268	15,268
Charges for services	590,000	790,000	763,337	(26,663)
Miscellaneous revenues	20,250	20,250	22,774	2,524
FS 129 Statutory Reduction	(40,763)	(40,763)	-	40,763
Total revenues	774,487	974,487	1,007,112	32,625
Expenditures				
Current:				
Public safety	1,854,319	1,683,928	1,604,003	79,925
Capital outlay	30,000	30,000	5,100	24,900
Total expenditures	1,884,319	1,713,928	1,609,103	104,825
Excess (deficiency) of revenues over (under) expenditures	(1,109,832)	(739,441)	(601,991)	137,450
Other financing sources (uses)				
Transfers in	1,319,043	430,000	430,000	-
Total other financing sources (uses)	1,319,043	430,000	430,000	-
Net change in fund balance	209,211	(309,441)	(171,991)	137,450
Fund balance, beginning of year	730,837	730,837	730,837	-
Fund balance, end of year	$ 940,048	$ 421,396	$ 558,846	$ 137,450

The accompanying notes to required supplementary information are an integral part of this schedule.

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 1,000	$ 1,000	$ 1,324	$ 324
Miscellaneous revenues	7,000	7,000	456	(6,544)
FS 129 Statutory Reduction	(400)	(400)	-	400
Total revenues	7,600	7,600	1,780	(5,820)
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	7,600	7,600	1,780	(5,820)
Fund balance, beginning of year	1,498,608	1,498,608	1,498,608	-
Fund balance, end of year	$ 1,506,208	$ 1,506,208	$ 1,500,388	$ (5,820)

The accompanying notes to required supplementary information are an integral part of this schedule.

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TRANSPORTATION TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 1,000,202	$ 1,000,202	$ 998,545	$ (1,657)
Intergovernmental	1,978,396	1,978,396	465,232	(1,513,164)
Miscellaneous revenues	4,450	5,050	14,597	9,547
FS 129 Statutory Reduction	(50,305)	(50,305)	-	50,305
Total revenues	2,932,743	2,933,343	1,478,374	(1,454,969)
Expenditures				
Current:				
Transportation	3,195,250	3,462,363	1,130,248	2,332,115
Capital outlay	70,000	70,000	111,366	(41,366)
Debt service:				
Principal	74,424	117,554	229,284	(111,730)
Interest	45,270	2,140	5,666	(3,526)
Total expenditures	3,384,944	3,652,057	1,476,564	2,175,493
Excess (deficiency) of revenues over (under) expenditures	(452,201)	(718,714)	1,810	720,524
Other financing sources (uses)				
Loan proceeds	-	267,113	-	(267,113)
Total other financing sources (uses)	-	267,113	-	(267,113)
Net change in fund balance	(452,201)	(451,601)	1,810	453,411
Fund balance, beginning of year	308,235	308,235	308,235	-
Fund balance, end of year	$ (143,966)	$ (143,366)	$ 310,045	$ 453,411

The accompanying notes to required supplementary information are an integral part of this schedule.

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LOCAL HOUSING
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 175,664	$ 175,664
Miscellaneous revenues	110	110	37,295	37,185
FS 129 Statutory Reduction	(6)	(6)	-	6
Total revenues	104	104	212,959	212,855
Expenditures				
Current:				
Economic environment	669,481	669,481	200,359	469,122
Total expenditures	669,481	669,481	200,359	469,122
Excess (deficiency) of revenues over (under) expenditures	(669,377)	(669,377)	12,600	681,977
Other financing sources (uses)				
Transfers out	(12,600)	(12,600)	(12,600)	-
Total other financing sources (uses)	(12,600)	(12,600)	(12,600)	-
Net change in fund balance	(681,977)	(681,977)	-	681,977
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ (681,977)	$ (681,977)	$ -	$ 681,977

The accompanying notes to required supplementary information are an integral part of this schedule.

UNION COUNTY, FLORIDA
NOTE TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SEPTEMBER 30, 2022

Note to Budgetary Comparison Schedules:

The preparation, adoption and amendment of the budgets are governed by Florida Statutes. The fund is the legal level of control. Budgets are prepared on a basis that does not differ materially from generally accepted accounting principles (GAAP). Appropriations lapse at year-end. Budgeted excess expenditures over revenues are funded through transfers in and use of fund balance reserves.

UNION COUNTY, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS
(UNAUDITED)

	2022	2021	2020	2019
Total OPEB Liability				
Service cost	$ 15,180	$ 15,645	$ 6,546	$ 6,385
Interest	3,388	2,594	3,599	3,299
Difference between expected and actual experience	-	2,052	-	-
Changes of assumptions	(23,322)	(2,109)	11,112	388
Other changes	-	-	(667)	(60)
Net change in total OPEB liability	(4,754)	18,182	20,590	10,012
Total OPEB liability - beginning of year	139,404	121,222	100,632	90,620
Total OPEB liability - end of year	$ 134,650	$ 139,404	$ 121,222	$ 100,632
Covered-employee payroll	$ 3,689,041	$ 3,566,505	$ 3,727,479	$ 3,727,479
Total OPEB liability as a percentage of covered-employee payroll	3.65%	3.91%	3.25%	2.70%

Notes to Schedule:

Valuation date:	10/1/2020	10/1/2020	9/30/2020	9/30/2018

Changes of assumptions. Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Discount rate	4.77%	2.43%	2.14%	3.58%

No assets are held in a trust for purposes of funding OPEB benefits. Therefore, the County only reports a total OPEB liability.

*10 years of data will be presented as it becomes available.

UNION COUNTY, FLORIDA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS
(UNAUDITED)

	As of the Plan Year Ended June 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)									
Proportion of the net pension liability	0.020164811%	0.019348927%	0.021838081%	0.022568499%	0.021830546%	0.022073095%	0.021987085%	0.021787096%	0.020146996%
Proportionate share of the net pension liability	$ 7,502,930	$ 1,461,592	$ 9,464,946	$ 7,772,277	$ 6,575,474	$ 6,529,072	$ 5,551,756	$ 2,814,094	$ 1,229,263
Covered payroll	5,281,938	4,883,138	4,811,012	4,494,699	4,237,818	4,227,364	4,040,432	3,531,179	3,986,652
Proportionate share of the net pension liability as a percentage of covered payroll	142.05%	29.93%	196.74%	172.92%	155.16%	154.45%	137.41%	79.69%	30.83%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
Health Insurance Subsidy Program (HIS)									
Proportion of the net pension liability	0.014490572%	0.013790399%	0.013858979%	0.013436578%	0.012972053%	0.013038961%	0.013182168%	0.013182168%	0.013298568%
Proportionate share of the net pension liability	$ 1,534,783	$ 1,691,160	$ 1,692,159	$ 1,503,419	$ 1,372,976	$ 1,394,186	$ 1,519,503	$ 1,344,375	$ 1,243,449
Covered payroll	5,281,938	4,883,138	4,811,012	4,494,699	4,237,818	4,227,364	4,040,432	3,531,179	3,986,652
Proportionate share of the net pension liability as a percentage of covered payroll	29.06%	34.63%	35.17%	33.45%	32.40%	32.98%	37.61%	38.07%	31.19%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the County will present information for only those years for which information is available.

UNION COUNTY, FLORIDA
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)

	For the Fiscal Year Ended September 30,								
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Florida Retirement System (FRS)									
Contractually required contribution	$ 896,095	$ 785,860	$ 725,583	$ 699,786	$ 622,153	$ 635,819	$ 581,842	$ 578,089	$ 555,913
Contributions in relation to the contractually required contribution	896,095	(785,860)	(725,583)	(699,786)	(622,153)	(635,819)	(581,842)	(578,089)	(555,913)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 5,411,628	$ 5,074,899	$ 4,811,012	$ 4,494,699	$ 4,237,818	$ 4,227,364	$ 4,040,432	$ 3,531,179	$ 3,986,652
Contributions as a percentage of covered payroll	16.56%	15.49%	15.08%	15.57%	14.68%	15.04%	14.40%	16.37%	13.94%
Health Insurance Subsidy Program (HIS)									
Contractually required contribution	$ 89,833	$ 84,243	$ 79,863	$ 74,612	$ 70,348	$ 70,174	$ 67,071	$ 44,493	$ 47,840
Contributions in relation to the contractually required contribution	89,833	(84,243)	(79,863)	(74,612)	(70,348)	(70,174)	(67,071)	(44,493)	(47,840)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 5,411,628	$ 5,074,899	$ 4,811,012	$ 4,494,699	$ 4,237,818	$ 4,227,364	$ 4,040,432	$ 3,531,179	$ 3,986,652
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.20%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the County will present information for only those years for which information is available.

SUPPLEMENTAL INFORMATION

UNION COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2022

	Board of County Commissioners	Clerk of Circuit Court	Sheriff	Tax Collector	Property Appraiser	Supervisor of Elections	Subtotals	Interfund Eliminations	Totals
ASSETS									
Cash and cash equivalents	$ 4,573,937	$ 273,597	$ 302,091	$ -	$ 86,752	$ 6,768	$ 5,243,145	$ -	$ 5,243,145
Accounts receivable	121,594	-	-	-	71	-	121,665	-	121,665
Prepaid items	-	210	-	-	-	-	210	-	210
Due from other governments	1,097,393	27,327	-	-	-	-	1,124,720	-	1,124,720
Due from constitutional officers	334,836	-	-	-	-	-	334,836	334,836	-
Due from other funds	414,383	16,955	-	8,431	-	-	439,769	-	439,769
Total Assets	$ 6,542,143	$ 318,089	$ 302,091	$ 8,431	$ 86,823	$ 6,768	$ 7,264,345	$ 334,836	$ 6,929,509
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	$ 405,664	$ 1,563	$ 228,298	$ -	$ -	$ 5,901	$ 641,426	$ -	$ 641,426
Accrued expenses	19,115	13,856	-	-	13,688	-	46,659	-	46,659
Due to other governments	22,660	86,892	-	-	341	-	109,893	-	109,893
Due to Board of County Commissioners	-	150,935	73,793	8,431	72,794	867	306,820	306,820	-
Unearned revenue	8,125	-	-	-	-	-	8,125	-	8,125
Due to other funds	122,720	-	-	-	-	-	122,720	28,016	94,704
Total liabilities	578,284	253,246	302,091	8,431	86,823	6,768	1,235,643	334,836	900,807
Fund Balances									
Nonspendable - prepaid items	-	210	-	-	-	-	210	-	210
Restricted for:									
Building inspections	41,400	-	-	-	-	-	41,400	-	41,400
Assigned to:									
Court operations	-	64,633	-	-	-	-	64,633	-	64,633
Jail reconstruction	99,433	-	-	-	-	-	99,433	-	99,433
Health reimbursement	147,802	-	-	-	-	-	147,802	-	147,802
ARPA projects	2,706,089	-	-	-	-	-	2,706,089	-	2,706,089
Subsequent year's budget	660,177	-	-	-	-	-	660,177	-	660,177
Unassigned	2,308,958	-	-	-	-	-	2,308,958	-	2,308,958
Total fund balances	5,963,859	64,843	-	-	-	-	6,028,702	-	6,028,702
Total Liabilities and Fund Balances	$ 6,542,143	$ 318,089	$ 302,091	$ 8,431	$ 86,823	$ 6,768	$ 7,264,345	$ 334,836	$ 6,929,509

UNION COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Board of County Commissioners	Clerk of Circuit Court	Sheriff	Tax Collector	Property Appraiser	Supervisor of Elections	Subtotals	Interfund Eliminations	Totals
Revenues									
Taxes	$ 3,826,816	$ -	$ -	$ -	$ -	$ -	$ 3,826,816	$ -	$ 3,826,816
Licenses and permits	129,662	-	-	-	-	-	129,662	-	129,662
Intergovernmental	6,497,996	498,456	-	-	8,130	-	7,004,582	-	7,004,582
Charges for services	76,812	159,464	-	242,370	-	264	478,910	-	478,910
Fines and forfeitures	24,937	26,542	-	-	-	-	51,479	-	51,479
Miscellaneous revenues	237,319	4,957	-	165	2,233	503	245,177	-	245,177
Total revenues	10,793,542	689,419	-	242,535	10,363	767	11,736,626	-	11,736,626
Expenditures									
Current:									
General government	1,135,386	251,016	-	367,392	463,717	514,696	2,732,207	-	2,732,207
Public safety	693,361	-	2,350,102	-	-	-	3,043,463	-	3,043,463
Physical environment	136,433	-	-	-	-	-	136,433	-	136,433
Economic environment	9,312	-	-	-	-	-	9,312	-	9,312
Transportation	16,809	-	-	-	-	-	16,809	-	16,809
Human services	234,122	-	-	-	-	-	234,122	-	234,122
Culture and recreation	72,495	-	-	-	-	-	72,495	-	72,495
Court related	266,031	583,668	-	-	-	-	849,699	-	849,699
Capital outlay	354,946	-	174,971	-	-	-	529,917	-	529,917
Total expenditures	2,918,895	834,684	2,525,073	367,392	463,717	514,696	7,624,457	-	7,624,457
Excess (deficiency) of revenues over (under) expenditures	7,874,647	(145,265)	(2,525,073)	(124,857)	(453,354)	(513,929)	4,112,169	-	4,112,169
Other financing sources (uses)									
Transfers in	12,600	-	-	-	-	-	12,600	-	12,600
Transfers out	(685,017)	-	-	-	-	-	(685,017)	(46,007)	(731,024)
Appropriations to constitutional officers	(4,063,553)	297,624	2,598,866	133,060	473,859	514,137	(46,007)	46,007	-
Article V reversion	-	(5,781)	-	-	(341)	-	(6,122)	-	(6,122)
Reversions from constitutional officers	248,946	(146,578)	(73,793)	(8,203)	(20,164)	(208)	-	-	-
Total other financing sources	(4,487,024)	145,265	2,525,073	124,857	453,354	513,929	(724,546)	-	(724,546)
Net change in fund balances	3,387,623	-	-	-	-	-	3,387,623	-	3,387,623
Fund balances, beginning of year	2,576,236	64,843	-	-	-	-	2,641,079	-	2,641,079
Fund balances, end of year	$ 5,963,859	$ 64,843	$ -	$ -	$ -	$ -	$ 6,028,702	$ -	$ 6,028,702

UNION COUNTY, FLORIDA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Sheriff Surcharge	Solid Waste And Animal Control	911	Emergency Management	Public Library	County Law Enforcement	Clerk Records Modernization	Sheriff Inmate Welfare	Intergovernmental Shared Revenue	Totals
ASSETS										
Cash and cash equivalents	$ 47,555	$ 452,079	$ 156,471	$ 116,479	$ 123,983	$ 36,265	$ 83,883	$ 82,516	$ -	$ 1,099,231
Accounts receivable, net	-	4,676	-	-	-	-	-	-	-	4,676
Due from other governments	-	47,988	70,303	55,517	-	-	-	-	-	173,808
Due from other funds	-	-	121,850	-	-	-	1,175	-	-	123,025
Total Assets	$ 47,555	$ 504,743	$ 348,624	$ 171,996	$ 123,983	$ 36,265	$ 85,058	$ 82,516	$ -	$ 1,400,740
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	$ -	$ 30,885	$ 1,270	$ 3,754	$ 205	$ -	$ -	$ -	$ -	$ 36,114
Accrued expenses	-	9,187	7,978	4,615	3,695	-	-	-	-	25,475
Due to other governments	-	20,797	-	-	72	-	-	-	-	20,869
Due to other funds	-	61,245	23,308	18,918	23,218	-	37	-	-	126,726
Total liabilities	-	122,114	32,556	27,287	27,190	-	37	-	-	209,184
Fund Balances										
Restricted for:										
Court operations	-	-	-	-	-	-	85,021	-	-	85,021
Law enforcement	47,555	-	316,068	-	-	36,265	-	-	-	399,888
Library	-	-	-	-	96,793	-	-	-	-	96,793
Other purposes	-	-	-	-	-	-	-	82,516	-	82,516
Assigned to:										
Solid waste and animal control	-	382,629	-	-	-	-	-	-	-	382,629
Emergency management	-	-	-	144,709	-	-	-	-	-	144,709
Total fund balances	47,555	382,629	316,068	144,709	96,793	36,265	85,021	82,516	-	1,191,556
Total Liabilities and Fund Balances	$ 47,555	$ 504,743	$ 348,624	$ 171,996	$ 123,983	$ 36,265	$ 85,058	$ 82,516	$ -	$ 1,400,740

UNION COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Sheriff Surcharge	Solid Waste And Animal Control	911	Emergency Management	Public Library	County Law Enforcement	Clerk Records Modernization	Sheriff Inmate Welfare	Intergovernmental Shared Revenue	Total
Revenues										
Taxes	$ -	$ -	$ -	$ -	$ 143,315	$ -	$ -	$ -	$ -	$ 143,315
Licenses and permits	-	303,548	-	-	-	-	-	-	-	303,548
Intergovernmental	-	131,775	211,706	153,613	93,856	-	-	-	266,188	857,138
Charges for services	-	177,944	-	-	-	-	20,879	5,635	-	204,458
Fines and forfeitures	5,491	-	-	-	-	1,238	-	-	-	6,729
Miscellaneous revenues	-	260,496	101	3,821	9,403	-	-	-	2,875	276,696
Total revenues	5,491	873,763	211,807	157,434	246,574	1,238	20,879	5,635	269,063	1,791,884
Expenditures										
Current:										
Public safety	7,802	-	297,027	226,020	-	-	-	-	315,070	845,919
Physical environment	-	1,022,708	-	-	-	-	-	-	-	1,022,708
Culture and recreation	-	-	-	-	235,238	-	-	-	-	235,238
Court related	-	-	-	-	-	-	1,469	-	-	1,469
Total expenditures	7,802	1,022,708	297,027	226,020	235,238	-	1,469	-	315,070	2,105,334
Excess (deficiency) of revenues over (under) expenditures	(2,311)	(148,945)	(85,220)	(68,586)	11,336	1,238	19,410	5,635	(46,007)	(313,450)
Other financing sources (uses)										
Contributions from joint venture	-	-	-	-	-	-	-	-	-	-
Transfers in	-	65,000	121,850	68,167	-	-	-	-	46,007	301,024
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	65,000	121,850	68,167	-	-	-	-	46,007	301,024
Net change in fund balances	(2,311)	(83,945)	36,630	(419)	11,336	1,238	19,410	5,635	-	(12,426)
Fund balances, beginning of year	49,866	466,574	279,438	145,128	85,457	35,027	65,611	76,881	-	1,203,982
Fund balances, end of year	$ 47,555	$ 382,629	$ 316,068	$ 144,709	$ 96,793	$ 36,265	$ 85,021	$ 82,516	$ -	$ 1,191,556

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF SURCHARGE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 4,000	$ 4,000	$ 5,491	$ 1,491
FS 129 Statutory Reduction	(200)	(200)	-	200
Total revenues	3,800	3,800	5,491	1,691
Expenditures				
Current:				
Public safety	15,000	15,000	7,802	7,198
Total expenditures	15,000	15,000	7,802	7,198
Net change in fund balance	(11,200)	(11,200)	(2,311)	8,889
Fund balance, beginning of year	49,866	49,866	49,866	-
Fund balance, end of year	$ 38,666	$ 38,666	$ 47,555	$ 8,889

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SOLID WASTE AND ANIMAL CONTROL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Licenses and permits	$ 290,000	$ 290,000	$ 303,548	$ 13,548
Intergovernmental	124,150	131,775	131,775	-
Charges for services	146,000	146,000	177,944	31,944
Miscellaneous revenues	230,000	230,000	260,496	30,496
FS 129 Statutory Reduction	(39,508)	(39,508)	-	39,508
Total revenues	750,642	758,267	873,763	115,496
Expenditures				
Current:				
Physical environment	1,112,916	1,143,041	1,022,708	120,333
Total expenditures	1,112,916	1,143,041	1,022,708	120,333
Excess (deficiency) of revenues over (under) expenditures	(362,274)	(384,774)	(148,945)	235,829
Other financing sources (uses)				
Transfers in	65,000	67,000	65,000	(2,000)
Transfers out	-	(2,000)	-	2,000
Total other financing sources (uses)	65,000	65,000	65,000	-
Net change in fund balance	(297,274)	(319,774)	(83,945)	235,829
Fund balance, beginning of year	466,574	466,574	466,574	-
Fund balance, end of year	$ 169,300	$ 146,800	$ 382,629	$ 235,829

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - 911
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 202,500	$ 202,500	$ 211,706	$ 9,206
Miscellaneous revenues	-	-	101	101
FS 129 Statutory Reduction	(6,125)	(6,125)	-	6,125
Total revenues	196,375	196,375	211,807	15,432
Expenditures				
Current:				
Public safety	343,712	343,712	297,027	46,685
Total expenditures	343,712	343,712	297,027	46,685
Excess (deficiency) of revenues over (under) expenditures	(147,337)	(147,337)	(85,220)	62,117
Other financing sources (uses)				
Transfers in	121,850	121,850	121,850	-
Total other financing sources (uses)	121,850	121,850	121,850	-
Net change in fund balance	(25,487)	(25,487)	36,630	62,117
Fund balance, beginning of year	279,438	279,438	279,438	-
Fund balance, end of year	$ 253,951	$ 253,951	$ 316,068	$ 62,117

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - EMERGENCY MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 149,090	$ 149,090	$ 153,613	$ 4,523
Miscellaneous revenues	100	100	3,821	3,721
FS 129 Statutory Reduction	(5)	(5)	-	5
Total revenues	149,185	149,185	157,434	8,249
Expenditures				
Current:				
Public safety	267,107	267,107	226,020	41,087
Total expenditures	267,107	267,107	226,020	41,087
Excess (deficiency) of revenues over (under) expenditures	(117,922)	(117,922)	(68,586)	49,336
Other financing sources (uses)				
Transfers in	68,167	68,167	68,167	-
Total other financing sources (uses)	68,167	68,167	68,167	-
Net change in fund balance	(49,755)	(49,755)	(419)	49,336
Fund balance, beginning of year	145,128	145,128	145,128	-
Fund balance, end of year	$ 95,373	$ 95,373	$ 144,709	$ 49,336

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PUBLIC LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 136,764	$ 136,764	$ 143,315	$ 6,551
Intergovernmental	93,252	93,252	93,856	604
Miscellaneous revenues	10,100	10,100	9,403	(697)
FS 129 Statutory Reduction	(7,343)	(7,343)	-	7,343
Total revenues	232,773	232,773	246,574	13,801
Expenditures				
Current:				
Culture and recreation	243,016	256,516	235,238	21,278
Total expenditures	243,016	256,516	235,238	21,278
Excess (deficiency) of revenues over (under) expenditures	(10,243)	(23,743)	11,336	35,079
Net change in fund balance	(10,243)	(23,743)	11,336	35,079
Fund balance, beginning of year	85,457	85,457	85,457	-
Fund balance, end of year	$ 75,214	$ 61,714	$ 96,793	$ 35,079

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 1,000	$ 1,000	$ 1,238	$ 238
FS 129 Statutory Reduction	(50)	(50)	-	50
Total revenues	950	950	1,238	288
Expenditures				
Current:				
Public safety	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
				-
Excess (deficiency) of revenues over (under) expenditures	(4,050)	(4,050)	1,238	5,288
Net change in fund balance	(4,050)	(4,050)	1,238	5,288
Fund balance, beginning of year	35,027	35,027	35,027	-
Fund balance, end of year	$ 30,977	$ 30,977	$ 36,265	$ 5,288

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CLERK RECORDS MODERNIZATION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for services	$ 18,500	$ 18,500	$ 20,879	$ 2,379
Total revenues	18,500	18,500	20,879	2,379
Expenditures				
Current:				
Court related	40,000	40,000	1,469	38,531
Total expenditures	40,000	40,000	1,469	38,531
Excess (deficiency) of revenues over (under) expenditures	(21,500)	(21,500)	19,410	40,910
Net change in fund balance	(21,500)	(21,500)	19,410	40,910
Fund balance, beginning of year	65,611	65,611	65,611	-
Fund balance, end of year	$ 44,111	$ 44,111	$ 85,021	$ 40,910

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF INMATE WELFARE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for services	$ -	$ -	$ 5,635	$ 5,635
Total revenues	-	-	5,635	5,635
Excess (deficiency) of revenues over expenditures	-	-	5,635	5,635
Net change in fund balance	-	-	5,635	5,635
Fund balance, beginning of year	76,881	76,881	76,881	-
Fund balance, end of year	$ 76,881	$ 76,881	$ 82,516	$ 5,635

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF INTERGOVERNMENTAL SHARED REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 315,070	$ 315,070	$ 266,188	$ (48,882)
Miscellaneous revenues	-	-	2,875	2,875
Total revenues	315,070	315,070	269,063	(46,007)
Expenditures				
Current:				
Public safety	315,070	315,070	315,070	-
Total expenditures	315,070	315,070	315,070	-
Excess (deficiency) of revenues over expenditures	-	-	(46,007)	(46,007)
Other financing sources (uses)				
Transfers in	-	-	46,007	46,007
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

UNION COUNTY, FLORIDA
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Clerk of Circuit Court	Sheriff	Tax Collector	Total Custodial Funds
ASSETS				
Cash and cash equivalents	$ 114,272	$ 33,415	$ 112,775	$ 260,462
Receivables	286	-	-	286
Due from other funds	788	-	-	788
Total assets	$ 115,346	$ 33,415	$ 112,775	$ 261,536
LIABILITIES				
Accounts payable and accrued expenses	$ 15,300	$ -	$ -	$ 15,300
Due to individuals	3,342	-	-	3,342
Due to other funds	18,881	28,016	8,431	55,328
Due to other governments	16,280	-	104,344	120,624
Total liabilities	$ 53,803	$ 28,016	$ 112,775	$ 194,594
NET POSITION RESTRICTED FOR OTHERS	$ 61,543	$ 5,399	$ -	$ 66,942

UNION COUNTY, FLORIDA
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Clerk of Circuit Court	Sheriff	Tax Collector	Total Custodial Funds
Additions				
Taxes	$ -	$ -	$ 5,658,509	$ 5,658,509
Charges for services	-	34,226	-	34,226
Permits, fees, and special assessments	-	-	240,997	240,997
Court related	1,619,567	11,115	-	1,630,682
Total additions	1,619,567	45,341	5,899,506	7,564,414
Deductions				
Court related payments	1,036,265	-	-	1,036,265
Payments to individuals	-	9,166	244,780	253,946
Payments to other governments	727,976	10,660	5,654,726	6,393,362
Payments to BOCC	-	28,015	-	28,015
Total deductions	1,764,241	47,841	5,899,506	7,711,588
Net change in fiduciary net position	(144,674)	(2,500)	-	(147,174)
Net position, beginning of year	206,217	7,899	-	214,116
Net position, end of year	$ 61,543	$ 5,399	$ -	$ 66,942

Statistical Section

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

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Financial Trends 74
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 78
These schedules contain information to help the reader assess the factors affecting the County's local revenue sources and property taxes.

Debt Capacity 82
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 86
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and help make comparisons over time and with other governments.

Operating Information 88
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports and/or audited financial statements for the relevant year.

SCHEDULE 1
UNION COUNTY, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
Governmental activities										
Net investment in capital assets	$ 15,821,283	$ 16,638,844	$ 16,472,389	$ 15,736,855	$ 14,042,694	$ 14,083,692	$ 12,755,750	$ 13,523,234	$ 14,028,961	$ 14,548,803
Restricted for:										
Court Operations	85,021	65,611	75,321	194,436	183,795	172,168	99,692	131,507	356,193	307,603
Public Safety	1,900,276	1,862,939	1,790,889	1,523,030	1,486,030	1,421,856	1,695,573	1,335,096	1,246,363	1,496,595
Physical Environment							75,024			78,998
Economic Environment							265	18,757	269	18,313
Emergency Medical Services					217,111	389,940				
Transportation	310,045	308,235	576,171	575,539	506,385	496,453	438,353	433,414	409,899	513,063
Culture and Recreation							185,415	92,714	52,306	72,303
Solid Waste Operations					389,352	285,760				
Library	96,793	85,457	105,337	108,902	105,265	120,030				
Building inspections	41,400	18,877								
Other purposes	82,516	76,881	69,454	63,465	60,411	54,663				
Unrestricted	(957,829)	(8,075,210)	(4,510,650)	(4,448,480)	(3,143,187)	(2,627,228)	(2,236,912)	(2,117,466)	886,121	476,559
Total governmental activities net position	$ 17,379,505	$ 10,981,634	$ 14,578,911	$ 13,753,747	$ 13,847,856	$ 14,397,334	$ 13,013,160	$ 13,417,256	$ 16,980,112	$ 17,512,237

Source: Union County Clerk of Courts & Comptroller

Notes:
(1) Breakdown of restricted amounts for 2010 is not available.
(2) The County implemented GASB 68 beginning with fiscal year 2015 and GASB 75 beginning with fiscal year 2019.

SCHEDULE 2
UNION COUNTY, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
Expenses										
Governmental Activities:										
General Government	$ 1,374,970	$ 5,207,494	$ 2,099,057	$ 2,265,607	$ 1,714,061	$ 2,495,058	$ 2,297,694	$ 1,821,632	$ 1,956,378	$ 1,931,680
Public Safety	3,743,539	5,697,435	6,081,522	5,585,411	5,052,545	4,506,463	4,597,837	4,085,368	4,618,584	4,584,762
Physical Environment	1,108,002	1,261,700	1,266,123	1,428,394	1,324,184	1,004,420	976,727	966,071	689,828	974,676
Economic Environment	161,818	286,365	316,504	449,292	387,439	375,893	583,079	614,340	416,130	130,854
Transportation	1,880,993	1,982,053	1,736,557	1,847,495	1,636,348	1,110,257	2,287,600	1,430,543	1,757,493	1,465,375
Human Services	304,282	328,553	306,239	366,807	357,712	331,440	293,776	295,673	385,461	294,407
Culture and Recreation	448,834	477,422	466,684	398,043	480,984	350,670	331,225	315,316	298,346	288,610
Court Related	880,424	1,115,867	1,129,122	1,185,498	1,073,249	1,109,470	930,741	839,158	828,901	821,565
Interest on Long-term Debt	2,140	15,068	430	10,933	5,136	7,557	17,187	17,620	24,614	34,216
Total Governmental Activities Expenses	$ 9,905,002	$ 16,371,957	$ 13,402,238	$ 13,537,480	$ 12,031,658	$ 11,291,228	$ 12,315,866	$ 10,385,721	$ 10,975,735	$ 10,526,145
Program revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 290,070	$ 277,974	$ 274,176	$ 275,487	$ 279,601	$ 237,702	$ 220,660	$ 368,716	$ 523,611	$ 238,282
Public Safety	1,151,902	1,120,259	856,787	898,168	864,237	922,200	1,306,130	868,327	819,759	1,068,009
Physical Environment	681,492	699,411	707,037	741,581	860,681	526,113	523,645	183,136	171,540	118,385
Economic Environment	-	-	-		-	-	-	-	-	-
Transportation	2,560	865	-	-		-	-	290	5,319	95,870
Human Services	-	-	-		-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	1,960	-	-	2,690
Court-related	211,219	195,776	304,400	223,424	224,464	177,093	193,317	93,738	14,044	112,037
Operating Contributions - Gas Taxes	1,083,323	984,902	902,928	974,781	996,848	954,797	880,986	856,492	818,347	835,208
Other Operating Contributions & Grants	4,873,970	1,930,286	3,783,185	1,942,843	1,480,051	1,190,122	1,715,138	1,598,325	1,735,527	717,172
Capital Grants and Contributions	437,875	903,810	1,189,390	2,492,910	638,747	1,077,489	852,619	246,086	-	1,974,604
Total Governmental Activities Program Revenues	8,732,411	6,113,283	8,017,903	7,549,194	5,344,629	5,085,516	5,694,455	4,215,110	4,088,147	5,162,257
Governmental activities	$ (1,172,591)	$ (10,258,674)	$ (5,384,335)	$ (5,988,286)	$ (6,687,029)	$ (6,205,712)	$ (6,621,411)	$ (6,170,611)	$ (6,887,588)	$ (5,363,888)
Total Net Revenue (Expense)	$ (1,172,591)	$ (10,258,674)	$ (5,384,335)	$ (5,988,286)	$ (6,687,029)	$ (6,205,712)	$ (6,621,411)	$ (6,170,611)	$ (6,887,588)	$ (5,363,888)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	$ 2,941,095	$ 2,601,879	$ 2,562,211	$ 2,362,893	$ 2,268,076	$ 2,260,588	$ 2,229,499	$ 2,255,997	$ 2,174,315	$ 2,137,625
Sales Taxes (Local Option)	986,756	787,397	680,022	640,740	635,359	617,888	554,818	542,031	486,695	479,217
Telecommunication Taxes	42,280	39,832	45,724	40,817	57,974	58,877	58,731	64,612	64,862	63,791
Intergovernmental Revenues (Not Restricted)	3,224,184	2,833,040	2,777,467	2,784,390	3,085,974	3,230,060	2,616,953	3,014,431	2,827,973	3,293,164
Licenses and Permits			-	-	-	573,847	574,814	527,404	534,582	528,450
Fines and Forfeitures			-	-	-	20,865	37,845	83,444	107,660	85,911
Investment Earnings			-	-	-	-	-	-	-	-
Miscellaneous	376,517	399,249	144,075	155,957	90,168	136,389	134,655	52,548	159,373	550,807
Transfers										
Total Governmental Activities	$ 7,570,832	$ 6,661,397	$ 6,209,499	$ 5,984,797	$ 6,137,551	$ 6,898,514	$ 6,207,315	$ 6,540,467	$ 6,355,460	$ 7,138,965
Total Change in Net Position	$ 6,398,241	$ (3,597,277)	$ 825,164	$ (3,489)	$ (549,478)	$ 692,802	$ (414,096)	$ 369,856	$ (532,128)	$ 1,775,077

Source: Union County Clerk of Courts & Comptroller

SCHEDULE 3
UNION COUNTY, FLORIDA
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
General fund										
Restricted for:										
Court Operation	$ 64,633	$ 64,843	$ 79,174	$ 108,233	$ 97,668	$ 97,694	$ 99,692	$ 88,128	$ 307,099	$ 279,245
Emergency Medical Services			-	-	-	-	-	-	-	-
Law Enforcement			-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-
Solid Waste Operations			-	-	-	-	-	-	-	-
Library			-	-	-	-	-	-	-	-
Building Inspections	41,400	18,877								
Other purposes			-	-	-	-	-	-	-	-
Undesignated			-	-	-	-	-	-	-	-
Nonspendable: Prepaid Items	210	120	-	98,460						
Assigned to:										
Emergency Management					-					
Healthcare reimbursement	147,802	88,098	88,098	52,510						
Jail Construction	99,433	130,000	80,000	60,000	30,000	-	-	-	-	-
ARPA Projects	2,706,089		-	-	-	-	-	-	-	-
Other Assigned Funds			-	-	-	-	-	-	156,308	86,000
Subsequent year's budget	660,177	214,587	713,084	878,985	-	-	-	-	-	-
Unassigned	2,308,958	2,124,924	1,563,358	869,686	2,348,916	2,271,150	2,045,924	1,839,960	997,659	595,775
Total general fund	$ 6,028,702	$ 2,641,449	$ 2,523,714	$ 2,067,874	$ 2,476,584	$ 2,368,844	$ 2,145,616	$ 1,928,088	$ 1,461,066	$ 961,020
Other Governmental Funds										
Restricted for:										
Court Operations	$ 85,021	$ 65,611	$ 75,321	$ 86,203	$ 86,127	$ 74,474	$ 78,872	$ 81,247	$ 93,230	$ 73,120
Law Enforcement	1,900,276	1,862,939	1,790,889	1,523,030	1,486,030	1,421,856	1,372,444	1,312,613	1,259,935	1,237,740
Transportation	310,045	308,235	576,171	575,539	506,385	496,453	438,353	480,854	458,940	564,245
Library	96,793	85,457	105,337	108,902	105,265	120,030	106,543	122,803	90,279	99,661
Other purposes	82,516	76,881	69,454	63,465	60,411	54,663	287,818	91,571	67,989	107,733
Nonspendable:										
Transportation										9,468
Assigned to:										
Emergency Management	144,709	145,128	147,453	115,319	88,625	77,645	36,386	66,005	53,300	70,896
Emergency Medical Services	558,846	731,614	949,855	192,815	217,111	389,940	270,353	42,719		305,908
Solid Waste & Animal Control	382,629	466,574	547,056	504,385	389,352	285,760				
Landfill Closure			-			40,764				278,392
Unclassified Assigned Funds			-							
Unassigned								(80,436)	(86,189)	
Total other governmental funds	$ 3,560,835	$ 3,742,439	$ 4,261,536	$ 3,169,658	$ 2,939,306	$ 2,961,585	$ 2,590,769	$ 2,117,376	$ 1,937,484	$ 2,747,163

Source: Union County Clerk of Courts & Comptroller

SCHEDULE 4
UNION COUNTY, FLORIDA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
Revenues										
Taxes	$ 4,968,676	$ 4,413,515	$ 4,190,530	$ 4,018,627	$ 3,957,634	$ 3,891,770	$ 3,724,034	$ 3,719,132	$ 3,544,222	$ 3,515,841
Licenses and permits	638,943	608,642	573,211	556,983	562,136	551,019	545,192	527,404	534,582	528,450
Intergovernmental revenue	8,517,884	5,624,207	7,722,917	7,176,365	5,129,158	5,475,720	5,046,914	4,528,842	4,158,770	5,654,940
Charges for services	1,446,705	1,429,646	1,178,268	1,309,505	1,244,543	1,549,400	2,105,012	1,514,207	1,534,273	1,635,273
Fines and forfeitures	59,532	51,771	180,451	64,461	116,526	68,063	44,669	83,444	107,660	85,911
Miscellaneous revenues	596,995	651,903	394,625	220,650	159,987	239,357	105,974	78,956	162,934	569,517
Total revenues	16,228,735	12,779,684	14,240,002	13,346,591	11,169,984	11,775,329	11,571,795	10,451,985	10,042,441	11,989,932
Expenditures										
General government	2,732,207	2,643,040	2,361,252	2,390,777	2,179,188	2,198,511	1,948,580	1,918,931	1,881,919	1,883,470
Public safety	5,493,385	5,344,645	5,342,890	4,920,503	4,718,629	4,586,676	4,610,490	4,056,674	4,557,120	4,254,644
Physical environment	1,159,141	1,146,252	1,154,050	1,213,890	1,165,620	959,704	1,036,532	1,009,917	1,028,308	999,060
Economic environment	209,671	286,365	329,104	421,190	369,525	370,045	583,080	614,340	416,130	130,854
Transportation	1,147,057	2,054,657	2,132,532	3,127,875	1,648,087	1,953,191	2,145,320	1,063,759	1,176,455	3,163,316
Human services	234,122	270,467	256,010	290,759	302,214	293,125	283,899	285,797	364,941	283,352
Culture and recreation	307,733	384,066	277,706	297,088	394,546	322,055	32,574	353,129	258,032	262,370
Court-related	851,168	763,784	858,395	786,899	738,893	863,476	710,261	751,883	728,950	722,534
Capital outlay	646,383	125,457	-	-	-	-	-	-	-	-
Debt service:										
Principal	229,284	112,333	116,681	228,569	157,868	131,827	160,138	131,959	272,963	276,381
Interest	5,666	15,068	6,113	17,130	16,974	18,681	17,187	17,620	24,614	34,216
Total expenditures	13,015,817	13,146,134	12,834,733	13,694,680	11,691,544	11,697,291	11,528,061	10,204,009	10,709,432	12,010,197
Excess of revenues over/(under) expenditures	3,212,918	(366,450)	1,405,269	(348,089)	(521,560)	78,038	43,734	247,976	(666,991)	(20,265)
Other financing sources (uses)										
Contributions from joint venture		-		200,000	330,001	330,000	330,000	330,000	430,000	330,000
Article V Reversion	(6,122)	(36,059)		(30,269)	(20,014)					
Transfers in	743,624	952,351	2,350,443	1,096,206	836,988	758,582	1,355,324	736,600	1,185,580	1,121,937
Transfers out	(743,624)	(952,351)	(2,350,443)	(1,096,206)	(836,988)	(758,582)	(1,355,324)	(736,600)	(1,185,580)	(1,121,937)
Transfers Out to Others							(628)	(168)	(47,372)	(154)
Loan and capital lease proceeds			142,449		297,034	186,006	307,841			247,301
Sale of Capital Assets							9,974	43,836		
Total other financing sources (uses)	(6,122)	(36,059)	142,449	169,731	607,021	516,006	647,187	373,668	382,628	577,147
Net change in fund balances	3,206,796	(402,509)	1,547,718	(178,358)	85,461	594,044	690,921	621,644	(284,363)	556,882
Beginning Fund Balance	6,382,741	6,785,250	5,237,532	5,415,890	5,330,429	4,736,385	4,045,464	3,423,820	3,708,183	3,151,301
Ending Fund Balance	$ 9,589,537	$ 6,382,741	$ 6,785,250	$ 5,237,532	$ 5,415,890	$ 5,330,429	$ 4,736,385	$ 4,045,464	$ 3,423,820	$ 3,708,183
Total Capital Outlay	646,383	125,457	2,233,711	2,850,062	1,400,247	2,114,962	647,642	687,085	626,896	2,442,089
Ratio of debt service expenditures to noncapital expenditures	2.05%	1.00%	1.17%	2.32%	1.73%	1.60%	1.66%	1.60%	3.04%	3.36%

Source: Union County Clerk of Courts & Comptroller

SCHEDULE 5
UNION COUNTY, FLORIDA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property			Personal Property	Total	Direct Tax Rate
	Residential	Commercial & Other	Agricultural			
2022	$ 281,307,264	$ 169,611,574	$ 35,569,502	$ 312,328,669	$ 798,817,009	10.50000
2021	249,686,311	159,924,164	43,053,787	68,446,455	521,110,717	10.50000
2020	233,586,362	156,155,170	41,098,989	61,613,164	492,453,685	10.50000
2019	225,337,195	151,040,473	41,070,547	52,922,642	470,370,857	10.50000
2018	217,902,292	150,315,700	41,100,845	52,373,128	461,691,965	10.50000
2017	214,528,486	150,084,065	41,319,175	52,365,611	458,297,337	10.50000
2016	212,953,107	149,977,795	38,870,127	50,633,315	452,434,344	10.50000
2015	212,125,068	147,571,853	38,608,507	55,236,415	453,541,843	10.50000
2014	212,798,861	146,103,037	35,638,788	51,884,126	446,424,812	10.50000
2013	210,396,331	147,924,315	35,651,085	49,904,760	443,876,491	10.50000

Source: Union County Property Appraiser

SCHEDULE 6
UNION COUNTY, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(PER $1,000 ASSESSED VALUATION)

	Fiscal Year Taxes Are Payable									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
County:										
General Fund	10.000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Library Fund	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Total County Direct	10.50000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000
Other County-wide:										
School Board	5.5620	6.0810	6.1440	6.1440	6.3710	6.6310	6.8800	7.1800	7.3690	7.5950
Suwannee River Water Management District	0.3368	0.0370	0.3840	0.3840	0.3948	0.4027	0.4093	0.4104	0.4141	0.4143
Total County-wide	16.40000	16.6180	17.0280	17.0280	17.2658	17.5337	17.7893	18.0904	18.2831	18.5093
Municipalities:										
City of Lake Butler	2.7500	2.7500	2.7500	2.7500	2.7500	2.7500	2.3547	2.3302	2.2547	2.2599
Town of Worthington Springs	1.7295	1.7295	1.4000	1.4000	1.4839	1.4925	1.5853	1.6324	1.6000	1.6000

Source: Union County Property Appraiser

SCHEDULE 7
UNION COUNTY, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

		Fiscal Year Ended September 30, 2022	
Taxpayer	**Type of Business**	**2021 Taxable Value**	**Percent of Total Taxable Value**
Florida Power & Light	Utility	$ 31,706,441	10.15
Weyerhaeuser Company	Agriculture	14,247,595	4.56
Clay Electric Corp Inc	Utility	12,598,382	4.03
West Fraser Southeast, Inc.	Industrial	5,663,017	1.81
Roberts Site Development, Inc.	Real Estate & Development	3,190,990	1.02
Windstream Florida Inc	Utility	3,167,408	1.01
CVS	Retail Sales	1,960,243	0.63
Lake Butler, LLC	Industrial	1,828,058	0.59
Medlink Management Services	Retail Sales	1,623,885	0.52
Florida Gas Transmission Co	Utility	1,299,079	0.42
Subtotal Principal Taxpayers		**77,285,098**	**24.74**
All Other Taxpayers		235,043,571	75.26
Total		**$ 312,328,669**	**100.00**
Total Assessed Value		**$ 798,817,009**	

		Fiscal Year Ended September 30, 2013	
Taxpayer	**Type of Business**	**2012 Taxable Value**	**Percent of Total Taxable Value**
Plum Creek Timberlands, LP	Agriculture	$ 9,845,860	4.00
Clay Electric Corp Inc	Utility	7,798,945	3.17
Gilman Building Products	Industrial	4,784,258	1.94
Florida Power & Light	Utility	3,893,760	1.58
Windstream	Utility	3,324,021	1.35
Lake Butler, LLC	Industrial	2,698,751	1.10
CVS	Retail Sales	2,456,121	1.00
Medlink Management	Retail Sales	2,314,079	0.94
Florida Gas Transmission	Utility	1,713,005	0.70
Shadd, John L.	Ag/Transportation	1,677,863	0.68
Subtotal Principal Taxpayers		**40,506,663**	**16.46**
All Other Taxpayers		205,878,816	83.54
Total		**$ 246,385,479**	**100.00**
Total Assessed Value		**$ 443,876,491**	

Source: Union County Property Appraiser

SCHEDULE 8
UNION COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

		Collected in Fiscal Year	
Fiscal Year	**Total Tax Levy**	**Total Collections**	**Percent of Levy**
2022	$ 3,084,927	$ 3,010,804	98.00
2021	2,622,406	2,467,745	94.10
2020	2,647,497	2,417,663	91.32
2019	2,447,715	2,362,893	96.53
2018	2,292,419	2,268,076	98.94
2017	2,357,726	2,260,588	95.88
2016	2,321,069	2,229,499	96.05
2015	2,318,749	2,255,997	97.29
2014	2,292,574	2,174,315	94.84
2013	2,294,406	2,137,625	93.17

Sources:
Total Tax Collections: Union County Tax Collector

Notes:
(1) Taxes may be paid at a discount that starts at four percent on November 1, and declines by one percent per month until the discount period ends on the last day of February.

(2) Information above pertains to the following County Taxing Authorities:
Union County General Fund
Union County Special Library District
Union County Health Department

(3) The County entered into an agreement with the Lake Butler Community Redevelopment Agency, resulting in 50% of the funds taxed the the CRA being remitted back to the County, beginning Fiscal Year ended September 30, 2016. The amount of revenue redirected to the County as a result of this agreement was approximately $20,739 in that year.

(4) The Union County Tax Collector reports that all Tax Certificates are sold every year in the County, with the exception of tax amounts due that are less than $250. These unsold certificates total an immaterial amount, and are not documented by the Tax Collector.

SCHEDULE 9
UNION COUNTY, FLORIDA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities: Notes Payable	Total Primary Government	Percentage of Personal Income	Per Capita (1)
2022	$ -	$ -	0.00%	$ -
2021	-	406,302	11.88%	38.93
2020	-	496,384	14.95%	48.39
2020	41,487	470,616	14.17%	45.88
2019	213,794	699,185	21.78%	68.17
2018	299,651	704,492	23.31%	66.37
2017	342,911	660,781	22.02%	63.35
2016	132,806	475,652	16.66%	44.56
2015	241,006	609,007	21.92%	58.60
2014	479,427	881,970	32.24%	84.09
2013	672,700	911,050	33.22%	87.04

Source: Union County Clerk of Circuit Court & Comptroller, Finance Department

(1) Note: Per capita debt reported on resident population, excluding DOC inmates.

SCHEDULE 10
UNION COUNTY, FLORIDA
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Union County has no bonded debt.

Source: Union County Clerk of Circuit Court & Comptroller, Finance Department

SCHEDULE 11
UNION COUNTY, FLORIDA
LEGAL DEBT MARGIN

The Constitution of the State of Florida,
Florida Statute 200.181, set no legal debt margin.
Additionally, Union County has no bonded debt.

Source: Union County Clerk of Circuit Court & Comptroller, Finance Department

SCHEDULE 12
UNION COUNTY, FLORIDA
PLEDGED REVENUE COVERAGES

Union County has no bonded debt.

Source: Union County Clerk of Circuit Court & Comptroller, Finance Department

SCHEDULE 13
UNION COUNTY, FLORIDA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Fl Dept of Corrections Inmate Population (5)	Residents	Per Capita Income (1)	Per Capita Income excluding inmate population (1)	Personal Income (in thousands) (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (percent) (4)
2022	15,550	3,866	11,684	$ 25,293	$ 33,662	$ 393,306	39.3	2,395	3.1%
2021	15,799	4,234	11,565	$ 23,633	$ 32,285	$ 373,378	39.3	2,300	3.7%
2020	15,410	4,972	10,438	$ 22,188	$ 32,757	$ 341,919	39.3	2,288	6.7%
2019	14,940	4,682	10,258	$ 22,227	$ 32,371	$ 332,065	39.5	2,272	3.0%
2018	15,469	5,212	10,257	$ 20,756	$ 31,304	$ 321,082	39.8	2,260	3.3%
2017	15,252	4,637	10,615	$ 19,815	$ 28,471	$ 302,215	46.7	2,292	3.8%
2016	15,274	4,843	10,431	$ 19,647	$ 28,769	$ 300,094	40.3	2,235	4.3%
2015	15,260	4,586	10,674	$ 18,710	$ 26,748	$ 285,511	40.0	2,282	4.9%
2014	15,162	4,769	10,393	$ 18,327	$ 26,737	$ 277,879	39.2	2,275	6.0%
2013	15,258	4,769	10,489	$ 17,928	$ 26,079	$ 273,547	39.8	2,213	6.3%

Sources:
(1) Bureau of Economic Analysis, data reported one year behind
(2) United States Census Bureau, data reported one year behind
(3) Union County School District Finance Department
(4) Florida Department of Economic Opportunity
(5) Union County Budget Documents

SCHEDULE 14
UNION COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR

Fiscal Year Ended September 30, 2022

Taxpayer	Number of Employees	Percent of Total Employment
Department of Corrections - RMC	812	20.59
Department of Corrections - UCI	565	14.33
Centurion - RMC	197	4.99
Union County School Board	385	9.76
Pritchett Trucking	295	7.48
West Frasier	140	3.55
Union County Government	140	3.55
Centurion - UCI	65	1.65
Lake Butler Hospital	103	2.61
PRIDE Enterprises	170	4.31
Total Principal Employers	**2,872**	**72.82**
Estimated Total Workforce	3,944	

Sources:
Surveys by Union County Clerk of Courts & Comptroller
City of Lake Butler Budget
Florida Department of Economic Opportunity
North Florida Economic Development Partnership

Note:
Information regarding principal employers was not available prior to 2019.

SCHEDULE 15
UNION COUNTY, FLORIDA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	As of September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
Board of County Commissioners										
Commissioners	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Courthouse Maintenance	1.00	1.50	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Administration	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00
Building Department	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management	3.00	3.00	3.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00
Emergency Medical Services	14.00	12.50	14.00	14.00	14.00	16.00	14.00	14.00	14.00	16.00
911 Call Center	11.00	10.00	11.00	10.00	9.00	9.00	8.00	9.00	8.00	8.00
Solid Waste	12.50	14.00	12.25	11.50	11.50	11.50	11.50	12.50	12.50	11.50
Agriculture Extension Office	3.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Road Department	13.50	15.00	14.50	13.50	12.50	12.50	12.50	12.50	12.50	12.50
Recreation Department	1.00									
Library	4.75	4.75	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Board of County Commissioners	**73.25**	**72.65**	**73.40**	**68.40**	**65.40**	**68.40**	**64.40**	**66.40**	**64.40**	**65.40**
Constitutional Offices										
Clerk of Courts & Comptroller	9.75	10.75	10.75	11.00	11.00	11.00	11.00	11.70	12.00	12.00
Property Appraiser	4.00	4.00	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00
Sheriff	27.50	27.50	26.50	26.50	26.50	26.50	24.00	24.00	24.00	24.00
Supervisor of Elections	3.50	3.50	3.40	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Tax Collector	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total County Full-Time Equivalent Employees	**122.00**	**122.40**	**122.55**	**117.40**	**114.40**	**117.90**	**111.40**	**114.10**	**112.40**	**113.40**

Source: Union County Payroll Records & various constitutional offices

SCHEDULE 16
UNION COUNTY, FLORIDA
OPERATING INDICATOR BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	As of September 30,									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
General government										
Number of elections conducted	1	1	2	2	2	2	2	2	2	2
Number of invoices/vouchers processed	4,169	4,904	4,686	4,750	4,727	4,726	4,973	5,202	4,985	5,225
Number of building permits issued	628	581	80	48	82	36	40	52	34	N/A
Public Safety										
Number of E-911 calls received in Dispatch	7051	6,500	6,000	6,000	6,000	7,200	5,700	5,800	7,200	6,250
Number of Calls for Fire Services*		420	431	359	339	330	304	229	253	255
Number of emergency medical services transports	1,408	1,241	1,136	1,195	1,232	1,797	1,558	1,442	N/A	N/A
Number of deaths investigated by Medical Examiner	14	13	15	10	8	6	11	7	9	14
Human Services										
Number of clients receiving general fund assistance	3	0	2	3	2	1	1	N/A	N/A	N/A
Number of dogs and cats picked up by Animal Control	215	225	366	187	N/A	N/A	N/A	N/A	N/A	N/A
Cultural & Recreational										
Total library circulation	24,446	25,557	28,373	36,949	38,141	47,682	43,901	45,944	52,533	59,352
Number of library users of electronic resources	3,400	2,980	32,442	5,234	6,131	8,523	8,636	10,129	12,797	10,446
Number of events at the Library (Youth, Teen, Adult)	143	107	158	177	168	131	132	131	127	110
Library Attendees	38,353		60,379	52,921	55,633	60,640	60,416	65,566	72,583	74,151
Ag Ext & 4-H										
Ag/Natural Resources	4,867	5,948	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4-H and Youth Development	10,008	9,755	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Educational materials developed	26	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Refuse disposal										
Tons of solid waste processed	6,193	6,457	6,291	9,044	9,577	8,836	13,600	4,371	8,545	9,747
Number of unincorporated residential units served	4,325	4,293	4,232	4,183	4,133	4,108	4,062	4,045	4,041	4,087

Sources:
Various County Departments
Union County Supervisor of Elections
Union County Property Appraiser
Union County Clerk of Courts & Comptroller, Finance Department

*NOTE: Previous years reporting of Fire Service calls were calculated using an outdated software and were restated in 2020.

SCHEDULE 17
UNION COUNTY, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTIONAL DEPARTMENT
LAST TEN FISCAL YEARS

	As of September 30, 2021									
	2022	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
General government										
Number of Administrative/Office Facilities	11	11	11	10	10	10	10	11	10	10
Number of Storage Facilities	3	3	3	3	3	3	3	3	3	3
Square Footage of Facilities	65,064	65,064	65,064	65,064	65,064	65,064	65,064	65,504	63,104	63,104
Acreage of Properties	21,891	21886	21886.00	21.89	21.89	21.89	21.89	22.89	20.43	20.43
Number of Light-duty Vehicles	2	2	2	2	2	2	2	2	2	2
Number of Medium and Heavy-Duty Vehicles	4	4	4	4	4	4	4	4	4	4
Public safety										
Volunteer Fire Department										
Number of Pumper Trucks	5	5	**5**	5	5	5	5	5	5	5
Number of Fire Stations	4	4	4	4	4	4	4	4	4	3
Total Square footage of Fire Stations	2400	2400	2400	2,400	2,400	2,400	2,400	2,400	N/A	N/A
Acreage of Fire Station Properties	2.46	2.46	2	2.46	2.46	2.46	2.46	2.46	N/A	N/A
Emergency Medical Services										
Number of Ambulances	5	5	4	5	5	5	5	5	4	4
Number of Command Posts	0	0	2	2	2	2	2	2	2	2
Deuce Military Humvee	0	0	1	1	1	1	1	1	1	1
Sheriff's Office										
Number of sheriff vehicles	19	18	18	18	18	18	18	18	18	18
Average age of sheriff vehicles (years)	5	5	5	4	4	4	4	5	5	5
Average Annual Mileage per Vehicle (thousands)	30,000	30,000	65	27	N/A	N/A	N/A	N/A	N/A	N/A
Mosquito Control sprayer truck	2	2	2	2	0	0	0	0	0	0
Transportation										
Total Miles of Paved Road	275	275	275	275	275	275	275	275	275	275
Total Miles of Unpaved Road	64	64	64	64	64	64	64	64	64	64
Bridges	7	7	7	7	7	7	7	7	7	7
Number of Dump Trucks	4	4	4	4	4	4	4	4	4	4
Number of Passenger Vans	3	3	3	3	3	3	3	3	3	3
Equipment Trailers	3	3	3	3	3	3	3	3	3	3
Motor Graders	2	2	2	2	2	2	2	2	2	2
Other Heavy Equipment	1	1	1	1	1	1	1	0	0	0
Retention Ponds	4	4	4	4.00	2.00	1.00	N/A	N/A	N/A	N/A
Retention Ponds Acreage	23.6	23.6	23.60	23.60	9.80	5.00	N/A	N/A	N/A	N/A
Culture & Recreation										
Library	1		1	1	1	1	1	1	1	1
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Vehicles	1	1	1	1	1	1	1	1	1	1
Square footage of building	9124	9124	9,124	9,124	9,124	9,124	9,124	9,124	9,124	9,124
Total Acreage	4	4	4	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Parks and Recreation Centers										
Number of Community Centers	2	2	2	1	1	1	1	1	1	1
Number of Recreation Complexes	1	1	1	1	1	1	1	1	1	1
Number of Baseball/Softball Diamonds	8	8	8	8	8	8	8	8	8	8
Number of Parks	3	3	3	3	3	3	3	3	3	3
Number of Playgrounds	4	4	4	4	4	4	4	3	3	3
Number of Basketball Courts	3	3	3	3	3	3	3	2	2	2
Number of Farmer's Markets	1	2	2	0	0	0	0	1	1	1
Combined Acreage of All Parks	201.32	201.32	201.32	201.32	201.32	201.32	201.32	198.17	199.12	199.12
Square Footage of Buildings for Concessions/Bathrooms	15,656	15,656	15,656	12,856	12,856	12,856	12,856	13,600	13,600	13,600
Refuse disposal										
Collection Sites	5	5	5	5	5	5	5	5	5	5
Square Footage of Buildings	1520	1520	1520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
Oil Collection Stations (Acreage)	1(.017)	1(.017)	1 (0.17)	1 (0.17)	1 (0.17)	1 (0.17)	1 (0.17)	1 (0.17)	1 (0.17)	1 (0.17)
Acreage of Landfill (Retired)	33	33	33	33.12	33.12	33.12	33.12	33.12	33.12	33.12
Number of Garbage Trucks	3	3	3	3	3	3	3	3	3	3
Number of Passenger Vans	1	1	1	1	1	1	1	1	1	1

Sources:
Various County Departments
Union County Property Appraiser
Union County Clerk of Courts & Comptroller, Finance Department

OTHER REPORTS AND SCHEDULE

UNION COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor/Pass Through Grantor/Program Title	CSFA Number	Contract Number	Expenditures
STATE AGENCY			
Executive Office of the Governor			
Direct:			
Emergency Management Programs	31.063	A0229	$ 63,045
Emergency Management Programs	31.063	A0294	44,877
Total Emergency Management Programs			107,922
Passed through Division of Emergency Management			
Local Emergency Management and Mitigation Initiatives	31.064	F0025	190,000
Total Executive Office of the Governor			297,922
Florida Department of Environmental Protection			
Direct:			
Small County Consolidated Waste Grants	37.012	SC229	93,750
Direct:			
Florida Recreation Development Assistance Program	37.017	A1026	56,546
Total Florida Department of Environmental Protection			150,296
Florida Housing Finance Corporation			
Direct:			
State Housing Initiatives Partnership (SHIP)	40.901	2020/2021	177,958
State Housing Initiatives Partnership (SHIP)	40.901	2021/2022	35,000
Total Florida Housing Finance Corporation			212,958
Florida Department of Agriculture and Consumer Services			
Direct:			
Mosquito Control State Aid	42.003	2021-2022	38,025
Total Florida Department of Agriculture and Consumer Services			38,025
Department of Financial Services			
Direct:			
Volunteer Firefighter Grant Assistance Program	43.006	FM610	15,268
Total Department of Financial Services			15,268
Florida Department of State			
Direct:			
State Aid to Libraries	45.030	22-ST-40	93,856
Total Florida Department of State			93,856
Florida Department of Transportation			
Direct:			
Small County Outreach Program	55.009	G2242	256
Small County Outreach Program	55.009	G0L03	226,479
Small County Outreach Program	55.009	G0U65	150,120
Total Small County Outreach Program			376,855
Direct:			
Small County Road Assistance Program	55.016	G2176	18,666
Small County Road Assistance Program	55.016	G2177	65,237
Total Small County Road Assistance Program			83,903
Total Florida Department of Transportation			460,758
Department of Law Enforcement			
Direct:			
Law Enforcement Salary Assistance for Fiscally Constrained Counties	71.067	7G041	73,950
Total Department of Law Enforcement			73,950
Florida Department of Management Services			
Direct:			
Wireless 911 Emergency Telephone System Rural County Grant Program	72.001	22-04-24	34,499
Total Wireless 911 Emergency Telephone System Agreement			34,499
Direct:			
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S17-21-02-34	32,141
Total Florida Department of Management Services			66,640
Total Expenditures of State Financial Assistance			$ 1,409,673

See accompanying notes to schedule of expenditures of state financial assistance.

UNION COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of state financial assistance includes the state grant activity of Union County, Florida (the County). The information in this schedule is presented in accordance with the requirements of Section 215.97, Florida Statutes, *Florida Single Audit Act*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Section 215, Florida Statutes, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) **Contingency:**

Project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the County. In the opinion of management, all project expenditures included on the accompanying schedule are in compliance with the terms of the project agreements and applicable federal and state laws and regulations.

(4) **Subrecipients:**

During the year ended September 30, 2022, the County provided no grant awards to subrecipients.

UNION COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

A. **Summary of Auditors' Results:**

Financial Statements:

Type of audit report issued on the financial statements:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	__X__ no
Significant deficiency(ies) identified?	____ yes	__X__ none reported
Noncompliance material to financial statements noted?	____ yes	__X__ no

State Financial Assistance:

Internal control over major State projects:		
Material weakness(es) identified?	____ yes	__X__ no
Significant deficiency(ies) identified?	____ yes	__X__ none reported
Type of auditors' report issued on compliance for major State projects:	*Unmodified*	
Any audit findings disclosed that are required to be reported for state financial assistance projects in accordance with Chapter 10.550?	____ yes	__X__ none reported
Dollar threshold used to distinguish between type A and type B programs:		$422,902

Identification of major State programs:

CSFA Number	Program Name
31.064	Local Emergency Management and Mitigation Initiatives
37.012	Small County Consolidated Waste
55.009	Small County Outreach Program (SCOP)
55.016	Small County Road Assistance Program

B. **Financial Statement Findings:** None.

C. **State Project Findings and Questioned Costs:** None.

D. **Summary Schedule of Prior Audit Findings:** Not applicable as there are no prior year findings.

E. **Corrective Action Plan:** Not applicable as there are no current year findings.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable Board of County Commissioners,
Union County, Florida:

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited Union County, Florida (the County)'s compliance with the types of compliance requirements described in the Florida Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major state projects for the year ended September 30, 2022. The County's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2022.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state projects.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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 as combination of deficiencies, in internal control over compliance with the 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified

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 results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

JAMESMOORE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Board of County Commissioners,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union County, Florida (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 18, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

JAMESMOORE

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL

To the Honorable Board of County Commissioners,
Union County, Florida:

Report on the Financial Statements

We have audited the financial statements of Union County, Florida (the County), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* Independent Auditors' Report on Compliance for Each Major State Project and Report on Internal Control over Compliance in Accordance with Chapter 10.550, Rules of the Florida Auditor General; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective action has been taken to address the recommendation made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Union County, Florida was established by Chapter 8516, Laws of Florida in 1921. The Clerk of Circuit Court serves as Clerk to the Board pursuant to Section 215.17, Florida Statutes. The County included the following component unit: The Union County Special Library District.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had the following recommendation:

2022-001 – Reviewing, Tracking, and Recording of Capital Assets

During our testing over fixed assets, we noted various software glitches with the County's capital asset tracking software resulted in additions and disposals that were not clearly shown on addition and disposal reports relative to prior years balances, as well as necessitating certain reclassifications to be made in the categorization and/or depreciation and capital assets. We recommend the County assess the utility of the current capital asset tracking software, as well as to continue ensuring that as part of the year-end reconciliation process, all capital asset activity and changes be compared to prior year beginning balances and any capital outlay expenditures in non-capital accounts and non-capital expenditures in capital accounts be reclassified for consistency purposes with capital asset additions for any new assets acquired during the fiscal year.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information.

Specific Special District Information – Union County Special Library District

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Authority reported the following unaudited data:

a) The total number of district employees compensated in the last pay period of the district's fiscal year: 3.

b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: -0-.

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $109,638.

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $-0-.

e) Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as: no such projects noted.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: there were no amendments between the original and final total district expenditure budget.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Authority reported the following unaudited data:

g) The mileage rate or rates imposed by the district: 5.000.

h) The total amount of ad valorem taxes collected by or on behalf of the district: $143,315.

i) The total amount of outstanding bonds issued by the district and the terms of such bonds: there were no such bonds issued by the district

Additional Matters

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

Management's Response to Findings

The County's response to the findings identified in our audit is outlined as listed in the table of contents. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Honorable Board of County Commissioners,
Union County, Florida

We have examined the compliance of Union County, Florida (the County) with Section 365.172, Florida Statutes, *Emergency Communications Number "E911",* Section 365.173, Florida Statutes, *Communications Number E911 System Fund,* and Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statutes), for the year ended September 30, 2022. The County's management is responsible for the compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the County's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the County complied, in all material respects, with the Statutes for the year ended September 30, 2022.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

MANAGEMENT'S RESPONSE TO FINDINGS

2022-001 – Reviewing, Tracking, and Recording of Capital Assets

We acknowledge the inherent weaknesses and limitations of the Depreciation Solutions software used to track capital assets and are developing a plan to implement a new solution.

UNION COUNTY SHERIFF

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

UNION COUNTY SHERIFF

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

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JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Honorable Brad Whitehead, Sheriff,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Union County Sheriff (the Office), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Union County Sheriff's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Office as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and the aggregate remaining fund information, only for that portion of the major funds and the aggregate remaining fund information, of Union County, Florida, that is attributable to the Office. They do not purport to, and do not, present fairly the financial position of Union County, Florida, as of September 30, 2022, the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the special-purpose financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special-purpose financial statements or to the special-purpose 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 special-purpose 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 August 18, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Special Revenue: Inmate Welfare Fund	Special Revenue: Intergovernmental Shared Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 302,091	$ 82,516	$ -	$ 384,607
Total assets	$ 302,091	$ 82,516	$ -	$ 384,607
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenditures	$ 228,298	$ -	$ -	$ 228,298
Due to other governments	73,793	-	-	73,793
Total liabilities	302,091	-	-	302,091
Fund Balances:				
Restricted for inmate benefit	-	82,516	-	82,516
Total Fund Balances	-	82,516	-	82,516
Total Liabilities and Fund Balances	$ 302,091	$ 82,516	$ -	$ 384,607

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Special Revenue		Total Governmental Funds
		Inmate Welfare Fund	Intergovernmental Shared Fund	
Revenues				
Intergovernmental	$ -	$ -	$ 266,188	$ 266,188
Charges for services	-	5,635	-	5,635
Miscellaneous revenue	-	-	2,875	2,875
Total revenues	-	5,635	269,063	274,698
Expenditures				
Current:				
Public safety	2,350,102	-	315,070	2,665,172
Capital outlay	174,971	-	-	174,971
Total expenditures	2,525,073	-	315,070	2,840,143
Excess (deficiency) of revenues over (under) expenditures	(2,525,073)	5,635	(46,007)	(2,565,445)
Other financing sources (uses)				
Appropriations from board of county commissioners	2,598,866	-	46,007	2,644,873
Reversion to board of county commissioners	(73,793)	-	-	(73,793)
Total other financing sources (uses)	2,525,073	-	46,007	2,571,080
Net change in fund balance	-	5,635	-	5,635
Fund balances, beginning of year	-	76,881	-	76,881
Fund balances, end of year	$ -	$ 82,516	$ -	$ 82,516

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds
Assets	
Cash and cash equivalents	$ 33,415
Total Assets	$ 33,415
Liabilities	
Due to other County agencies	$ 28,016
Total liabilities	$ 28,016
Net Position	
Restricted for:	
Other individuals and organizations	$ 5,399
Total Net Position	$ 5,399

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds
Additions	
Charges for services	$ 34,226
Court related	11,115
Total additions	45,341
Deductions	
Payments to individuals	9,166
Payments to other governments	10,660
Payments to board of county commissioners	28,015
Total deductions	47,841
Change in fiduciary net position	(2,500)
Net position, beginning of year, as restated	7,899
Net position, end of year	$ 5,399

The accompanying notes to financial statements are an integral part of this statement.

(1) Summary of Significant Accounting Policies:

The accounting policies of the Union County Sheriff (the "Office") conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (GASB) Codification. The following is a summary of the more significant policies.

(a) **Reporting entity**— The Sheriff is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Sheriff, was established by Chapter 8516, Laws of Florida in 1921. The Office is an integral part of Union County, the reporting entity for financial reporting purposes. The Office's General Fund is combined with the Board of County Commissioners in the Union County, Florida, financial statements to properly reflect the county-wide General Fund. Other funds are shown separately in the appropriate sections of the county-wide financial statements.

(b) **Basis of presentation**—The Office's financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the Office has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management's discussion and analysis.

(c) **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, as appropriate for each fund type. 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 focus of fund financial statements is on major funds, each displayed in a separate column.

The Office reports the following major governmental fund; there are no non-major governmental funds:

General Fund – The principal operating fund of the office. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds – The Inmate Welfare Special Revenue Fund is used to account for the funds that are generated by phone commissions. The profits can only be spent for the benefit of the inmates. The Intergovernmental Shared Special Revenue Fund is used to account for federal and local grant activity.

Additionally, the Sheriff reports the following fiduciary fund type:

Custodial Funds – Custodial funds are used to account for assets held by the Office in a trustee capacity, or as an agent for individuals, private organizations, and other governments.

(d) **Measurement focus/basis of accounting**—All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

(1) **Summary of Significant Accounting Policies:** (Continued)

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Office considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

(e) **Cash and cash equivalents**—The Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(f) **Capital assets and long-term liabilities**—Capital assets used by the Office are capitalized (recorded and accounted for) by the Union County Board of County Commissioners.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Useful Lives
Vehicles	4 – 6 years
Building and improvements	20 years
Computer software	3 – 10 years
Machinery and equipment	3 – 20 years

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

(g) **Accounts payable**—Accounts payable balances in the general fund are primarily payable to third-party vendors for goods provided and services rendered.

(h) **Compensated absences**—The Office follows generally accepted accounting principles in accounting for accrued compensated absences. The Office allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Office and this practice is expected to continue in the future. The Office kept compensated absence records for the hours earned, used and available.

(i) **Fund balance**—Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. In as much as the Sheriff is a county constitutional officer, any funds remaining at the end of the fiscal year are returned to the Board of County Commissioners. Unassigned fund balance represents funds available for spending at the government's discretion.

(1) **Summary of Significant Accounting Policies:** (Continued)

The Office does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the Office's general practice when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; the Office considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and lastly unassigned funds, as needed.

(j) **Use of estimates**—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

(2) **Budgets and Budgetary Accounting:**

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund and Intergovernmental Shared Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. All appropriations lapse at year-end.

(3) **Investments:**

Florida Statutes authorize the Office to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

Interest Rate Risk. The Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The Office places no limit on the amount the Office may invest in any one issuer. The Office maintained 100-percent of excess deposits in a checking account with a local financial institution subject to Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act).

(4) **Risk Management:**

The County purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Office to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

(5) **Capital Assets:**

Capital asset activity of the Office is incorporated in the County-wide financial statements. All applicable depreciation expense is recorded under the public safety function.

(6) Long-term Liabilities:

A summary of changes in long-term liabilities of the Office for the fiscal year ended September 30, 2022, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 128,728	$ 66,586	$ (46,649)	$ 148,665	$ 36,465

(7) Pension Plan:

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Office's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of Union County, Florida. A liability related to the Office's proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	$ -	$ -	$ -	$ -
Expenditures				
Public safety	2,486,489	2,598,866	2,525,073	73,793
Total expenditures	2,486,489	2,598,866	2,525,073	73,793
Excess (deficiency) of revenues over (under) expenditures	(2,486,489)	(2,598,866)	(2,525,073)	73,793
Other financing sources (uses)				
Appropriations from board of county commissioners	2,486,489	2,598,866	2,598,866	-
Reversion to board of county commissioners	-	-	(73,793)	(73,793)
Total other financing sources (uses)	2,486,489	2,598,866	2,525,073	(73,793)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - governmental funds - budget to actual is an integral part of this schedule.

UNION COUNTY SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - INTERGOVERNMENTAL SHARED SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$ 315,070	$ 315,070	$ 266,188	$ (48,882)
Miscellaneous revenue	-	-	2,875	2,875
Total revenues	315,070	315,070	269,063	(46,007)
Expenditures				
Current:				
Public safety	315,070	315,070	315,070	-
Total expenditures	315,070	315,070	315,070	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(46,007)	(46,007)
Other financing sources (uses)				
Appropriations from board of county commissioners	-	-	46,007	46,007
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - governmental funds - budget to actual is an integral part of this schedule.

UNION COUNTY SHERIFF
NOTE TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - BUDGET AND ACTUAL
SEPTEMBER 30, 2022

(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 general fund and the intergovernmental shared special revenue fund. All annual appropriations lapse at fiscal year-end. A formal budget is not adopted for the inmate welfare fund.

The Office follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The preparation, adoption and amendment of the budgets are governed by Florida Statutes. Public hearings are conducted to obtain taxpayer comments.

b) Budget excess expenditures over revenues are funded through appropriations from the Board of County Commissioners.

c) Formal budgetary integration is employed as a management control device during the year. The legal level of budgetary control is the fund level.

d) The budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

SUPPLEMENTARY INFORMATION

UNION COUNTY SHERIFF
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Individual/ Suspense Fund	Bond Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	$ 28,016	$ 5,399	$ 33,415
Total Assets	$ 28,016	$ 5,399	$ 33,415
Liabilities			
Due to other County agencies	$ 28,016	$ -	$ 28,016
Total liabilities	$ 28,016	$ -	$ 28,016
Net Position			
Restricted for:			
Other individuals and organizations	$ -	$ 5,399	$ 5,399
Total Net Position	$ -	$ 5,399	$ 5,399

See accompanying notes to financial statements.

UNION COUNTY SHERIFF
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Individual/ Suspense Fund	Bond Fund	Total Custodial Funds
Additions			
Charges for services	$ 34,226	$ -	$ 34,226
Court related	-	11,115	11,115
Total additions	34,226	11,115	45,341
Deductions			
Payments to individuals	-	9,166	9,166
Payments to other governments	6,211	4,449	10,660
Payments to board of county commissioners	28,015	-	28,015
Total deductions	34,226	13,615	47,841
Change in fiduciary net position	-	(2,500)	(2,500)
Net position, beginning of year	-	7,899	7,899
Net position, end of year	$ -	$ 5,399	$ 5,399

See accompanying notes to financial statements.

ADDITIONAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Brad Whitehead, Sheriff,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Union County Sheriff (the Office) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Union County Sheriff's special-purpose financial statements, and have issued our report thereon dated August 18, 2023, which was modified to refer to a basis of accounting required for compliance with state filing requirements, and for other reasons.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Office's internal control over financial reporting (internal control) as a basis for designing 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 Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

JAMESMOORE

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Honorable Brad Whitehead, Sheriff,
Union County, Florida:

We have audited the financial statements of the Union County Sheriff (the Office), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Union County Sheriff is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Sheriff, was established by Chapter 8516, Laws of Florida in 1921. There are no component units of the Union County Sheriff to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Management

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

Additional Matters

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

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Brad Whitehead, Sheriff,
Union County, Florida:

We have examined the Union County Sheriff's (the Office) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies,* for the year ended September 30, 2022. Management is responsible for the Office's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Office, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY PROPERTY APPRAISER

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

UNION COUNTY PROPERTY APPRAISER

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

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JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Honorable Bruce D. Dukes, Property Appraiser,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the general fund of the Union County Property Appraiser (the Office), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Office as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, only for that portion of the major funds of Union County, Florida (the County), that is attributable to the Office. They do not purport to, and do not, present fairly the financial position of the County as of September 30, 2022, the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

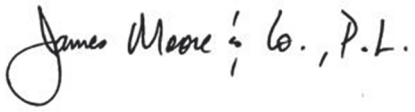
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.



Gainesville, Florida
August 18, 2023

UNION COUNTY PROPERTY APPRAISER
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2022

	General Fund
ASSETS	
Cash and cash equivalents	$ 86,752
Accounts receivable	71
Total Assets	$ 86,823
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenditures	$ 13,688
Due to other governments	73,135
Total Liabilities	86,823
Fund Balance:	
Unassigned	-
Total Liabilities and Fund Balance	$ 86,823

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund
Revenues	
Intergovernmental revenue	$ 8,130
Miscellaneous revenue	2,233
Total revenues	10,363
Expenditures	
General government	463,717
Excess (deficiency) of revenues over (under) expenditures	(453,354)
Other financing sources (uses)	
Appropriations from board of county commissioners	473,859
Reversion to board of county commissioners	(20,164)
Reversions to other governments	(341)
Total other financing sources (uses)	453,354
Net change in fund balance	-
Fund balance, beginning of year	-
Fund balance, end of year	$ -

The accompanying notes to financial statements are an integral part of this statement.

(1) Summary of Significant Accounting Policies:

The accounting policies of the Union County Property Appraiser (the "Office") conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (GASB) Codification. The following is a summary of the more significant policies.

(a) **Reporting entity**—The Property Appraiser is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Property Appraiser, was established by Chapter 8516, Laws of Florida in 1921. The Office is an integral part of Union County, the reporting entity for financial reporting purposes. The Office's General Fund is combined with the Board of County Commissioners in the Union County, Florida, financial statements to properly reflect the county-wide General Fund.

(b) **Basis of presentation**—The Office's financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the Office has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management's discussion and analysis.

(c) **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, as appropriate for each fund type. 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 focus of fund financial statements is on major funds, each displayed in a separate column.

The Office reports the following major governmental fund; there are no non-major governmental funds:

General Fund – The principal operating fund of the Office. It is used to account for all financial resources.

(d) **Measurement focus/basis of accounting**—All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Office considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Cash and cash equivalents**—The Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(f) **Capital assets and long-term liabilities**—Capital assets used by the Office are capitalized (recorded and accounted for) by the Union County Board of County Commissioners.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Useful Lives
Vehicles	4 – 6 years
Equipment	5 years

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

(g) **Accounts payable**—Accounts payable balances in the general fund are primarily payable to third-party vendors for goods provided and services rendered.

(h) **Compensated absences**—The Office follows generally accepted accounting principles in accounting for accrued compensated absences. The Office allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Office and this practice is expected to continue in the future. The Office kept compensated absence records for the hours earned, used and available.

(i) **Fund balance**—Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. In as much as the Property Appraiser is a county constitutional officer, any funds remaining at the end of the fiscal year are returned to the Board of County Commissioners. Unassigned fund balance represents funds available for spending at the government's discretion.

The Office does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the Office's general practice when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; the Office considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and lastly unassigned funds, as needed.

(j) **Use of estimates**—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

(2) Budgets and Budgetary Accounting:

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. All appropriations lapse at year-end.

(3) Investments:

Florida Statutes authorize the Office to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

Interest Rate Risk. The Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The Office places no limit on the amount the Office may invest in any one issuer. The Office maintained 100-percent of excess deposits in a checking account with a local financial institution subject to Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act).

(4) Risk Management:

The County purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Office to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

(5) Long-term Liabilities:

A summary of changes in long-term liabilities for the fiscal year ended September 30, 2022, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 2,469	$ 7,409	$ (6,818)	$ 3,060	$ 3,060

(6) **Pension Plan:**

The Office participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Office's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of Union County, Florida. A liability related to the Office's proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY PROPERTY APPRAISER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental revenue	$ -	$ -	$ 8,130	$ 8,130
Miscellaneous revenue	-	-	2,233	2,233
Total revenues	-	-	10,363	10,363
Expenditures				
General government	469,416	470,849	463,717	7,132
Excess (deficiency) of revenues over (under) expenditures	(469,416)	(470,849)	(453,354)	17,495
Other financing sources (uses)				
Appropriations from Board of County Commissioners	469,416	470,849	473,859	3,010
Reversion to Board of County Commissioners	-	-	(20,164)	(20,164)
Reversions to other governments	-	-	(341)	(341)
Total other financing sources (uses)	469,416	470,849	453,354	(17,495)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - budget and actual - general fund is an integral part of this schedule.

UNION COUNTY PROPERTY APPRAISER
NOTE TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(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 general fund. All annual appropriations lapse at fiscal year-end.

The Office follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The preparation, adoption and amendment of the budgets are governed by Florida Statutes. Public hearings are conducted to obtain taxpayer comments.

b) Budget excess expenditures over revenues are funded through appropriations from the Board of County Commissioners.

c) Formal budgetary integration is employed as a management control device during the year for the General Fund. The legal level of budgetary control is the fund level.

d) The budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

ADDITIONAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Bruce D. Dukes, Property Appraiser,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the general fund of the Union County Property Appraiser (the Office) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's special-purpose financial statements, and have issued our report thereon dated August 18, 2023, which was modified to refer to a basis of accounting required for compliance with state filing requirements, and for other reasons.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special-purpose financial statements, we considered the Office's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Union 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 over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Honorable Bruce D. Dukes, Property Appraiser,
Union County, Florida:

We have audited the financial statements of the Union County Property Appraiser (the Office), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address all findings and recommendations made in the preceding financial audit report, if applicable.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Union County Property Appraiser is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Property Appraiser, was established by Chapter 8516, Laws of Florida in 1921. There are no component units of the Union County Property Appraiser to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Management

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

Additional Matters

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

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Bruce D. Dukes, Property Appraiser,
Union County, Florida:

We have examined the Union County Property Appraiser's (the Office) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2022. Management is responsible for the Office's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Office, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY SUPERVISOR OF ELECTIONS

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

UNION COUNTY SUPERVISOR OF ELECTIONS

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

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INDEPENDENT AUDITORS' REPORT

The Honorable Deborah K. Osborne, Supervisor of Elections,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the general fund of the Union County Supervisor of Elections (the Office), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Office as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, only for that portion of the major fund, of Union County, Florida (the County), that is attributable to the Office. They do not purport to, and do not, present fairly the financial position of the County as of September 30, 2022, the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, individually or in the aggregate, they would influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund
ASSETS	
Cash and cash equivalents	$ 6,768
Total Assets	$ 6,768
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenditures	$ 5,901
Due to Board of County Commissioners	867
Total Liabilities	6,768
Fund Balance:	
Unassigned	-
Total Liabilities and Fund Balance	$ 6,768

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY SUPERVISOR OF ELECTIONS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund
Revenues	
Intergovernmental	$ 767
Total revenues	767
Expenditures	
Current:	
General government	514,696
Excess (deficiency) of revenues over (under) expenditures	(513,929)
Other financing sources (uses)	
Appropriations from Board of County Commissioners	514,137
Reversion to Board of County Commissioners	(208)
Total other financing sources	513,929
Net change in fund balance	-
Fund balance, beginning of year	-
Fund balance, end of year	$ -

The accompanying notes to financial statements are an integral part of this statement.

(1) Summary of Significant Accounting Policies:

The accounting policies of the Union County Supervisor of Elections (the "Office") conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (GASB) Codification. The following is a summary of the more significant policies.

(a) **Reporting entity**—The Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Supervisor of Elections, was established by Chapter 8516, Laws of Florida in 1921. The Office is an integral part of Union County, the reporting entity for financial reporting purposes. The Office's General Fund is combined with the Board of County Commissioners in the Union County, Florida, financial statements to properly reflect the county-wide General Fund.

(b) **Basis of presentation**—The Office's financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the Office has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management's discussion and analysis.

(c) **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, as appropriate for each fund type. 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 focus of fund financial statements is on major funds, each displayed in a separate column.

The Office reports the following major governmental funds; there are no non-major governmental funds:

General Fund – The principal operating fund of the Office. It is used to account for all financial resources.

(d) **Measurement focus/basis of accounting**—All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Office considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Cash and cash equivalents**—The Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(f) **Capital assets and long-term liabilities**—Capital assets used by the Office are capitalized (recorded and accounted for) by the Union County Board of County Commissioners.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Useful Lives
Building and improvements	15 – 39 years
Equipment	3 – 20 years

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

(g) **Accounts payable**—Accounts payable balances in the general fund are primarily payable to third-party vendors for goods provided and services rendered.

(h) **Compensated absences**—The Office follows generally accepted accounting principles in accounting for accrued compensated absences. The Office allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Office and this practice is expected to continue in the future. The Office kept compensated absence records for the hours earned, used and available.

(i) **Fund balance**—Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. In as much as the Supervisor of Elections is a county constitutional officer, any funds remaining at the end of the fiscal year are returned to the Board of County Commissioners. Unassigned fund balance represents funds available for spending at the government's discretion.

The Office does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the Office's general practice when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; the Office considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and lastly unassigned funds, as needed.

(j) **Use of estimates**—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

(2) Budgets and Budgetary Accounting:

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. All appropriations lapse at year-end

(3) Investments:

Florida Statutes authorize the Office to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

Interest Rate Risk. The Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The Office places no limit on the amount the Office may invest in any one issuer. The Office maintained 100-percent of excess deposits in a checking account with a local financial institution subject to Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act).

(4) Risk Management:

The County purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Office to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

(5) Long-term Liabilities:

A summary of changes in long-term liabilities for the fiscal year ended September 30, 2022, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 10,312	$ 14,283	$ (14,132)	$ 10,463	$ 9,022

(6) **Pension Plan:**

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Office's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of Union County, Florida. A liability related to the Office's proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY SUPERVISOR OF ELECTIONS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 767	$ 767
Expenditures				
Current:				
General government	443,692	539,411	514,696	24,715
Excess (deficiency) of revenues over (under) expenditures	(443,692)	(539,411)	(513,929)	25,482
Other financing sources (uses)				
Appropriations from Board of County Commissioners	443,692	539,411	514,137	(25,274)
Reversion to Board of County Commissioners	-	-	(208)	(208)
Total other financing sources (uses)	443,692	539,411	513,929	(25,482)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - budget and actual - general fund is an integral part of this schedule.

UNION COUNTY SUPERVISOR OF ELECTIONS
NOTE TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(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 general fund. All annual appropriations lapse at fiscal year-end.

The Office follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The preparation, adoption and amendment of the budgets are governed by Florida Statutes. Public hearings are conducted to obtain taxpayer comments.

b) Budget excess expenditures over revenues are funded through appropriations from the Board of County Commissioners.

c) Formal budgetary integration is employed as a management control device during the year for the General Fund. The legal level of budgetary control is the fund level.

d) The budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Deborah K. Osborne, Supervisor of Elections,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the general fund of the Union County Supervisor of Elections (the Office) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's special-purpose financial statements, and have issued our report thereon dated August 18, 2023, which was modified to refer to a basis of accounting required for compliance with state filing requirements, and for other reasons.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special-purpose financial statements, we considered the Office's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Office's special-purpose 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 on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Honorable Deborah K. Osborne, Supervisor of Elections,
Union County, Florida:

We have audited the financial statements of the Union County Supervisor of Elections (the Office), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Union County Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Supervisor of Elections, was established by Chapter 8516, Laws of Florida in 1921. There are no component units of the Union County Supervisor of Elections to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Management

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

Additional Matters

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

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Deborah K. Osborne, Supervisor of Elections,
Union County, Florida:

We have examined the Union County Supervisor of Elections' (the Office) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2022. Management is responsible for the Office's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Office, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY TAX COLLECTOR

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

UNION COUNTY TAX COLLECTOR

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

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JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Honorable Lisa B. Johnson, Tax Collector,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Union County Tax Collector (the Office), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Office as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information, only for that portion of the major funds and aggregate remaining fund information, of Union County, Florida (the County), that is attributable to the Office. They do not purport to, and do not, present fairly the financial position of the County as of September 30, 2022, the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, individually or in the aggregate, they would influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY TAX COLLECTOR
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2022

	General Fund
Assets	
Cash and cash equivalents	$ -
Due from fiduciary funds	8,431
Total Assets	$ 8,431
Liabilities and Fund Balance	
Liabilities	
Due to Board of County Commissioners	$ 8,431
Fund balance	
Unassigned	-
Total Liabilities and Fund Balance	$ 8,431

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund
Revenues	
Charges for services	$ 242,370
Miscellaneous revenue	165
Total revenues	242,535
Expenditures	
Current:	
General government	367,392
Total expenditures	367,392
Excess (deficiency) of revenues over (under) expenditures	(124,857)
Other financing sources (uses)	
Appropriations from Board of County Commissioners	133,060
Reversion to Board of County Commissioners	(8,203)
Total other financing sources (uses)	124,857
Net change in fund balance	-
Fund balance, beginning of year	-
Fund balance, end of year	$ -

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

	Custodial Funds
Assets	
Cash and cash equivalents	$ 112,775
Total Assets	$ 112,775
Liabilities	
Due to other governments	$ 104,344
Due to other funds	8,431
Total Liabilities	$ 112,775
Net Position	$ -

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY TAX COLLECTOR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds
Additions	
Taxes	$ 5,658,509
Permits, fees, and special assessments	240,997
Total additions	5,899,506
Deductions	
Payments to individuals	244,780
Payments to other governments	5,654,726
Total deductions	5,899,506
Net change in fiduciary net position	-
Net position, beginning of year	-
Net position, end of year	$ -

The accompanying notes to financial statements are an integral part of this statement.

(1) **Summary of Significant Accounting Policies:**

The accounting policies of the Union County Tax Collector (the "Office") conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (GASB) Codification. The following is a summary of the more significant policies.

(a) **Reporting entity**—The Tax Collector is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Tax Collector, was established by Chapter 8516, Laws of Florida in 1921. The Office is an integral part of Union County, the reporting entity for financial reporting purposes. The Office's General Fund is combined with the Board of County Commissioners in the Union County, Florida, financial statements to properly reflect the county-wide General Fund. Other funds are shown separately in the appropriate sections of the county-wide financial statements.

(b) **Basis of presentation**—The Office's financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the Office has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management's discussion and analysis.

(c) **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, as appropriate for each fund type. 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 focus of fund financial statements is on major funds, each displayed in a separate column.

The Office reports the following major governmental fund; there are no non-major governmental funds:

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

Additionally, the Tax Collector reports the following fiduciary fund type:

Custodial Fund - Used to account for assets held by the Office as an agent for individuals, private organizations, other governments, and/or other funds. Custodial funds do not involve measurement of results of operations. The Tax Collector's Custodial Fund is used to account for the collection and distribution of property taxes, sales tax, vehicle tags and titles, boat registrations and titles, fishing licenses, and driver's licenses.

(d) **Measurement focus/basis of accounting**—All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

(1) **Summary of Significant Accounting Policies:** (Continued)

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Office considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

(e) **Cash and cash equivalents** —The Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(f) **Capital assets and long-term liabilities**—Capital assets used by the Office are capitalized (recorded and accounted for) by the Union County Board of County Commissioners.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Useful Lives
Building and improvements	20 years
Computer software	3 – 10 years
Machinery and equipment	3 – 20 years

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

(g) **Accounts payable**—Accounts payable balances in the general fund are primarily payable to third-party vendors for goods provided and services rendered.

(h) **Compensated absences**—The Office follows generally accepted accounting principles in accounting for accrued compensated absences. The Office allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Office and this practice is expected to continue in the future. The Office kept compensated absence records for the hours earned, used and available.

(i) **Fund balance**—Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. In as much as the Tax Collector is a county constitutional officer, any funds remaining at the end of the fiscal year are returned to the Board of County Commissioners. Unassigned fund balance represents funds available for spending at the government's discretion.

(1) **Summary of Significant Accounting Policies:** (Continued)

The Office does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the Office's general practice when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; the Office considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and lastly unassigned funds, as needed.

(j) **Use of estimates**—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

(2) **Budgets and Budgetary Accounting:**

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. All appropriations lapse at year-end.

(3) **Investments:**

Florida Statutes authorize the Office to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

Interest Rate Risk. The Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The Office places no limit on the amount the Office may invest in any one issuer. The Office maintained 100-percent of excess deposits in a checking account with a local financial institution subject to Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act).

(4) **Risk Management:**

The County purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Office to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

(5) **Long-term Liabilities:**

A summary of changes in long-term liabilities for the fiscal year ended September 30, 2022, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 6,116	$ 6,995	$ (6,464)	$ 6,646	$ 4,574

(6) **Pension Plan:**

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Office's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of Union County, Florida. A liability related to the Office's proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for services	$ -	$ -	$ 242,370	$ 242,370
Miscellaneous revenue	-	-	165	165
Total revenues	-	-	242,535	242,535
Expenditures				
Current:				
General government	362,829	362,829	367,392	(4,563)
Total expenditures	362,829	362,829	367,392	(4,563)
Excess (deficiency) of revenues over (under) expenditures	(362,829)	(362,829)	(124,857)	237,972
Other financing sources (uses)				
Appropriations from Board of County Commissioners	362,829	362,829	133,060	(229,769)
Reversion to Board of County Commissioners	-	-	(8,203)	(8,203)
Total other financing sources (uses)	362,829.00	362,829.00	124,857	(237,972)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - budget and actual - general fund is an integral part of this schedule.

UNION COUNTY TAX COLLECTOR
NOTE TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(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 general fund. All annual appropriations lapse at fiscal year-end.

The Office follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The preparation, adoption and amendment of the budgets are governed by Florida Statutes. Public hearings are conducted to obtain taxpayer comments.

b) Budget excess expenditures over revenues are funded through appropriations from the Board of County Commissioners.

c) Formal budgetary integration is employed as a management control device during the year for the General Fund. The legal level of budgetary control is the fund level.

d) The budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

ADDITIONAL INFORMATION

JAMESMOORE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Lisa B. Johnson, Tax Collector,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the each major fund and the aggregate remaining fund information of the Union County Tax Collector (the Office) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Union County Tax Collector's special-purpose financial statements, and have issued our report thereon dated August 18, 2023, which was modified to refer to a basis of accounting required for compliance with state filing requirements, and for other reasons.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special-purpose financial statements, we considered the Office's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Union 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 over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Honorable Lisa B. Johnson, Tax Collector,
Union County, Florida:

We have audited the financial statements of the Union County Tax Collector (the Office), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Union County Tax Collector is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Tax Collector, was established by Chapter 8516, Laws of Florida in 1921. There are no component units of the Union County Tax Collector to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Management

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

Additional Matters

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

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Lisa B. Johnson, Tax Collector,
Union County, Florida:

We have examined the Union County Tax Collector's (the Office) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2022. Management is responsible for the Office's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Office, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY CLERK OF THE CIRCUIT COURT

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

UNION COUNTY CLERK OF THE CIRCUIT COURT

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2022

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JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Honorable Kellie Hendricks Rhoades, Clerk of the Circuit Court,
Union County, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Union County Clerk of the Circuit Court (the Office), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Office as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund aggregate remaining fund information, only for that portion of the major funds aggregate remaining fund information, of Union County, Florida (the County), that is attributable to the Office. They do not purport to, and do not, present fairly the financial position of the County as of September 30, 2022, the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, individually or in the aggregate, they would influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and are 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

UNION COUNTY CLERK OF THE CIRCUIT COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Records Modernization	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 273,597	$ 83,883	$ 357,480
Prepaid expenditures	210	-	210
Due from other funds	16,955	1,175	18,130
Due from other governments	27,327	-	27,327
Total Assets	$ 318,089	$ 85,058	$ 403,147
Liabilities and Fund Balances			
Liabilities			
Accounts payable and accrued expenses	$ 15,419	$ -	$ 15,419
Due to other funds	-	37	37
Due to other governments	237,827	-	237,827
Total Liabilities	253,246	37	253,283
Fund Balances			
Restricted for:			
Records Modernization	-	85,021	85,021
Assigned to:			
Court operations	64,843	-	64,843
Total fund balances	64,843	85,021	149,864
Total Liabilities and Fund Balances	$ 318,089	$ 85,058	$ 403,147

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED FOR THE YEAR ENDED

	General Fund	Records Modernization	Total Governmental Funds
Revenues			
Intergovernmental revenue	$ 498,456	$ -	$ 498,456
Charges for services	159,464	20,879	180,343
Fines and forfeitures	26,542	-	26,542
Miscellaneous revenue	4,957	-	4,957
Total revenues	689,419	20,879	710,298
Expenditures			
Current:			
General government	251,016	-	251,016
Court related	583,668	1,469	585,137
Total expenditures	834,684	1,469	836,153
Excess (deficiency) of revenues over (under) expenditures	(145,265)	19,410	(125,855)
Other financing sources (uses)			
Appropriations from Board of County Commissioners	297,624	-	297,624
Article V Reversion	(5,781)	-	(5,781)
Reversion to Board of County Commissioners	(146,578)	-	(146,578)
Total other financing sources (uses)	145,265	-	145,265
Net change in fund balance	-	19,410	19,410
Fund balance, beginning of year	64,843	65,611	130,454
Fund balance, end of year	$ 64,843	$ 85,021	$ 149,864

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

	Custodial Funds
Assets	
Cash and cash equivalents	$ 114,272
Receivables	286
Due from other funds	788
Total Assets	$ 115,346
Liabilities	
Accounts payable and accrued expenses	$ 15,300
Due to individuals	3,342
Due to other governments	16,280
Due to other funds	18,881
Total Liabilities	$ 53,803
Net Position	$ 61,543

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED FOR THE YEAR ENDED

	Custodial Funds
Additions	
Court related	$ 1,619,567
Total additions	1,619,567
Deductions	
Court related	1,036,265
Payments to other governments	727,976
Total deductions	1,764,241
Net change in fiduciary net position	(144,674)
Net position, beginning of year, as restated	206,217
Net position, end of year	$ 61,543

The accompanying notes to financial statements are an integral part of this statement.

UNION COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO SPECIAL-PURPOSE FINANCIAL STATMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:**

The accounting policies of the Union County Clerk of the Circuit Court (the "Office") conform to generally accepted accounting principles as applicable to governments in the Governmental Accounting Standards Board (GASB) Codification. The following is a summary of the more significant policies.

(a) **Reporting entity**—The Clerk is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Clerk, was established by Chapter 8516, Laws of Florida in 1921. The Office is an integral part of Union County, the reporting entity for financial reporting purposes. The Office's General Fund is combined with the Board of County Commissioners in the Union County, Florida, financial statements to properly reflect the county-wide General Fund. Other funds are shown separately in the appropriate sections of the county-wide financial statements.

(b) **Basis of presentation**—The Office's financial statements are special-purpose financial statements that have been prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida (the Rules). In conformity with the Rules, the Office has not presented the government-wide financial statements, the reconciliations to the government-wide statements or management's discussion and analysis.

(c) **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, as appropriate for each fund type. 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 focus of fund financial statements is on major funds, each displayed in a separate column.

The Office reports the following major governmental funds; there are no non-major governmental funds:

General Fund – The principal operating fund of the office. It is used to account for all financial resources, except those required to be accounted for in another fund.

Records Modernization Trust Fund – The Records Modernization Trust Fund is used to account for additional recording fees, which are collected by the Clerk's office and are earmarked for the modernization of recording service operations.

Additionally, the Office reports the following fiduciary fund type:

Custodial Funds - Used to account for assets held by the Office as an agent for individuals, private organizations, other governments, and/or other funds. Custodial funds do not involve measurement of results of operations.

(1) **Summary of Significant Accounting Policies:** (Continued)

(d) **Measurement focus/basis of accounting—**All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Office considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt are recognized when due.

(e) **Cash and cash equivalents—**The Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(f) **Capital assets and long-term liabilities—**Capital assets used by the Office are capitalized (recorded and accounted for) by the Union County Board of County Commissioners.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Useful Lives
Building and improvements	15 – 39 years
Equipment	3 – 10 years

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

(g) **Accounts payable—**Accounts payable balances in the general fund are primarily payable to third-party vendors for goods provided and services rendered.

(h) **Compensated absences—**The Office follows generally accepted accounting principles in accounting for accrued compensated absences. The Office allows limited vesting of unused employee leave time. Since the annual and sick leave liability is considered long-term, it is recorded in the government-wide financial statements of the County. Compensated absences are expected to be paid out of the General Fund of the Office and this practice is expected to continue in the future. The Office kept compensated absence records for the hours earned, used and available.

(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **Fund balance—**Fund balance for governmental funds report classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. In as much as the Clerk is a county constitutional officer, any non-restricted funds remaining at the end of the fiscal year are returned to the appropriate budget authority. Restricted fund balance represents funds constrained to specific purposes by their providers through constitutional provisions or enabling legislation.

The Office does not have a formal written policy regarding whether restricted or unrestricted amounts are considered to be spent when an expenditure for purposes for which both restricted and unrestricted fund balances are available. However, it has been the Office's general practice when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; the Office considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and lastly unassigned funds, as needed.

(j) **Use of estimates—**The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

(2) **Budgets and Budgetary Accounting:**

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the General Fund and the Records Modernization Trust Fund. All budget amounts presented in the accompanying special-purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total budget appropriations at the individual fund level. All appropriations lapse at year-end.

(3) **Cash and Investments:**

Florida Statutes authorize the Office to invest in bonds, notes or other obligations of the U.S. Government, certificates of deposits, repurchase agreements, certain bonds of any State or local government unit and the State Treasurer's Investment Pool.

Interest Rate Risk. The Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk. The Office places no limit on the amount the Office may invest in any one issuer. The Office maintained 100-percent of excess deposits in a checking account with a local financial institution subject to Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act).

(4) **Risk Management:**

The Office purchased commercial insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has been purchased by the Office to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from all risks have not exceeded insurance coverage in any of the past three years.

(5) Long-term Liabilities:

A summary of changes in long-term liabilities of the Office for the fiscal year ended September 30, 2022, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 62,475	$ 40,962	$ (49,752)	$ 53,685	$ 25,467

(6) Pension Plan:

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Office's full-time employees. The System is a noncontributory retirement plan, administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of Union County, Florida. A liability related to the Office's proportionate share of FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY CLERK OF THE CIRCUIT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED FOR THE YEAR ENDED

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental revenue	$ 476,071	$ 476,071	$ 498,456	$ 22,385
Charges for services	103,301	103,301	159,464	56,163
Fines and forfeitures	26,542	26,542	26,542	-
Miscellaneous revenue	18,170	18,170	4,957	(13,213)
Total revenues	624,084	624,084	689,419	65,335
Expenditures				
Current:				
General government	318,007	318,007	251,016	66,991
Court related	598,144	598,144	583,668	14,476
Total expenditures	916,151	916,151	834,684	81,467
Excess (deficiency) of revenues over (under) expenditures	(292,067)	(292,067)	(145,265)	146,802
Other financing sources (uses)				
Appropriations from Board of County Commissioners	297,624	297,624	297,624	-
Article V Reversion	-	-	(5,781)	(5,781)
Reversion to Board of County Commissioners	(27,023)	(27,023)	(146,578)	(119,555)
Total other financing sources (uses)	270,601	270,601	145,265	(125,336)
Net change in fund balance	(21,466)	(21,466)	-	21,466
Fund balance, beginning of year	64,843	64,843	64,843	-
Fund balance, end of year	$ 43,377	$ 43,377	$ 64,843	$ 21,466

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - budget to actual - governmental funds is an integral part of this schedule.

UNION COUNTY CLERK OF THE CIRCUIT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
RECORDS MODERNIZATION TRUST FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED FOR THE YEAR ENDED

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for services	$ 18,500	$ 18,500	$ 20,879	$ 2,379
Expenditures				
Current:				
Court related	40,000	40,000	1,469	38,531
Net change in fund balance	(21,500)	(21,500)	19,410	40,910
Fund balance, beginning of year	65,611	65,611	65,611	-
Fund balance, end of year	$ 44,111	$ 44,111	$ 85,021	$ 40,910

The accompanying note to schedule of revenues, expenditures, and changes in fund balance - budget and actual - governmental funds is an integral part of this schedule.

UNION COUNTY CLERK OF THE CIRCUIT COURT
NOTE TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(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 general fund and the records modernization trust fund. All annual appropriations lapse at fiscal year-end.

The Office follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The preparation, adoption and amendment of the budgets are governed by Florida Statutes. Public hearings are conducted to obtain taxpayer comments.

b) Budget excess expenditures over revenues are funded through appropriations from the Board of County Commissioners.

c) Formal budgetary integration is employed as a management control device during the year. The legal level of budgetary control is the fund level.

d) The budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

SUPPLEMENTARY INFORMATION

UNION COUNTY CLERK OF THE CIRCUIT COURT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

	General Agency Fund	Domestic Relations Fund	Registry of Court Fund	Total Custodial Funds
Assets				
Cash and cash equivalents	$ 87,912	$ 2,436	$ 23,924	$ 114,272
Receivables	134	152	-	286
Due from other funds	-	-	788	788
Total Assets	$ 88,046	$ 2,588	$ 24,712	$ 115,346
Liabilities				
Accounts payable and accrued expenses	$ 15,300	$ -	$ -	$ 15,300
Due to individuals	3,342	-	-	3,342
Due to other governments	16,227	53	-	16,280
Due to other funds	16,185	2,535	161	18,881
Total Liabilities	$ 51,054	$ 2,588	$ 161	$ 53,803
Net Position				
Restricted for:				
Other individuals and organizations	$ 36,992	$ -	$ 24,551	$ 61,543
Total Net Position	$ 36,992	$ -	$ 24,551	$ 61,543

See accompanying notes to financial statements.

UNION COUNTY CLERK OF THE CIRCUIT COURT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED FOR THE YEAR ENDED

	General Agency Fund	Domestic Relations Fund	Registry of Court Fund	Total Custodial Funds
Additions				
Court related	$ 1,349,359	$ 135,948	$ 134,260	$ 1,619,567
Total additions	1,349,359	135,948	134,260	1,619,567
Deductions				
Court related	620,462	135,948	279,855	1,036,265
Payments to other governments	727,976	-	-	727,976
Total deductions	1,348,438	135,948	279,855	1,764,241
Net change in fiduciary net position	921	-	(145,595)	(144,674)
Net position, beginning of year	36,071	-	170,146	206,217
Net position, end of year	$ 36,992	$ -	$ 24,551	$ 61,543

See accompanying notes to financial statements.

ADDITIONAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Kellie Hendricks Rhoades, Clerk of the Circuit Court,
Union County, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Union County Clerk of the Circuit Court (the Office) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Office's special-purpose financial statements, and have issued our report thereon dated August 18, 2023, which was modified to refer to a basis of accounting required for compliance with state filing requirements, and for other reasons.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special-purpose financial statements, we considered the Office's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Honorable Kellie Hendricks Rhoades, Clerk of the Circuit Court,
Union County, Florida:

We have audited the financial statements of the Union County Clerk of the Circuit Court (the Office), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 18, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 18, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Union County Clerk of the Circuit Court is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. Union County, including the Office of the Clerk, was established by Chapter 8516, Laws of Florida in 1921. There are no component units of the Office to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Management

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

Additional Matters

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

Purpose of this Letter

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

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Kellie Hendricks Rhoades, Clerk of the Circuit Court,
Union County, Florida:

We have examined the Union County Clerk of the Circuit Court's (the Office) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, Section 28.36, Florida Statutes, *Budget Procedure*, and Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees* (collectively, "the Statutes"), for the year ended September 30, 2022. Management is responsible for the Office's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Office, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, for the year ended September 30, 2022, the Office complied with the Statutes in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
August 18, 2023