COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended September 30, 2023
Union County, Florida



2023

Kellie Hendricks Rhoades, CPA
Union County Clerk of Circuit Court & Comptroller
www.UnionClerk.com

UNION COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2023

PREPARED BY:

KELLIE HENDRICKS RHOADES, CPA

CLERK OF THE CIRCUIT COURT & COMPTROLLER

UNION COUNTY, FLORIDA
TABLE OF CONTENTS
SEPTEMBER 30, 2023

Introductory Section

Table of Contents ..... i - ii
List of Principal Officials 1
Organizational Chart 2
Certificate of Achievement Program for Excellence in Financial Reporting 3
Letter of Transmittal ..... 4 - 8

Financial Section

Independent Auditors' Report ..... 9 - 11
Management's Discussion and Analysis ..... 12 - 20
Basic Financial Statements
- Government-wide Financial Statements
  - Statement of Net Position 21
  - Statement of Activities 22
- Fund Financial Statements
  - Balance Sheet—Governmental Funds 23
  - Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position 24
  - Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds 25
  - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 26
  - Statement of Fiduciary Net Position – Fiduciary Funds 27
  - Statement of Changes in Fiduciary Net Position – Fiduciary Funds 28
- Notes to Financial Statements 29- 46

Required Supplementary Information
- Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
  - General Fund 48
  - Emergency Medical Services 49
  - Special Law Enforcement Trust 50
  - Transportation Trust 51
  - Local Housing Assistance 52
- Note to Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 53
- Schedule of Changes in Total OPEB Liability and Related Ratios 54
- Schedule of Proportionate Share of Net Pension Liability – FRS/HIS 55
- Schedule of Contributions – FRS/HIS 56

Supplemental Information
- Combining Balance Sheet – Board and Officer General Funds 58
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Board and Officer General Funds 59
- Combining Balance Sheet – Nonmajor Governmental Funds 60
- Combing Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 61

Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
Sheriff Surcharge 62
Solid Waste Management and Animal Control 63
911 64
Emergency Management 65
Public Library 66
County Law Enforcement 67
Clerk Records Modernization 68
Sheriff Inmate Welfare 69
Sheriff Intergovernmental Shared Revenue 70
Combining Schedule of Fiduciary Net Position – Fiduciary Funds 71
Combining Schedule of Changes in Fiduciary Net Position – Fiduciary Funds 72

Statistical Section

Table 1 Net Position by Component – Last Ten Fiscal Years 74
Table 2 Changes in Net Position – Last Ten Fiscal Years 75
Table 3 Fund Balances – Governmental Funds – Last Ten Fiscal Years 76
Table 4 Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years 77
Table 5 Assessed Value of Taxable Property – Last Ten Fiscal Years 78
Table 6 Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years 79
Table 7 Principal Property Taxpayers – Current Year and Nine Years Ago 80
Table 8 Property Tax Levies and Collections – Last Ten Fiscal Years 81
Table 9 Ratio of Outstanding Debt by Type – Last Ten Fiscal Years 82
Table 10 Ratios of Net General Bonded Debt Outstanding – Last Ten Fiscal Years 83
Table 11 Legal Debt Margin 84
Table 12 Pledged Revenue Coverage 85
Table 13 Demographic Statistics – Last Ten Fiscal Years 86
Table 14 Principal Employers – Current Year 87
Table 15 Full-time Equivalent County Government Employees by Functions – Last Ten Fiscal Years 88
Table 16 Operating Indicators by Function/Program – Last Ten Fiscal Years 89
Table 17 Capital Asset Statistics by Functional Department – Last Ten Fiscal Years 90

Single Audit and Other Reports

Schedule of Expenditures of State Financial Assistance 92
Notes to the Schedule of Expenditures of State Financial Assistance 93
Schedule of Findings and Questioned Costs 94
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 ..... 95 - 97
Independent Auditors' Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards* ..... 98 - 99
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General ..... 100 - 102
Independent Accountants' Examination Report 103

UNION COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2023

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

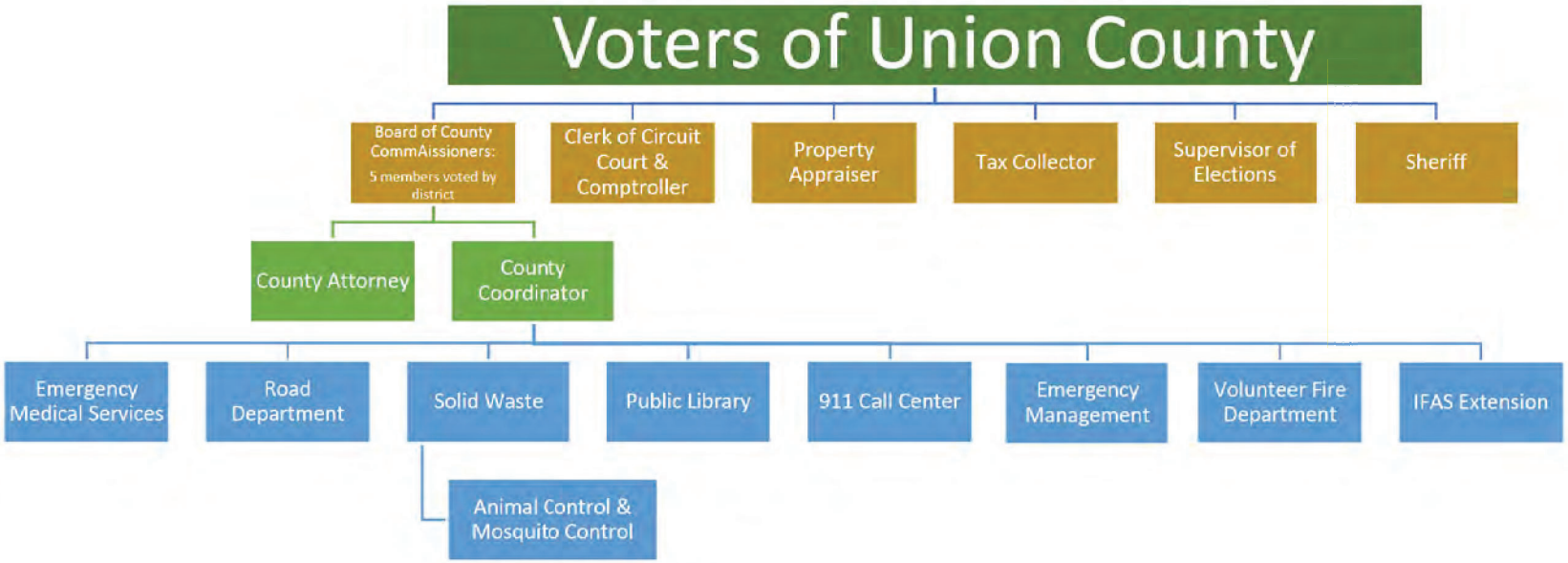
Clerk of the Circuit Court & Comptroller – Kellie Hendricks Rhoades, CPA
Property Appraiser – Bruce D. Dukes
Sheriff – Brad Whitehead
Supervisor of Elections – Debbie Osborne
Tax Collector – Lisa B. Johnson
County Judge – Mitchell D. Bishop

Appointed Officials

County Attorney – Russell Wade
County Coordinator – James Williams
Road Superintendent – James Griffis
Solid Waste Director – Lamar Griffis
Public Library Director – Mary Brown
EMS Director – Toby Witt
Emergency Management Director – Tim Allen
Finance Director – Pam Woodington

UNION County

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CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting to entities that submit qualifying comprehensive annual financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements and we intend to submit it to the GFOA to determine its eligibility for a certificate. If awarded, a copy of the certificate will be included in this location in the fiscal year 2024 Annual Comprehensive Financial Report (ACFR).

June 27, 2024

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, 2023. 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, 2022, to September 30, 2023, 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;

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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 2023 Census of Agriculture, Union County, FL has 329 farms with 37,464 acres of farmland, with an average farm size of 114 acres. Of these acres used for agriculture, 20,442 are devoted to pasture and rangeland, 10,542 to wood and timberland and 2,886 to crop production. According to the most recent Economic Contributions of Agriculture, Natural Resources, and Food Industries in Florida, published by the University of Florida in 2019, there are 1,557 jobs in Union County in agricultural enterprises. The 2023 Farm Bill, the largest piece of packaged legislation that impacts farmers and ranchers as well as, subsidies, commodity products and more, was recently signed into law. The largest title of the bill is Title 4: Nutrition, which makes up for 93% of the bill's $1.42 trillion budget and goes to assist those who struggle to put food on the table. Relating to the County's agriculture industry, new Farm Bill provisions look to open new markets for farmers looking to expand their consumer base and funding for agricultural operations and businesses, as well as incentives and support for farmers to adopt innovative practices.

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 2023

There are residual effects of the COVID pandemic that continue to impact the national economy, which also impact Union County. Inflation continues to rise, increasing expenditures without a significant increase to revenues. People are moving to Florida seeking the conservative values that Florida's leadership has promoted. Union County has also seen an influx in new citizens, creating a larger need for governmental services.

The voted increase of the state minimum wage has affected all county government offices. This unfunded mandate has caused a burden on Union County's budget.

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 have been developed by engineers. In 2024, the Board began the bid process to commence construction.

Several road projects were ongoing or began in 2023, funded by the Florida Department of Transportation. These projects are as follows:

- CR 238N for $4.6 million
- CR 229N for $4.6 million
- NE 149th Street for $519,353
- CR 229 bridge replacement for $1,320,000
- 92nd Street/146th Land/152nd Court for $400,000
- CR 18 for $750,000

For the Future

The State of Florida recognizes that a large portion of the criminal trials at the Union County Courthouse are those for crimes committed by a state inmate while incarcerated in Union County. The state appropriated $415,000 for the implementation of security screenings at the courthouse.

A $190,000 grant was funded through the Florida Recreational Development Assistance Program for improvements to the O.J. Phillips Recreational Complex and is expected to commence in 2024.

The County has been awarded grants totaling $11 million, and is anticipating additional funding in the 2025 budget year, for the design and construction of a public safety complex, including both an Emergency Operations Center and a County Jail.

The federal government provided $2.9 million in funding to offset any revenue losses that the County incurred as a result of COVID. The Board of County Commissioners has earmarked those funds for major projects as they arise. As of September 30, 2023, $2,091,935 remains in this fund.

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. 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

JAMESMOORE

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements. The combining general fund and nonmajor fund financial statements and schedule of expenditures of 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 June 27, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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
June 27, 2024

Union County, Florida
Management's Discussion and Analysis
(Unaudited)

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, 2023 by $15,431,915 (net position). Of this amount unrestricted net position amounted to $(2,452,329) due to the County recording its proportionate share of the Florida Retirement System's net pension liability of $10,955,616.
- Overall financial position changed by $(1,947,590) during the year ended September 30, 2023.
- The County's long-term debt obligations decreased by $399,542 due to two new leases for heavy equipment, net of current year payments on debt.
- As of September 30, 2023, the County's governmental funds reported combined ending fund balances of $9,430,703. Fund balances saw a change of $(158,834) when compared to the prior year.
- The County purchased capital assets of buildings, infrastructure, equipment, vehicles and library materials in the amount of $2,038,925.

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	
	2023	**2022**
Assets:		
Current and other assets	$ 11,420,483	$ 11,241,332
Capital assets	16,161,892	15,976,050
Total assets	$ 27,582,375	$ 27,217,382
Deferred outflow of resources	$ 2,920,218	$ 2,686,063
Liabilities:		
Long-term liabilities outstanding	$ 1,175,132	$ 701,198
Net pension liability	10,955,616	9,037,713
Total OPEB liability	102,608	134,650
Other liabilities	1,989,780	1,651,795
Total liabilities	$ 14,223,136	$ 11,525,356
Deferred inflow of resources	$ 833,636	$ 998,584
Net position:		
Net investment in capital assets	$ 15,607,583	$ 15,821,283
Restricted	2,290,567	2,516,051
Unrestricted	(2,452,329)	(957,829)
Total net position	$ 15,445,821	$ 17,379,505

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, $(2,452,329) is unrestricted net position and $2,290,567 is restricted net position that is constrained by grant agreements, Florida Statutes or enabling legislation.

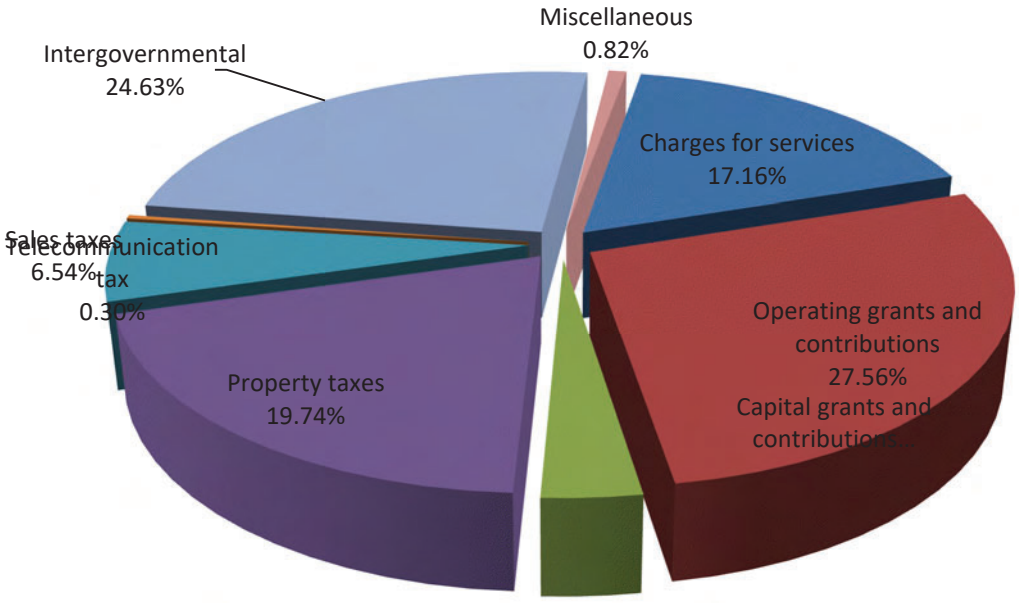
Significant increases in net pension liabilities shown above are the result of recording the County's proportionate share of the Florida Retirement System's net pension liability and the primary cause for the decrease in total and unrestricted net position.

Statement of Activities

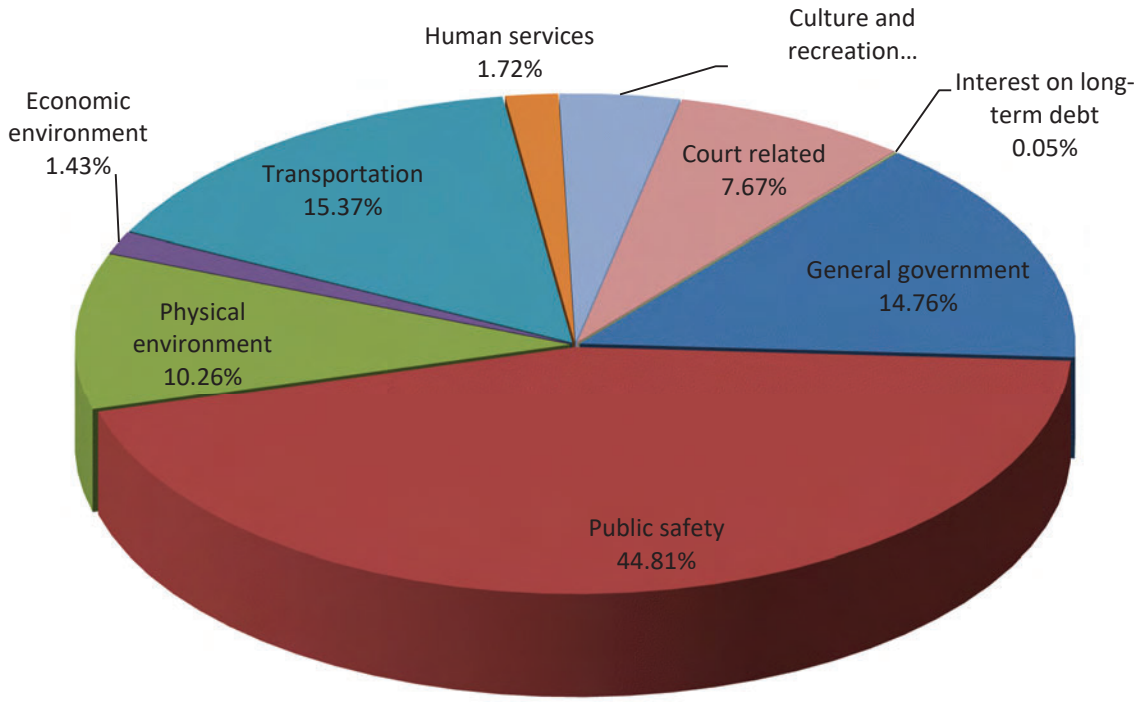
The following table reflects the condensed Statement of Activities for the current year as compared to the prior year. For more detailed information see the Statement of Activities.

	Governmental Activities	
	2023	**2022**
Revenues:		
Program revenues:		
Charges for services	$ 2,719,540	$ 2,337,243
Operating grants and contributions	4,367,068	5,957,293
Capital grants and contributions	512,246	437,875
General revenues:		
Property taxes	3,128,405	2,941,095
Other taxes	1,084,668	1,029,036
Other revenues	4,033,896	3,600,701
Total revenues	15,845,823	16,303,243
Expenses:		
General government	2,624,856	1,374,970
Public safety	7,967,355	3,743,539
Physical environment	1,823,456	1,108,002
Economic environment	254,285	161,818
Transportation	2,733,300	1,880,993
Human services	306,688	304,282
Culture and recreation	697,829	448,834
Court related	1,363,520	880,424
Interest on long-term debt	8,218	2,140
Total expenses	17,779,507	9,905,002
Changes in net position	(1,933,684)	6,398,241
Net position - beginning of year	17,379,505	10,981,264
Net position - end of year	$ 15,445,821	$ 17,379,505

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, 2023, the County's governmental funds reported combined ending fund balances of $9,430,703, a decrease of $158,834 in comparison with the prior year. Of the ending fund balance, $3,393,843 is considered unassigned and can be spent at the discretion of the Board and $2,290,567 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, 2023, the unassigned fund balance of the General Fund was $3,393,843. 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 37.1% of total General Fund expenditures. As of September 30, 2023, the fund balance of the General Fund increased by $462,841 when compared to the prior fiscal year ending fund balance, primarily due to favorable revenue trends versus budget.

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 ($272,989). The change is attributable to expenditures exceeding the related revenues and budgeted general fund subsidy. The ending fund balance of the EMS Fund was $285,857.

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 $455. The Special Law Enforcement Fund had an ending fund balance of $1,500,843.

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 decreased ($119,554). The fund balance in the Transportation Trust Fund was $190,491 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 $4,968,273 less than final budget amounts. The main reason for this is primarily due to grants awarded but not spent prior to year-end.

Capital Assets

The County's balance in capital assets for its governmental type activities as of September 30, 2023 amounted to $16,161,892 (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	
	2023	**2022**
Land	$ 1,077,564	$ 1,077,564
Construction in progress	1,004,628	679,409
Building and improvement	8,257,100	8,206,359
Equipment	10,008,362	9,027,526
Infrastructure	17,576,808	17,576,808
Right to use assets	493,558	-
Accumulated depreciation	(22,256,128)	(20,591,616)
Total	$ 16,161,892	$ 15,976,050

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	
	2023	**2022**
Lease liabilities	$ 554,309	$ 154,767
Compensated absences	620,823	546,431
Total OPEB liability	102,608	134,650
Net pension liability	10,955,616	9,037,713
Total	$ 12,233,356	$ 9,873,561

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, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 8,014,560
Investments	787,387
Accounts receivable, net	477,898
Due from other governments	2,100,223
Due from fiduciary funds	25,909
Prepaid items	600
Capital assets:	
Non-depreciable	2,082,192
Depreciable, net	14,079,700
Total assets	$ 27,568,469
DEFERRED OUTFLOWS	
Deferred outflows related to pensions	$ 2,873,597
Deferred outflows related to OPEB	46,621
Total deferred outflows	$ 2,920,218
LIABILITIES	
Accounts payable and accrued liabilities	$ 733,554
Due to other governments	106,225
Due to fiduciary funds	679
Unearned revenues	1,149,322
Noncurrent liabilities:	
Due within one year	408,398
Due in more than one year	766,734
Total OPEB liability	102,608
Net pension liability	10,955,616
Total liabilities	$ 14,223,136
DEFERRED INFLOWS	
Deferred inflows related to pensions	$ 737,975
Deferred inflows related to OPEB	95,661
Total deferred inflows	$ 833,636
NET POSITION	
Net investment in capital assets	$ 15,607,583
Restricted for:	
Court operations	102,175
Law enforcement	1,769,684
Transportation	190,491
Library	84,102
Building inspections	29,560
Other purposes	87,221
Unrestricted	(2,438,901)
Total net position	$ 15,431,915

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, 2023

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	$ 2,624,856	$ 449,685	$ 698,205	$ -	$ (1,476,966)
Public safety	7,967,355	1,358,244	1,166,667	48,299	(5,394,145)
Physical environment	1,823,456	692,711	52,192	-	(1,078,553)
Economic environment	254,285	-	333,777	108,454	187,946
Transportation	2,733,300	2,208	1,391,046	355,493	(984,553)
Human services	306,688	-	-	-	(306,688)
Culture and recreation	697,829	-	97,885	-	(599,944)
Court related	1,363,520	216,692	627,296	-	(519,532)
Interest on long-term debt	8,218	-	-	-	(8,218)
Total	$ 17,779,507	$ 2,719,540	$ 4,367,068	$ 512,246	(10,180,653)
General revenues:					
Property taxes					3,128,405
Sales taxes - local option					1,037,091
Telecommunication tax					47,577
Intergovernmental revenues					3,903,421
Miscellaneous					116,569
Total general revenues					8,233,063
Change in net position					(1,947,590)
Net position - beginning of year					17,379,505
Net position - end of year					$ 15,431,915

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

UNION COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Emergency Medical Services	Special Law Enforcement	Transportation Trust Fund	Local Housing	Nonmajor Governmental Funds	Total
ASSETS							
Cash and cash equivalents	$ 5,721,585	$ 91,850	$ 711,302	$ 129,178	$ 649,579	$ 711,066	$ 8,014,560
Investments	-	-	787,387	-	-	-	787,387
Accounts receivable, net	129,205	323,728	-	-	-	25,203	478,136
Prepaid items	600	-	-	-	-	-	600
Due from other governments	1,479,143	714	830	363,459	-	256,201	2,100,347
Due from other funds	287,513	5,034	1,324	81,422	-	66,127	441,420
Total assets	$ 7,618,046	$ 421,326	$ 1,500,843	$ 574,059	$ 649,579	$ 1,058,597	$ 11,822,450
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 373,355	$ 48,685	$ -	$ 110,174	$ 5,600	$ 72,162	$ 609,976
Accrued expenses	52,545	28,619	-	12,491	-	30,130	123,785
Due to other governments	127,205	187	-	155	-	20,964	148,511
Due to other funds	150,608	978	-	260,748	3,150	706	416,190
Unearned revenues	409,362	57,000	-	-	640,829	-	1,107,191
Total liabilities	1,113,075	135,469	-	383,568	649,579	123,962	2,405,653
Fund balances							
Nonspendable:							
Prepaid items	600	-	-	-	-	-	600
Restricted for:							
Court operations	-	-	-	-	-	102,175	102,175
Law enforcement	-	-	1,500,843	-	-	268,841	1,769,684
Transportation	-	-	-	190,491	-	-	190,491
Library	-	-	-	-	-	84,102	84,102
Building inspections	29,560	-	-	-	-	-	29,560
Other purposes	-	-	-	-	-	87,221	87,221
Assigned to:							
Court operations	64,243	-	-	-	-	-	64,243
Emergency medical services and volunteer fire	-	285,857	-	-	-	-	285,857
Solid waste and animal control	-	-	-	-	-	253,208	253,208
Emergency management	-	-	-	-	-	139,088	139,088
Law enforcement	-	-	-	-	-	-	-
Jail reconstruction	126,767	-	-	-	-	-	126,767
Health reimbursement	147,802	-	-	-	-	-	147,802
ARPA projects	2,091,935	-	-	-	-	-	2,091,935
Subsequent year's budget	664,127	-	-	-	-	-	664,127
Unassigned	3,379,937	-	-	-	-	-	3,379,937
Total fund balances	6,504,971	285,857	1,500,843	190,491	-	934,635	9,416,797
Total Liabilities and Fund Balances	$ 7,618,046	$ 421,326	$ 1,500,843	$ 574,059	$ 649,579	$ 1,058,597	$ 11,822,450

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, 2023

Total fund balances - Governmental Funds		$ 9,416,797
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	38,418,020	
Less: accumulated depreciation	(22,256,128)	16,161,892
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	(10,955,616)	
Deferred outflows related to pensions	2,873,597	
Deferred inflows related to pensions	(737,975)	(8,819,994)
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	(102,608)	
Deferred outflows related to OPEB	46,621	
Deferred inflows related to OPEB	(95,661)	(151,648)
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	(554,309)	
Compensated absences	(620,823)	(1,175,132)
Net position of governmental activities		$ 15,431,915

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, 2023

	General Fund	Emergency Medical Services	Special Law Enforcement	Transportation Trust Fund	Local Housing	Nonmajor Governmental Funds	Total
Revenues							
Taxes	$ 4,060,643	$ -	$ -	$ 1,013,000	$ -	$ 152,430	$ 5,226,073
Licenses and permits	241,948	301,398	-	-	-	305,208	848,554
Intergovernmental	5,544,690	100,400	-	732,528	333,777	974,993	7,686,388
Charges for services	526,327	854,439	-	-	-	209,362	1,590,128
Fines and forfeitures	57,535	-	-	-	-	6,635	64,170
Miscellaneous revenues	84,312	9,586	455	8,451	257	270,937	373,998
Total revenues	10,515,455	1,265,823	455	1,753,979	334,034	1,919,565	15,789,311
Expenditures							
Current:							
General government	2,937,575	-	-	-	-	-	2,937,575
Public safety	3,512,054	1,991,100	-	-	-	951,595	6,454,749
Physical environment	124,306	-	-	-	-	1,152,634	1,276,940
Economic environment	7,851	-	-	-	321,434	-	329,285
Transportation	22,874	-	-	1,751,293	-	-	1,774,167
Human services	235,210	-	-	-	-	-	235,210
Culture and recreation	129,731	-	-	-	-	271,243	400,974
Court related	905,550	-	-	-	-	-	905,550
Capital outlay	1,273,669	40,530	-	588,549	-	136,177	2,038,925
Debt service:							
Principal	-	-	-	94,016	-	-	94,016
Interest	-	-	-	8,218	-	-	8,218
Total expenditures	9,148,820	2,031,630	-	2,442,076	321,434	2,511,649	16,455,609
Excess (deficiency) of revenues over expenditures	1,366,635	(765,807)	455	(688,097)	12,600	(592,084)	(666,298)
Other financing sources (uses)							
Transfers in	12,600	492,818	-	74,985	-	335,163	915,566
Transfers out	(902,966)	-	-	-	(12,600)	-	(915,566)
Issuance of debt	-	-	-	493,558	-	-	493,558
Total other financing sources (uses)	(890,366)	492,818	-	568,543	(12,600)	335,163	493,558
Net change in fund balances	476,269	(272,989)	455	(119,554)	-	(256,921)	(172,740)
Fund balances, beginning of year	6,028,702	558,846	1,500,388	310,045	-	1,191,556	9,589,537
Fund balances, end of year	$ 6,504,971	$ 285,857	$ 1,500,843	$ 190,491	$ -	$ 934,635	$ 9,416,797

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, 2023

Net change in fund balances-total governmental funds	$ (172,740)
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	2,038,925
Depreciation expense	(1,853,083)
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	94,016
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	(74,392)
Net pension liability and related deferred outflows and inflows	(1,482,994)
Total OPEB liability and related deferred outflows and inflows	(3,764)
Change in net position of governmental activities	$ (1,947,590)

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, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 328,351
Receivables	574
Due from Board of County Commissioners	679
Total assets	$ 329,604
LIABILITIES	
Accounts payable and accrued expenses	$ 944
Due to individuals	1,764
Due to Board of County Commissioners	25,909
Due to other governments	170,672
Deposits and excrow	4
Total liabilities	$ 199,293
NET POSITION RESTRICTED FOR OTHERS	$ 130,311

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, 2023

	Custodial Funds
Additions	
Taxes	$ 5,965,736
Charges for services	30,968
Permits, fees, and special assessments	331,364
Court related	1,959,817
Total additions	8,287,885
Deductions	
Court related payments	1,313,818
Payments to individuals	332,532
Payments to other governments	6,552,188
Payments to BOCC	25,978
Total deductions	8,224,516
Net change in fiduciary net position	63,369
Net position, beginning of year	66,942
Net position, end of year	$ 130,311

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 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. 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, 2023, the County had $787,387 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, 2023, were as follows:

	Transfers In						
Transfers Out	General Fund	EMS	Special Law Enforcement	Transportation Trust	Local Housing	Nonmajor Governmental	Total
Governmental Funds							
General Fund	$ -	$ 492,818	$ -	$ 74,985	$ -	$ 335,163	$ 902,966
Local Housing	12,600	-	-	-	-	-	12,600
Total	$ 12,600	$ 492,818	$ -	$ 74,985	$ -	$ 335,163	$ 915,566

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, 2023, interfund balances consisted of:

	Due from Other Funds							
Due to Other Funds	General Fund	EMS	Transportation Trust	Local Housing	Special Law Enforcement	Nonmajor Governmental	Fiduciary Funds	Total
Governmental Funds								
General Fund	$ 3,293	$ 5,034	$ 81,422	$ -	$ 1,324	$ 59,535	$ -	$ 150,608
EMS	978	-	-	-	-	-	-	978
Transportation Trust	260,748	-	-	-	-	-	-	260,748
Local Housing	3,150	-	-	-	-	-	-	3,150
Nonmajor Governmental	706	-	-	-	-	-	-	706
Fiduciary Funds	18,638	-	-	-	-	6,592	679	25,909
Total	$ 287,513	$ 5,034	$ 81,422	$ -	$ 1,324	$ 66,127	$ 679	$ 442,099

(5) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2023, was as follows:

Governmental activities:	Balance 09/30/22	Increases	Decreases	Balance 09/30/23
Capital assets not being depreciated:				
Land	$ 1,077,564	$ -	$ -	$ 1,077,564
Construction in progress	679,409	325,219	-	1,004,628
Total assets not being depreciated	1,756,973	325,219	-	2,082,192
Capital assets being depreciated:				
Buildings and Improvements	8,206,359	50,741	-	8,257,100
Infrastructure - Roads	17,576,808	-	-	17,576,808
Vehicles	3,742,945	718,668	(152,241)	4,309,372
Library Materials	256,743	-	-	256,743
Machinery and Equipment	4,885,389	450,739	(36,330)	5,299,798
Right-to-use Assets	142,449	493,558	-	636,007
Total assets being depreciated	34,810,693	1,713,706	(188,571)	36,335,828
Less accumulated depreciation for:				
Buildings and Improvements	(4,616,120)	(210,346)	-	(4,826,466)
Infrastructure - Roads	(8,425,580)	(865,189)	-	(9,290,769)
Vehicles	(3,128,642)	(241,153)	152,241	(3,217,554)
Library Materials	(245,540)	(6,373)	-	(251,913)
Machinery and Equipment	(4,096,596)	(350,281)	36,330	(4,410,547)
Right-to-use Assets	(79,138)	(179,741)	-	(258,879)
Less: accumulated depreciation	(20,591,616)	(1,853,083)	188,571	(22,256,128)
Total capital assets being depreciated, net	14,219,077	(139,377)	-	14,079,700
Governmental activities capital assets, net	$ 15,976,050	$ 185,842	$ -	$ 16,161,892

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

Governmental Activities	
General Government	$ 178,695
Public Safety	357,391
Physical Environment	89,348
Transportation	959,605
Human Services	71,478
Court Related	89,348
Culture and Recreation	107,218
Total Depreciation Expense	$ 1,853,083

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

Leases Payable

The County leases heavy equipment under various agreements classified as leases payable. The agreements bear interest rates of 3.00% to 4.38%. The following schedule provides future debt service requirements of the leases payable:

Year Ending September 30,	Principal	Interest	Total
2024	$ 189,047	$ 19,208	$ 208,255
2025	75,916	12,453	88,369
2026	78,847	9,496	88,343
2027	160,802	4,002	164,804
2028	49,697	1,290	50,987
Total	$ 554,309	$ 46,449	$ 600,758

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

Long-term liability activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Leases payable	$ 154,767	$ 493,558	$ 94,015	$ 554,309	$ 189,047
Compensated absences	546,431	424,074	286,257	620,823	219,351
Total Long-Term Liabilities	$ 701,198	$ 917,632	$ 380,272	$ 1,175,132	$ 408,398

(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.

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

The Cooperative's condensed financial information, as of and for the year ended September 30, 2022, (latest available information), is hereafter presented:

Total Assets	$	610,601
Total Deferred Outflows of Resources		45,585
Total Liabilities		168,380
Total Deferred Inflow of Resources		30,065
Total Net Position		457,741
Total Revenues		329,376
Total Expenses		290,951
Change in Net Position		38,425

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 2023. The Association's condensed financial information, as of and for the year ended September 30, 2022 (latest available information), is hereafter presented:

Total Assets	$	66,257,021
Total Deferred Outflows of Resources		422,257
Total Liabilities		16,769,220
Total Deferred Inflows of Resources		84,208
Total Net Position		49,825,850
Total Revenues		8,898,398
Total Non-Operating Revenues (Expenses)		(1,475,761)
Total Operating Expenses		6,086,250
Change in Net Position		1,336,387

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 County participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the County's eligible 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 $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

(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 Comprehensive Annual 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, Research, and Education Services
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 County participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2023, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2023	After June 30, 2023
Regular Class	11.91%	13.57%
Senior Management (SMSC)	31.57%	34.52%
Special Risk	27.83%	32.67%
Elected Official Class	57.00%	58.68%
DROP	18.60%	21.13%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll through June 30, 2023, and 2.00% thereafter, which are included in the above rates.

For the plan year ended June 30, 2023, actual contributions made for employees participating in FRS and HIS were as follows:

Entity Contributions – FRS	$ 1,035,652
Entity Contributions – HIS	98,468
Employee Contributions – FRS	177,954

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

At September 30, 2023, the entity reported a liability related to FRS and HIS as follows:

Plan	Net Pension Liability
FRS	$ 8,578,364
HIS	2,377,252
Total	$ 10,955,616

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County'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, 2023, and June 30, 2022, the County's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2023	2022
FRS	0.021528344%	0.020164811%
HIS	0.014968841%	0.014490572%

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

For the year ended June 30, 2023, pension expense was recognized related to the FRS and HIS plans as follows:

Plan	Pension Expense
FRS	$ 1,739,754
HIS	923,914
Total	$ 2,663,668

Deferred outflows/inflows related to pensions:

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 805,434	$ -	$ 34,801	$ (5,580)
Changes of assumptions	559,209	-	62,497	(205,997)
Net difference between projected and actual investment earnings	358,256	-	1,228	-
Change in proportionate share	543,778	(485,729)	170,696	(40,669)
Contributions subsequent to measurement date	305,186	-	32,512	-
Total	$ 2,571,863	$ (485,729)	$ 301,734	$ (252,246)

The above amounts for deferred outflows of resources for contributions related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. 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
2024	$ 201,084	$ 12,142	$ 213,226
2025	(134,836)	20,669	(114,167)
2026	1,427,197	7,552	1,434,749
2027	227,265	(17,243)	210,022
2028	60,238	(7,115)	53,123
Thereafter	-	971	971
	$ 1,780,948	$ 16,976	$ 1,797,924

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 is consistent with the prior year rate of 6.70%. 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 3.65% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.54%. 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 2023, 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%	2.9%
Fixed income	19.8%	4.5%
Global equities	54.0%	8.7%
Real estate	10.3%	7.6%
Private equity	11.1%	11.9%
Strategic investments	3.8%	6.3%
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%	$ 14,653,592	$ 8,578,364	$ 3,495,708
HIS	3.65%	2,712,073	2,377,252	2,099,707

(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, 2022, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	102
Inactive Employees	-
	102

Total OPEB Liability—The County's total OPEB liability of $102,6088 was measured as of September 30, 2023.

Actuarial Assumptions and Other Inputs—The total OPEB liability at the September 30, 2023 measurement date was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.50%
Discount rate	4.77%
Healthcare cost trend rate	4.50 - 7.50%

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, 2023.

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

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

Changes in the OPEB liability for the fiscal year ended September 30, 2023, were as follows:

	Total OPEB Liability
Balance at September 30, 2022	$ 134,650
Changes for a year:	
Service cost	5,820
Interest	6,407
Difference between expected & actual experience	19,136
Changes of assumptions	(62,761)
Benefit payments	(644)
Net changes	(32,042)
Balance at September 30, 2023	$ 102,608

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 4.87%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.87%) or 1% higher (5.87%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 112,909	$ 102,608	$ 93,346

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 (8.50% decreasing to 5.50%) than the current healthcare cost trend rates (7.50% decreasing to 4.50%):

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	$ 90,685	$ 102,608	$ 116,878

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

For the year ended September 30, 2023, the County recognized OPEB expense of $4,409. At September 30, 2023, 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	$ 17,764	$ -
Changes of assumptions	28,857	95,661
Total	$ 42,621	$ 95,661

(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
2024	$ 7,804
2025	7,804
2026	7,804
2027	7,804
2028	7,804
Thereafter	7,601

(11) **Deficit Fund Balances:**

At September 30, 2023, the Supervisor of Elections General Fund reported a fund balance deficit of $797. This cumulative deficit was the result of an excess of expenditures over revenues and appropriations. If not recovered through grants, charges for services, or miscellaneous revenue, this deficit will ultimately be recovered via future appropriations.

(12) **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. 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.

(b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. The objective of GASB 102 is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The effective date for implementation is fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

(c) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 3,796,576	$ 3,796,576	$ 4,060,643	$ 264,067
Licenses and permits	193,000	241,000	241,948	948
Intergovernmental	9,658,189	10,070,177	5,544,690	(4,525,487)
Charges for services	477,735	478,292	526,327	48,035
Fines and forfeitures	45,731	45,731	57,535	11,804
Miscellaneous revenues	18,948	26,073	84,312	58,239
FS 129 Statutory Reduction	(375,630)	(375,630)	-	375,630
Total revenues	13,814,549	14,282,219	10,515,455	(3,766,764)
Expenditures				
Current:				
General government	3,016,569	3,034,624	2,937,575	97,049
Public safety	3,188,552	3,507,568	3,512,054	(4,486)
Physical environment	129,566	129,939	124,306	5,633
Economic environment	8,391	8,391	7,851	540
Transportation	-	-	22,874	(22,874)
Human services	307,760	307,760	235,210	72,550
Culture and recreation	89,750	91,564	129,731	(38,167)
Court related	885,796	897,296	905,550	(8,254)
Other supplies and expenses	5,787	1	-	1
Capital outlay	5,951,250	6,139,950	1,273,669	4,866,281
Total expenditures	13,583,421	14,117,093	9,148,820	4,968,273
Excess (deficiency) of revenues over expenditures	231,128	165,126	1,366,635	1,201,509
Other financing sources (uses)				
Transfers in	12,600	12,600	12,600	-
Transfers out	(760,638)	(905,156)	(902,966)	2,190
Article V reversion	-	-	-	-
Total other financing sources (uses)	(748,038)	(892,556)	(890,366)	2,190
Net change in fund balance	(516,910)	(727,430)	476,269	1,203,699
Fund balance, beginning of year	6,028,702	6,028,702	6,028,702	-
Fund balance, end of year	$ 5,511,792	$ 5,301,272	$ 6,504,971	$ 1,203,699

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Licenses and permits	$ 300,000	$ 300,000	$ 301,398	$ 1,398
Intergovernmental	20,000	190,054	100,400	(89,654)
Charges for services	761,000	761,000	854,439	93,439
Miscellaneous revenues	6,250	6,250	9,586	3,336
FS 129 Statutory Reduction	(53,363)	(53,363)	-	53,363
Total revenues	1,033,887	1,203,941	1,265,823	61,882
Expenditures				
Current:				
Public safety	1,913,427	2,096,795	1,991,100	105,695
Capital outlay	30,000	19,504	40,530	(21,026)
Total expenditures	1,943,427	2,116,299	2,031,630	84,669
Excess (deficiency) of revenues over (under) expenditures	(909,540)	(912,358)	(765,807)	146,551
Other financing sources (uses)				
Transfers in	490,000	487,176	492,818	5,642
Transfers out	-	5,642	-	(5,642)
Total other financing sources (uses)	490,000	492,818	492,818	-
Net change in fund balance	(419,540)	(419,540)	(272,989)	146,551
Fund balance, beginning of year	558,846	558,846	558,846	-
Fund balance, end of year	$ 139,306	$ 139,306	$ 285,857	$ 146,551

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 1,000	$ -	$ -	$ -
Miscellaneous revenues	7,000	-	455	455
FS 129 Statutory Reduction	(400)	-	-	-
Total revenues	7,600	-	455	455
Total expenditures	-	-	-	-
Net change in fund balance	7,600	-	455	455
Fund balance, beginning of year	1,500,388	1,500,388	1,500,388	-
Fund balance, end of year	$ 1,507,988	$ 1,500,388	$ 1,500,843	$ 455

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 1,010,013	$ 1,010,013	$ 1,013,000	$ 2,987
Intergovernmental	3,716,501	3,716,501	732,528	(2,983,973)
Miscellaneous revenues	1,900	1,900	8,451	6,551
Total revenues	4,728,414	4,728,414	1,753,979	(2,974,435)
Expenditures				
Current:				
Transportation	4,660,830	4,710,139	1,751,293	2,958,846
Capital outlay	404,763	404,763	588,549	(183,786)
Debt service:				
Principal	37,741	102,234	94,016	8,218
Interest	38,817	-	8,218	(8,218)
Total expenditures	5,142,151	5,217,136	2,442,076	2,775,060
Excess (deficiency) of revenues over (under) expenditures	(413,737)	(488,722)	(688,097)	(199,375)
Other financing sources (uses)				
Transfers in	-	74,985	74,985	-
Loan proceeds	-	-	493,558	493,558
Total other financing sources (uses)	-	74,985	568,543	493,558
Net change in fund balance	(413,737)	(413,737)	(119,554)	294,183
Fund balance, beginning of year	310,045	310,045	310,045	-
Fund balance, end of year	$ (103,692)	$ (103,692)	$ 190,491	$ 294,183

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 350,000	$ 350,000	$ 333,777	$ (16,223)
Miscellaneous revenues	110	110	257	147
FS 129 Statutory Reduction	(6)	(6)	-	6
Total revenues	350,104	350,104	334,034	(16,070)
Expenditures				
Current:				
Economic environment	616,889	616,889	321,434	295,455
Total expenditures	616,889	616,889	321,434	295,455
Excess (deficiency) of revenues over (under) expenditures	(266,785)	(266,785)	12,600	279,385
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	(279,385)	(279,385)	-	279,385
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ (279,385)	$ (279,385)	$ -	$ 279,385

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, 2023

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)

	2023	2022	2021	2020	2019
Total OPEB Liability					
Service cost	$ 5,820	$ 15,180	$ 15,645	$ 6,546	$ 6,385
Interest	6,407	3,388	2,594	3,599	3,299
Difference between expected and actual experience	19,136	-	2,052	-	-
Changes of assumptions	(62,761)	(23,322)	(2,109)	11,112	388
Benefit payments - implicit rate subsidy	(644)	-	-	-	-
Other changes	-	-	-	(667)	(60)
Net change in total OPEB liability	(32,042)	(4,754)	18,182	20,590	10,012
Total OPEB liability - beginning of year	134,650	139,404	121,222	100,632	90,620
Total OPEB liability - end of year	$ 102,608	$ 134,650	$ 139,404	$ 121,222	$ 100,632
Covered-employee payroll	$ 4,525,428	$ 3,689,041	$ 3,566,505	$ 3,727,479	$ 3,727,479
Total OPEB liability as a percentage of covered-employee payroll	2.27%	3.65%	3.91%	3.25%	2.70%

Notes to Schedule:

Valuation date:	10/1/2022	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	4.87%	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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Florida Retirement System (FRS)										
Proportion of the net pension liability	0.021528344%	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	$ 8,578,364	$ 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	5,931,788	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	144.62%	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	82.38%	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	0.014968841%	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	$ 2,377,252	$ 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	5,931,788	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	40.08%	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	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

	For the Fiscal Year Ended September 30,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Florida Retirement System (FRS)										
Contractually required contribution	$ 1,074,892	$ 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	1,074,892	896,095	(785,860)	(725,583)	(699,786)	(622,153)	(635,819)	(581,842)	(578,089)	(555,913)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 6,039,542	$ 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	17.80%	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	$ 105,784	$ 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	105,784	89,833	(84,243)	(79,863)	(74,612)	(70,348)	(70,174)	(67,071)	(44,493)	(47,840)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 6,039,542	$ 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	1.75%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.20%

SUPPLEMENTAL INFORMATION

UNION COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2023

	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	$ 5,364,656	$ 96,868	$ 191,971	$ 3,453	$ 55,647	$ 8,990	$ 5,721,585	$ -	$ 5,721,585
Accounts receivable	128,967	-	-	207	31	-	129,205	-	129,205
Prepaid items	-	600	-	-	-	-	600	-	600
Due from other governments	1,247,698	231,445	-	-	-	-	1,479,143	-	1,479,143
Due from constitutional officers	281,858	-	-	-	-	-	281,858	281,858	-
Due from other funds	268,829	18,684	-	-	-	-	287,513	-	287,513
Total Assets	$ 7,292,008	$ 347,597	$ 191,971	$ 3,660	$ 55,678	$ 8,990	$ 7,899,904	$ 281,858	$ 7,618,046
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	$ 244,388	$ 3,240	$ 125,727	$ -	$ -	$ -	$ 373,355	$ -	$ 373,355
Accrued expenses	14,331	14,851	-	-	13,576	9,787	52,545	-	52,545
Due to other governments	27,404	99,042	-	-	759	-	127,205	-	127,205
Due to Board of County Commissioners	-	165,621	66,244	3,660	41,343	-	276,868	276,868	-
Unearned revenue	409,362	-	-	-	-	-	409,362	-	409,362
Due to other funds	155,598	-	-	-	-	-	155,598	4,990	150,608
Total liabilities	851,083	282,754	191,971	3,660	55,678	9,787	1,394,933	281,858	1,113,075
Fund Balances									
Nonspendable - prepaid items	-	600	-	-	-	-	600	-	600
Restricted for:									
Building inspections	29,560	-	-	-	-	-	29,560	-	29,560
Assigned to:									
Court operations	-	64,243	-	-	-	-	64,243	-	64,243
Jail reconstruction	126,767	-	-	-	-	-	126,767	-	126,767
Health reimbursement	147,802	-	-	-	-	-	147,802	-	147,802
ARPA projects	2,091,935	-	-	-	-	-	2,091,935	-	2,091,935
Subsequent year's budget	664,127	-	-	-	-	-	664,127	-	664,127
Unassigned	3,380,734	-	-	-	-	(797)	3,379,937	-	3,379,937
Total fund balances	6,440,925	64,843	-	-	-	(797)	6,504,971	-	6,504,971
Total Liabilities and Fund Balances	$ 7,292,008	$ 347,597	$ 191,971	$ 3,660	$ 55,678	$ 8,990	$ 7,899,904	$ 281,858	$ 7,618,046

UNION COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BOARD AND OFFICER GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Board of County Commissioners	Clerk of Circuit Court	Sheriff	Tax Collector	Property Appraiser	Supervisor of Elections	Subtotals	Interfund Eliminations	Totals
Revenues									
Taxes	$ 4,060,643	$ -	$ -	$ -	$ -	$ -	$ 4,060,643	$ -	$ 4,060,643
Licenses and permits	241,948	-	-	-	-	-	241,948	-	241,948
Intergovernmental	4,921,002	552,920	-	-	7,707	63,061	5,544,690	-	5,544,690
Charges for services	99,622	165,504	-	260,542	400	259	526,327	-	526,327
Fines and forfeitures	27,915	29,620	-	-	-	-	57,535	-	57,535
Miscellaneous revenues	73,278	5,950	-	160	1,640	3,284	84,312	-	84,312
Total revenues	9,424,408	753,994	-	260,702	9,747	66,604	10,515,455	-	10,515,455
Expenditures									
Current:									
General government	1,214,304	280,793	-	420,828	470,028	551,622	2,937,575	-	2,937,575
Public safety	794,326	-	2,717,728	-	-	-	3,512,054	-	3,512,054
Physical environment	124,306	-	-	-	-	-	124,306	-	124,306
Economic environment	7,851	-	-	-	-	-	7,851	-	7,851
Transportation	22,874	-	-	-	-	-	22,874	-	22,874
Human services	235,210	-	-	-	-	-	235,210	-	235,210
Culture and recreation	129,731	-	-	-	-	-	129,731	-	129,731
Court related	300,056	605,494	-	-	-	-	905,550	-	905,550
Capital outlay	1,049,430	-	224,239	-	-	-	1,273,669	-	1,273,669
Total expenditures	3,878,088	886,287	2,941,967	420,828	470,028	551,622	9,148,820	-	9,148,820
Excess (deficiency) of revenues over (under) expenditures	5,546,320	(132,293)	(2,941,967)	(160,126)	(460,281)	(485,018)	1,366,635	-	1,366,635
Other financing sources (uses)									
Transfers in	12,600	-	-	-	-	-	12,600	-	12,600
Transfers out	(902,966)	-	-	-	-	-	(902,966)	-	(902,966)
Appropriations to constitutional officers	(4,432,509)	289,497	3,008,211	163,579	487,001	484,221	-	-	-
Reversions from constitutional officers	253,621	(157,204)	(66,244)	(3,453)	(26,720)	-	-	-	-
Total other financing sources	(5,069,254)	132,293	2,941,967	160,126	460,281	484,221	(890,366)	-	(890,366)
Net change in fund balances	477,066	-	-	-	-	(797)	476,269	-	476,269
Fund balances, beginning of year	5,963,859	64,843	-	-	-	-	6,028,702	-	6,028,702
Fund balances, end of year	$ 6,440,925	$ 64,843	$ -	$ -	$ -	$ (797)	$ 6,504,971	$ -	$ 6,504,971

UNION COUNTY, FLORIDA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	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	$ 25,903	$ 213,751	$ 50,761	$ 105,897	$ 89,359	$ 37,555	$ 100,619	$ 87,221	$ -	$ 711,066
Accounts receivable, net	-	5,376	19,827	-	-	-	-	-	-	25,203
Due from other governments	-	36,410	175,578	44,213	-	-	-	-	-	256,201
Due from other funds	-	64,525	-	-	-	-	1,602	-	-	66,127
Total Assets	$ 25,903	$ 320,062	$ 246,166	$ 150,110	$ 89,359	$ 37,555	$ 102,221	$ 87,221	$ -	$ 1,058,597
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	$ -	$ 34,319	$ 30,003	$ 7,104	$ 736	$ -	$ -	$ -	$ -	$ 72,162
Accrued expenses	-	10,995	10,780	3,918	4,437	-	-	-	-	30,130
Due to other governments	-	20,880	-	-	84	-	-	-	-	20,964
Due to other funds	-	660	-	-	-	-	46	-	-	706
Total liabilities	-	66,854	40,783	11,022	5,257	-	46	-	-	123,962
Fund Balances										
Restricted for:										
Court operations	-	-	-	-	-	-	102,175	-	-	102,175
Law enforcement	25,903	-	205,383	-	-	37,555	-	-	-	268,841
Library	-	-	-	-	84,102	-	-	-	-	84,102
Other purposes	-	-	-	-	-	-	-	87,221	-	87,221
Assigned to:										
Solid waste and animal control	-	253,208	-	-	-	-	-	-	-	253,208
Emergency management	-	-	-	139,088	-	-	-	-	-	139,088
Total fund balances	25,903	253,208	205,383	139,088	84,102	37,555	102,175	87,221	-	934,635
Total Liabilities and Fund Balances	$ 25,903	$ 320,062	$ 246,166	$ 150,110	$ 89,359	$ 37,555	$ 102,221	$ 87,221	$ -	$ 1,058,597

UNION COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	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	$ -	$ -	$ -	$ -	$ 152,430	$ -	$ -	$ -	$ -	$ 152,430
Licenses and permits	-	305,208	-	-	-	-	-	-	-	305,208
Intergovernmental	-	132,642	296,998	131,095	95,100	-	-	-	319,158	974,993
Charges for services	-	187,503	-	-	-	-	17,154	4,705	-	209,362
Fines and forfeitures	5,345	-	-	-	-	1,290	-	-	-	6,635
Miscellaneous revenues	-	253,335	1,465	1,382	11,022	-	-	-	3,733	270,937
Total revenues	5,345	878,688	298,463	132,477	258,552	1,290	17,154	4,705	322,891	1,919,565
Expenditures										
Current:										
Public safety	26,997	-	429,078	206,886	-	-	-	-	288,634	951,595
Physical environment	-	1,152,634	-	-	-	-	-	-	-	1,152,634
Culture and recreation	-	-	-	-	271,243	-	-	-	-	271,243
Capital outlay	-	-	101,920	-	-	-	-	-	34,257	136,177
Total expenditures	26,997	1,152,634	530,998	206,886	271,243	-	-	-	322,891	2,511,649
Excess (deficiency) of revenues over (under) expenditures	(21,652)	(273,946)	(232,535)	(74,409)	(12,691)	1,290	17,154	4,705	-	(592,084)
Other financing sources (uses)										
Transfers in	-	144,525	121,850	68,788	-	-	-	-	-	335,163
Total other financing sources (uses)	-	144,525	121,850	68,788	-	-	-	-	-	335,163
Net change in fund balances	(21,652)	(129,421)	(110,685)	(5,621)	(12,691)	1,290	17,154	4,705	-	(256,921)
Fund balances, beginning of year	47,555	382,629	316,068	144,709	96,793	36,265	85,021	82,516	-	1,191,556
Fund balances, end of year	$ 25,903	$ 253,208	$ 205,383	$ 139,088	$ 84,102	$ 37,555	$ 102,175	$ 87,221	$ -	$ 934,635

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF SURCHARGE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 4,000	$ 4,000	$ 5,345	$ 1,345
FS 129 Statutory Reduction	(200)	(200)	-	200
Total revenues	3,800	3,800	5,345	1,545
Expenditures				
Current:				
Public safety	15,000	27,000	26,997	3
Total expenditures	15,000	27,000	26,997	3
Net change in fund balance	(11,200)	(23,200)	(21,652)	1,548
Fund balance, beginning of year	47,555	47,555	47,555	-
Fund balance, end of year	$ 36,355	$ 24,355	$ 25,903	$ 1,548

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Licenses and permits	$ 300,000	$ 300,000	$ 305,208	$ 5,208
Intergovernmental	131,775	131,775	132,642	867
Charges for services	161,000	161,000	187,503	26,503
Miscellaneous revenues	244,250	244,250	253,335	9,085
FS 129 Statutory Reduction	(39,950)	(39,950)	-	39,950
Total revenues	797,075	797,075	878,688	81,613
Expenditures				
Current:				
Physical environment	1,204,298	1,268,823	1,152,634	116,189
Total expenditures	1,204,298	1,268,823	1,152,634	116,189
Excess (deficiency) of revenues over (under) expenditures	(407,223)	(471,748)	(273,946)	197,802
Other financing sources (uses)				
Transfers in	80,000	144,525	144,525	-
Total other financing sources (uses)	80,000	144,525	144,525	-
Net change in fund balance	(327,223)	(327,223)	(129,421)	197,802
Fund balance, beginning of year	382,629	382,629	382,629	-
Fund balance, end of year	$ 55,406	$ 55,406	$ 253,208	$ 197,802

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - 911
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 170,000	$ 282,100	$ 296,998	$ 14,898
Miscellaneous revenues	110	110	1,465	1,355
FS 129 Statutory Reduction	(6,506)	(6,506)	-	6,506
Total revenues	163,604	275,704	298,463	22,759
Expenditures				
Current:				
Public safety	332,051	444,151	429,078	15,073
Capital outlay	-	100,000	101,920	(1,920)
Total expenditures	332,051	544,151	530,998	13,153
Excess (deficiency) of revenues over (under) expenditures	(168,447)	(268,447)	(232,535)	35,912
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	(46,597)	(146,597)	(110,685)	35,912
Fund balance, beginning of year	316,068	316,068	316,068	-
Fund balance, end of year	$ 269,471	$ 169,471	$ 205,383	$ 35,912

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - EMERGENCY MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 148,857	$ 148,857	$ 131,095	$ (17,762)
Miscellaneous revenues	12,170	12,170	1,382	(10,788)
FS 129 Statutory Reduction	(307)	(307)	-	307
Total revenues	160,720	160,720	132,477	(28,243)
Expenditures				
Current:				
Public safety	271,497	271,497	206,886	64,611
Total expenditures	271,497	271,497	206,886	64,611
Excess (deficiency) of revenues over (under) expenditures	(110,777)	(110,777)	(74,409)	36,368
Other financing sources (uses)				
Transfers in	68,788	68,788	68,788	-
Total other financing sources (uses)	68,788	68,788	68,788	-
Net change in fund balance	(41,989)	(41,989)	(5,621)	36,368
Fund balance, beginning of year	144,709	144,709	144,709	-
Fund balance, end of year	$ 102,720	$ 102,720	$ 139,088	$ 36,368

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PUBLIC LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 162,692	$ 162,692	$ 152,430	$ (10,262)
Intergovernmental	93,415	93,415	95,100	1,685
Miscellaneous revenues	10,100	10,100	11,022	922
FS 129 Statutory Reduction	(8,640)	(8,640)	-	8,640
Total revenues	257,567	257,567	258,552	985
Expenditures				
Current:				
Culture and recreation	262,856	278,676	271,243	7,433
Total expenditures	262,856	278,676	271,243	7,433
Excess (deficiency) of revenues over (under) expenditures	(5,289)	(21,109)	(12,691)	8,418
Net change in fund balance	(5,289)	(21,109)	(12,691)	8,418
Fund balance, beginning of year	96,793	96,793	96,793	-
Fund balance, end of year	$ 91,504	$ 75,684	$ 84,102	$ 8,418

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	$ 1,000	$ 1,000	$ 1,290	$ 290
FS 129 Statutory Reduction	(50)	(50)	-	50
Total revenues	950	950	1,290	340
Expenditures				
Current:				
Public safety	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balance	(4,050)	(4,050)	1,290	5,340
Fund balance, beginning of year	36,265	36,265	36,265	-
Fund balance, end of year	$ 32,215	$ 32,215	$ 37,555	$ 5,340

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CLERK RECORDS MODERNIZATION
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for services	$ 18,500	$ 18,500	$ 17,154	$ (1,346)
Total revenues	18,500	18,500	17,154	(1,346)
Expenditures				
Current:				
Court related	40,000	40,000	-	40,000
Total expenditures	40,000	40,000	-	40,000
Net change in fund balance	(21,500)	(21,500)	17,154	38,654
Fund balance, beginning of year	85,021	85,021	85,021	-
Fund balance, end of year	$ 63,521	$ 63,521	$ 102,175	$ 38,654

UNION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF INMATE WELFARE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for services	$ -	$ -	$ 4,705	$ 4,705
Total revenues	-	-	4,705	4,705
Expenditures				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	4,705	4,705
Fund balance, beginning of year	82,516	82,516	82,516	-
Fund balance, end of year	$ 82,516	$ 82,516	$ 87,221	$ 4,705

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 322,891	$ 322,891	$ 319,158	$ (3,733)
Miscellaneous revenues	-	-	3,733	3,733
Total revenues	322,891	322,891	322,891	-
Expenditures				
Current:				
Public safety	288,634	288,634	288,634	-
Capital outlay	34,257	34,257	34,257	-
Total expenditures	322,891	322,891	322,891	-
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, 2023

	Clerk of Circuit Court	Sheriff	Tax Collector	Total Custodial Funds
ASSETS				
Cash and cash equivalents	$ 198,798	$ 11,389	$ 118,164	$ 328,351
Receivables	574	-	-	574
Due from other funds	679	-	-	679
Total assets	$ 200,051	$ 11,389	$ 118,164	$ 329,604
LIABILITIES				
Assets held for others				
Accounts payable and accrued expenses	$ 944	$ -	$ -	$ 944
Due to individuals	1,764	-	-	1,764
Due to other funds	20,919	4,990	-	25,909
Due to other governments	52,508	-	118,164	170,672
Deposits and excrow	4	-	-	4
Total liabilities	$ 76,139	$ 4,990	$ 118,164	$ 199,293
NET POSITION RESTRICTED FOR OTHERS	$ 123,912	$ 6,399	$ -	$ 130,311

UNION COUNTY, FLORIDA
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Clerk of Circuit Court	Sheriff	Tax Collector	Total Custodial Funds
Additions				
Taxes	$ -	$ -	$ 5,965,736	$ 5,965,736
Charges for services	-	30,968	-	30,968
Permits, fees, and special assessments	-	-	331,364	331,364
Court related	1,956,776	3,041	-	1,959,817
Total additions	1,956,776	34,009	6,297,100	8,287,885
Deductions				
Court related payments	1,313,818	-	-	1,313,818
Payments to individuals	-	1,168	331,364	332,532
Payments to other governments	580,589	5,863	5,965,736	6,552,188
Payments to BOCC	-	25,978	-	25,978
Total deductions	1,894,407	33,009	6,297,100	8,224,516
Net change in fiduciary net position	62,369	1,000	-	63,369
Net position, beginning of year	61,543	5,399	-	66,942
Net position, end of year	$ 123,912	$ 6,399	$ -	$ 130,311

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.

Contents **Page**

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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Governmental activities										
Net investment in capital assets	$ 15,607,583	$ 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
Restricted for:										
Court Operations	102,175	85,021	65,611	75,321	194,436	183,795	172,168	99,692	131,507	356,193
Public Safety	1,769,684	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
Physical Environment								75,024		
Economic Environment								265	18,757	269
Emergency Medical Services						217,111	389,940			
Transportation	190,491	310,045	308,235	576,171	575,539	506,385	496,453	438,353	433,414	409,899
Culture and Recreation								185,415	92,714	52,306
Solid Waste Operations						389,352	285,760			
Library	84,102	96,793	85,457	105,337	108,902	105,265	120,030			
Building inspections	29,560	41,400	18,877							
Other purposes	87,221	82,516	76,881	69,454	63,465	60,411	54,663			
Unrestricted	(2,438,901)	(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
Total governmental activities net position	$ 15,431,915	$ 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

Source: Union County Clerk of Courts & Comptroller

Notes:
(1) 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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Expenses										
Governmental Activities:										
General Government	$ 2,624,856	$ 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
Public Safety	7,967,355	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
Physical Environment	1,823,456	1,108,002	1,261,700	1,266,123	1,428,394	1,324,184	1,004,420	976,727	966,071	689,828
Economic Environment	254,285	161,818	286,365	316,504	449,292	387,439	375,893	583,079	614,340	416,130
Transportation	2,733,300	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
Human Services	306,688	304,282	328,553	306,239	366,807	357,712	331,440	293,776	295,673	385,461
Culture and Recreation	697,829	448,834	477,422	466,684	398,043	480,984	350,670	331,225	315,316	298,346
Court Related	1,363,520	880,424	1,115,867	1,129,122	1,185,498	1,073,249	1,109,470	930,741	839,158	828,901
Interest on Long-term Debt/Leases	8,218	2,140	15,068	430	10,933	5,136	7,557	17,187	17,620	24,614
Total Governmental Activities Expenses	$ 17,779,507	$ 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
Program revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 449,685	$ 290,070	$ 277,974	$ 274,176	$ 275,487	$ 279,601	$ 237,702	$ 220,660	$ 368,716	$ 523,611
Public Safety	1,358,244	1,151,902	1,120,259	856,787	898,168	864,237	922,200	1,306,130	868,327	819,759
Physical Environment	692,711	681,492	699,411	707,037	741,581	860,681	526,113	523,645	183,136	171,540
Transportation	2,208	2,560	865	-	-		-	-	290	5,319
Culture and Recreation		-	-	-	-	-	-	1,960	-	-
Court-related	216,692	211,219	195,776	304,400	223,424	224,464	177,093	193,317	93,738	14,044
Operating Contributions - Gas Taxes	1,391,046	1,083,323	984,902	902,928	974,781	996,848	954,797	880,986	856,492	818,347
Other Operating Contributions & Grants	2,976,022	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
Capital Grants and Contributions	512,246	437,875	903,810	1,189,390	2,492,910	638,747	1,077,489	852,619	246,086	-
Total Governmental Activities Program Revenues	7,598,854	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
Governmental activities	$ (10,180,653)	$ (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)
Total Net Revenue (Expense)	$ (10,180,653)	$ (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)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	$ 3,128,405	$ 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
Sales Taxes (Local Option)	1,037,091	986,756	787,397	680,022	640,740	635,359	617,888	554,818	542,031	486,695
Telecommunication Taxes	47,577	42,280	39,832	45,724	40,817	57,974	58,877	58,731	64,612	64,862
Intergovernmental Revenues (Not Restricted)	3,903,421	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
Licenses and Permits				-	-	-	573,847	574,814	527,404	534,582
Fines and Forfeitures				-	-	-	20,865	37,845	83,444	107,660
Miscellaneous	116,569	376,517	399,249	144,075	155,957	90,168	136,389	134,655	52,548	159,373
Total Governmental Activities	$ 8,233,063	$ 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
Total Change in Net Position	##########	$6,398,241	##########	$ 825,164	$ (3,489)	$ (549,478)	$ 692,802	$ (414,096)	$ 369,856	$ (532,128)

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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
General fund										
Restricted for:										
Court Operation	$ 64,243	$ 64,633	$ 64,843	$ 79,174	$ 108,233	$ 97,668	$ 97,694	$ 99,692	$ 88,128	$ 307,099
Building Inspections	29,560	41,400	18,877							
Nonspendable: Prepaid Items	600	210	120	-	98,460					
Assigned to:										
Healthcare reimbursement	147,802	147,802	88,098	88,098	52,510					
Jail Construction	126,767	99,433	130,000	80,000	60,000	30,000	-	-	-	-
ARPA Projects	2,091,935	2,706,089		-	-	-	-	-	-	-
Other Assigned Funds				-	-	-	-	-	-	156,308
Subsequent year's budget	664,127	660,177	214,587	713,084	878,985	-	-	-	-	-
Unassigned	3,379,937	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
Total general fund	$ 6,504,971	$ 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
Other Governmental Funds										
Restricted for:										
Court Operations	$ 102,175	$ 85,021	$ 65,611	$ 75,321	$ 86,203	$ 86,127	$ 74,474	$ 78,872	$ 81,247	$ 93,230
Law Enforcement	1,769,684	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
Transportation	190,491	310,045	308,235	576,171	575,539	506,385	496,453	438,353	480,854	458,940
Library	84,102	96,793	85,457	105,337	108,902	105,265	120,030	106,543	122,803	90,279
Other purposes	87,221	82,516	76,881	69,454	63,465	60,411	54,663	287,818	91,571	67,989
Assigned to:										
Emergency Management	139,088	144,709	145,128	147,453	115,319	88,625	77,645	36,386	66,005	53,300
Emergency Medical Services	285,857	558,846	731,614	949,855	192,815	217,111	389,940	270,353	42,719	
Solid Waste & Animal Control	253,208	382,629	466,574	547,056	504,385	389,352	285,760			
Landfill Closure				-			40,764			
Unassigned									(80,436)	(86,189)
Total other governmental funds	$ 2,911,826	$ 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

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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Revenues										
Taxes	$ 5,226,073	$ 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
Licenses and permits	848,554	638,943	608,642	573,211	556,983	562,136	551,019	545,192	527,404	534,582
Intergovernmental revenue	7,686,388	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
Charges for services	1,590,128	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
Fines and forfeitures	64,170	59,532	51,771	180,451	64,461	116,526	68,063	44,669	83,444	107,660
Miscellaneous revenues	373,998	596,995	651,903	394,625	220,650	159,987	239,357	105,974	78,956	162,934
Total revenues	15,789,311	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
Expenditures										
General government	2,937,575	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
Public safety	6,454,749	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
Physical environment	1,276,940	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
Economic environment	329,285	209,671	286,365	329,104	421,190	369,525	370,045	583,080	614,340	416,130
Transportation	1,774,167	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
Human services	235,210	234,122	270,467	256,010	290,759	302,214	293,125	283,899	285,797	364,941
Culture and recreation	400,974	307,733	384,066	277,706	297,088	394,546	322,055	32,574	353,129	258,032
Court-related	905,550	851,168	763,784	858,395	786,899	738,893	863,476	710,261	751,883	728,950
Capital outlay	2,038,925	646,383	125,457	-	-	-	-	-	-	-
Debt service and lease payments:										
Principal	94,016	229,284	112,333	116,681	228,569	157,868	131,827	160,138	131,959	272,963
Interest	8,218	5,666	15,068	6,113	17,130	16,974	18,681	17,187	17,620	24,614
Total expenditures	16,455,609	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
Excess of revenues over/(under) expenditures	(666,298)	3,212,918	(366,450)	1,405,269	(348,089)	(521,560)	78,038	43,734	247,976	(666,991)
Other financing sources (uses)										
Contributions from joint venture			-		200,000	330,001	330,000	330,000	330,000	430,000
Article V Reversion	-	(6,122)	(36,059)		(30,269)	(20,014)				
Transfers in	915,566	743,624	952,351	2,350,443	1,096,206	836,988	758,582	1,355,324	736,600	1,185,580
Transfers out	(915,566)	(743,624)	(952,351)	(2,350,443)	(1,096,206)	(836,988)	(758,582)	(1,355,324)	(736,600)	(1,185,580)
Transfers Out to Others								(628)	(168)	(47,372)
Proceeds from Issuance of Lease	493,558			142,449		297,034	186,006	307,841		
Sale of Capital Assets								9,974	43,836	
Total other financing sources (uses)	493,558	(6,122)	(36,059)	142,449	169,731	607,021	516,006	647,187	373,668	382,628
Net change in fund balances	(172,740)	3,206,796	(402,509)	1,547,718	(178,358)	85,461	594,044	690,921	621,644	(284,363)
Beginning 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
Ending Fund Balance	$ 9,416,797	$ 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
Total Capital Outlay	2,038,925	646,383	125,457	2,233,711	2,850,062	1,400,247	2,114,962	647,642	687,085	626,896
Ratio of debt service expenditures to noncapital expenditures	0.83%	2.05%	1.00%	1.17%	2.32%	1.73%	1.60%	1.66%	1.60%	3.04%

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			
2023	$ 306,997,422	$ 167,246,908	$ 35,645,276	$ 109,566,109	$ 619,455,715	10.50000
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									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
County:										
General Fund	10.0000	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	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000
Other County-wide:										
School Board	5.4190	5.5620	6.0810	6.1440	6.1440	6.3710	6.6310	6.8800	7.1800	7.3690
Suwannee River Water Management District	0.3113	0.3368	0.0370	0.3840	0.3840	0.3948	0.4027	0.4093	0.4104	0.4141
Total County-wide	16.4000	16.4000	16.6180	17.0280	17.0280	17.2658	17.5337	17.7893	18.0904	18.2831
Municipalities:										
City of Lake Butler	3.2500	2.7500	2.7500	2.7500	2.7500	2.7500	2.7500	2.3547	2.3302	2.2547
Town of Worthington Springs	2.0000	1.7295	1.7295	1.4000	1.4000	1.4839	1.4925	1.5853	1.6324	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, 2023	
		2022 Taxable	Percent of Total
Taxpayer	**Type of Business**	**Value**	**Taxable Value**
Florida Power & Light	Utility	$ 31,707,746	10.15
Weyerhaeuser Company	Agriculture	13,349,903	4.27
Clay Electric	Utility	12,598,382	4.03
West Frasier	Industrial	5,663,017	1.81
Roberts Site Development, Inc.	Real Estate Development	3,190,990	1.02
Windstream	Utility	3,167,408	1.01
CVS	Retail Sales	1,973,479	0.63
Lake Butler, LLC	Real Estate Investment	1,864,421	0.60
MTLM Inc., McDonald's	Restaurant	1,367,969	0.44
Florida Gas Transmission	Utility	1,299,079	0.42
Subtotal Principal Taxpayers		**76,182,394**	**24.38**
All Other Taxpayers		236,146,275	75.62
Total Taxable Value		**$ 312,328,669**	**100.00**
Total Assessed Value		**$ 568,545,247**	

		Fiscal Year Ended September 30, 2013	
		2012 Taxable	Percent of Total
Taxpayer	**Type of Business**	**Value**	**Taxable Value**
Plum Creek Timberlands, LP	Agriculture	$ 9,865,452	4.55
Clay Electric Corp Inc	Utility	8,668,620	4.00
Gilman Building Products	Industrial	4,004,487	1.85
Florida Power & Light	Utility	3,287,284	1.52
Windstream	Utility	2,899,810	1.34
Lake Butler, LLC	Industrial	2,448,207	1.13
CVS	Retail Sales	2,190,521	1.01
Medlink Management	Retail Sales	2,175,797	1.00
Florida Gas Transmission	Utility	1,553,248	0.72
Shadd, John L.	Ag/Transportation	1,101,744	0.51
Subtotal Principal Taxpayers		**38,195,170**	**17.63**
All Other Taxpayers		178,684,179	82.37
Total Taxable Value		**$ 216,879,349**	**100.00**
Total Assessed Value		**$ 442,618,202**	

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**
2023	$ 3,280,591	$ 3,153,435	96.12
2022	3,084,927	3,010,804	97.60
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

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)
2023	$ 0	$ 0	0.00%	$ 0
2022	0	0	0.00%	0
2021	0	406,302	10.88%	35.13
2020	0	496,384	14.52%	47.56
2020	41,487	470,616	13.76%	45.09
2019	213,794	699,185	21.06%	68.16
2018	299,651	704,492	21.94%	68.68
2017	342,911	660,781	21.86%	62.25
2016	132,806	475,652	15.85%	45.60
2015	241,006	609,007	21.33%	57.06
2014	479,427	881,970	31.74%	84.86
2013	672,700	911,050	33.31%	86.86

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)
2023	16,137	4,354	11,783	$ 26,536	$ 36,341	$ 428,211	39.7	2,367	3.0%
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%

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, 2023

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	

Fiscal Year Ended September 30, 2019

Taxpayer	Number of Employees	Percent of Total Employment
Department of Corrections - RMC	796	20.18
Department of Corrections - UCI	577	14.63
Union County School Board	364	9.23
Pritchett Trucking	301	7.63
Centurion - RMC & UCI	356	9.03
West Frasier	142	3.60
Union County Government	117	2.97
The Roberts Companies, LLC	80	2.03
Lake Butler Hospital	65	1.65
PRIDE Enterprises	52	1.32
Total Principal Employers	**2,850**	**72.26**
Estimated Total Workforce	4,217	

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,										
	2023	**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	5.00
Courthouse Maintenance	1.00	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	3.00	2.00	2.00	2.00	2.00	1.00	1.00
Building Department	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management	2.00	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	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	11.00	10.00	11.00	10.00	9.00	9.00	8.00	9.00	8.00	8.00
Solid Waste	12.50	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	3.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Road Department	13.50	13.50	15.00	14.50	13.50	12.50	12.50	12.50	12.50	12.50	12.50
Recreation Department	1.00	1.00									
Library	4.75	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	**72.25**	**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	10.00	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	4.00	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00
Sheriff	27.50	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	3.50	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	4.00
Total County Full-Time Equivalent Employees	**121.25**	**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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
General government										
Number of elections conducted	1	1	1	2	2	2	2	2	2	2
Number of invoices/vouchers processed	4,502	4,169	4,904	4,686	4,750	4,727	4,726	4,973	5,202	4,985
Number of building permits issued	628	628	581	80	48	82	36	40	52	34
Public Safety										
Number of E-911 calls received in Dispatch	5983	7051	6,500	6,000	6,000	6,000	7,200	5,700	5,800	7,200
Number of Calls for Fire Services*	392	385	420	431	359	339	330	304	229	253
Number of emergency medical services transports	1,477	1,408	1,241	1,136	1,195	1,232	1,797	1,558	1,442	N/A
Number of deaths investigated by Medical Examiner	12	14	13	15	10	8	6	11	7	9
Human Services										
Number of clients receiving general fund assistance	0	3	0	2	3	2	1	1	N/A	N/A
Number of dogs and cats picked up by Animal Control	254	215	225	366	187	N/A	N/A	N/A	N/A	N/A
Cultural & Recreational										
Total library circulation	40,262	24,446	25,557	28,373	36,949	38,141	47,682	43,901	45,944	52,533
Number of library users of electronic resources	29,617	3,400	2,980	32,442	5,234	6,131	8,523	8,636	10,129	12,797
Number of events at the Library (Youth, Teen, Adult)	150	143	107	158	177	168	131	132	131	127
Library Attendees	21,946	38,353		60,379	52,921	55,633	60,640	60,416	65,566	72,583
Ag Ext & 4-H										
Ag/Natural Resources	1,944	4,867	5,948	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4-H and Youth Development	35,123	10,008	9,755	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Educational materials developed	76	26	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Refuse disposal										
Tons of solid waste processed	6,429	6,193	6,457	6,291	9,044	9,577	8,836	13,600	4,371	8,545
Number of unincorporated residential units served	4,482	4,325	4,293	4,232	4,183	4,133	4,108	4,062	4,045	4,041

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,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
General government										
Number of Administrative/Office Facilities	11	11	11	11	10	10	10	10	11	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	65,064	65,504	63,104
Acreage of Properties	21,891	21,891	21886	21886.00	21.89	21.89	21.89	21.89	22.89	20.43
Number of Light-duty Vehicles	4	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	4
Total Square footage of Fire Stations	2400	2400	2400	2400	2,400	2,400	2,400	2,400	2,400	N/A
Acreage of Fire Station Properties	7.46	2.46	2.46	2	2.46	2.46	2.46	2.46	2.46	N/A
Emergency Medical Services										
Number of Ambulances	5	5	5	4	5	5	5	5	5	4
Number of Command Posts	0	0	0	2	2	2	2	2	2	2
Deuce Military Humvee	0	0	0	1	1	1	1	1	1	1
Sheriff's Office										
Number of sheriff vehicles	19	19	18	18	18	18	18	18	18	18
Average age of sheriff vehicles (years)	5	5	5	5	4	4	4	4	5	5
Mosquito Control sprayer truck	2	2	2	2	2	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	6	3	3	3	3	3	3	3	3	3
Equipment Trailers	4	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	1	0	0
Retention Ponds	4	4	4	4	4.00	2.00	1.00	N/A	N/A	N/A
Retention Ponds Acreage	23.6	23.6	23.6	23.60	23.60	9.80	5.00	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	9124	9,124	9,124	9,124	9,124	9,124	9,124	9,124
Total Acreage	4	4	4	4	4.00	4.00	4.00	4.00	4.00	4.00
Parks and Recreation Centers										
Number of Community Centers	2	2	2	2	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	4	3	3
Number of Basketball Courts	3	3	3	3	3	3	3	3	2	2
Number of Farmer's Markets	1	1	2	2	0	0	0	0	1	1
Combined Acreage of All Parks	201.32	201.32	201.32	201.32	201.32	201.32	201.32	201.32	198.17	199.12
Square Footage of Buildings for Concessions/Bathrooms	15,656	15,656	15,656	15,656	12,856	12,856	12,856	12,856	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	1520	1,520	1,520	1,520	1,520	1,520	1,520
Oil Collection Stations (Acreage)	1(.017)	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)
Acreage of Landfill (Retired)	33	33	33	33	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, 2023

State Grantor/Pass Through Grantor/Program Title	CSFA Number	Contract Number	Expenditures
STATE AGENCY			
State Courts System			
Direct:			
Administered Funds - Judicial - 22020000	22.004	SC00CEP	13,764
Total State Courts System			13,764
Executive Office of the Governor			
Direct:			
Emergency Management Programs	31.063	A0363	27,115
Emergency Management Programs	31.063	A0294	60,929
Total Emergency Management Programs			88,044
Passed through Division of Emergency Management			
Local Emergency Management and Mitigation Initiatives	31.064	F0025	10,000
Total Executive Office of the Governor			98,044
Florida Department of Environmental Protection			
Direct:			
Small County Consolidated Waste Grants	37.012	SC329	93,750
Direct:			
Florida Recreation Development Assistance Program	37.017	A1026	108,454
Total Florida Department of Environmental Protection			202,204
Florida Housing Finance Corporation			
Direct:			
State Housing Initiatives Partnership (SHIP)	40.901	2022/2023	35,000
State Housing Initiatives Partnership (SHIP)	40.901	2021/2022	298,777
Total Housing Initiatives Partnerships (SHIP)			333,777
Total Florida Housing Finance Corporation			333,777
Florida Department of Agriculture and Consumer Services			
Direct:			
Mosquito Control State Aid	42.003	2022-2023	38,892
Direct:			
Agriculture Education and Promotional Facility	42.047	28950	264,206
Total Florida Department of Agriculture and Consumer Services			303,098
Department of Financial Services			
Direct:			
Volunteer Firefighter Grant Assistance Program	43.006	FM610	49,700
Direct:			
Grants & Aids-Local Government Fire Service Grants	43.009	FM899	173,520
Grants & Aids-Local Government Fire Service Grants	43.009	FM704	48,299
Total Grants & Aids-Local Government Fire Service Grants			221,819
Total Department of Financial Services			271,519
Florida Department of State			
Direct:			
State Aid to Libraries	45.030	22-ST-40	95,100
Direct:			
45200000 - Historic Services	45.031	23.H.S.M.	36,250
Total Florida Department of State			131,350
Florida Department of Transportation			
Direct:			
Small County Outreach Program	55.009	G2242	288,969
Small County Outreach Program	55.009	G1843	60,834
Small County Outreach Program	55.009	G1720	1,094
Total Small County Outreach Program			350,897
Direct:			
Small County Road Assistance Program	55.016	G2176	283,406
Small County Road Assistance Program	55.016	G2177	93,629
Total Small County Road Assistance Program			377,035
Total Florida Department of Transportation			727,932
Florida Department of Health			
Direct:			
Small County Road Assistance Program	64.003	M236301	25,700
Total Florida Department of Health			25,700
Department of Law Enforcement			
Direct:			
Criminal Justice Information Program 717000000	71.043	2021-FBSFA-F2-002	44,299
Direct:			
Union County Public Safety Complex	71.074	7G014	39,239
Direct:			
Law Enforcement Salary Assistance for Fiscally Constrained Counties	71.067	7G041	319,016
Total Department of Law Enforcement			402,554
Florida Department of Management Services			
Direct:			
Wireless 911 Emergency Telephone System Rural County Grant Program	72.001	23-04-21	52,700
Direct:			
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S22-23-01-53	99,367
Total Florida Department of Management Services			152,067
Total Expenditures of State Financial Assistance			$ 2,662,009

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, 2023

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards and 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and 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, 2023, the County provided no grant awards to subrecipients.

UNION COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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: $750,000

Identification of major State programs:

CSFA Number	Program Name
40.901	State Housing Initiatives Project (SHIP)
55.009	Small County Outreach Program (SCOP)
55.016	Small County Road Assistance Program (SCRAP)
71.067	Law Enforcement Salary Assistance (LESA)

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

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

D. **Summary Schedule of Prior Audit Findings:** See Summary Schedule of Prior Audit Findings, as listed in the table of contents.

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 IN ACCORDANCE WITH 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 identified as subject to audit 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, 2023. 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 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, 2023.

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 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 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 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with 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 may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
June 27, 2024

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, the business-type 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2024.

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.

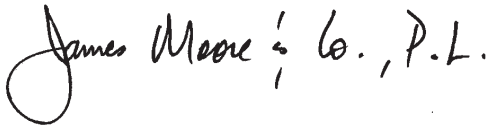
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



Gainesville, Florida
June 27, 2024

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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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' Examination 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following summarizes the status of prior year findings and recommendations. There were no second preceding year findings that remain unresolved.

2022-001 – Reviewing, Tracking, and Recording of Capital Assets: Corrective action taken.

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 did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information; therefore, we did not note any such component units that failed to provide the necessary information, nor is any specific special district information required to be reported.

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: $126,803.

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: $15,820 in amendments between the original and final budgets.

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: $142,430.

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.

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
June 27, 2024

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, 2023. Management is responsible for the 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 during the year ended September 30, 2023 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 during the year ended September 30, 2023. 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 the engagement.

In our opinion, for the year ended September 30, 2023, the County complied with the Statutes in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

UNION COUNTY SHERIFF

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

UNION COUNTY SHERIFF

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

Independent Auditors' Report 1 – 3

Special-Purpose Financial Statements

Balance Sheet – Governmental Funds 4

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds 5

Statement of Fiduciary Net Position – Custodial Funds 6

Statement of Changes in Fiduciary Net Position – Custodial Funds 7

Notes to Special-Purpose Financial Statements 8 – 11

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual 13

Schedule of Revenues, Expenditures and Changes in Fund Balances - Intergovernmental Shared Special Revenue Fund - Budget and Actual 14

Note to Schedules of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Budget and Actual 15

Supplementary Information

Combining Schedule of Fiduciary Net Position 17

Combining Schedule of Changes in Fiduciary Net Position 18

Additional Elements Required by the Rules of the Auditor General

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 20 – 21

Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General 22 – 23

Independent Accountants' Examination Report 24

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, 2023, 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, 2023, 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 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, 2023, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 June 27, 2024, 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
June 27, 2024

UNION COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Special Revenue: Inmate Welfare Fund	Special Revenue: Intergovernmental Shared Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 191,971	$ 87,221	$ -	$ 279,192
Total assets	$ 191,971	$ 87,221	$ -	$ 279,192
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenditures	$ 125,727	$ -	$ -	$ 125,727
Due to other governments	66,244	-	-	66,244
Total liabilities	191,971	-	-	191,971
Fund Balances:				
Restricted for inmate benefit	-	87,221	-	87,221
Total Fund Balances	-	87,221	-	87,221
Total Liabilities and Fund Balances	$ 191,971	$ 87,221	$ -	$ 279,192

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, 2023

	General Fund	Special Revenue: Inmate Welfare Fund	Special Revenue: Intergovernmental Shared Fund	Total Governmental Funds
Revenues				
Intergovernmental	$ -	$ -	$ 319,158	$ 319,158
Charges for services	-	4,705	-	4,705
Miscellaneous revenue	-	-	3,733	3,733
Total revenues	-	4,705	322,891	327,596
Expenditures				
Current:				
Public safety	2,717,728	-	288,634	3,006,362
Capital outlay	224,239	-	34,257	258,496
Total expenditures	2,941,967	-	322,891	3,264,858
Excess (deficiency) of revenues over (under) expenditures	(2,941,967)	4,705	-	(2,937,262)
Other financing sources (uses)				
Appropriations from board of county commissioners	3,008,211	-	-	3,008,211
Reversion to board of county commissioners	(66,244)	-	-	(66,244)
Total other financing sources (uses)	2,941,967	-	-	2,941,967
Net change in fund balance	-	4,705	-	4,705
Fund balances, beginning of year	-	82,516	-	82,516
Fund balances, end of year	$ -	$ 87,221	$ -	$ 87,221

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, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	$ 11,389
Total Assets	$ 11,389
Liabilities	
Due to other County agencies	$ 4,990
Total liabilities	$ 4,990
Net Position	
Restricted for:	
Other individuals and organizations	$ 6,399
Total Net Position	$ 6,399

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, 2023

	Custodial Funds
Additions	
Charges for services	$ 30,968
Court related	3,041
Total additions	34,009
Deductions	
Payments to individuals	1,168
Payments to other governments	5,863
Payments to board of county commissioners	25,978
Total deductions	33,009
Change in fiduciary net position	1,000
Net position, beginning of year	5,399
Net position, end of year	$ 6,399

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 follows the County's policy for revenue recognition in which it 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.

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) **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 eligible 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, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

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, 2023.

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, 2023

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Revenues	$ -	$ -	$ -	$ -
Expenditures				
Public safety	2,689,195	3,008,211	2,941,967	66,244
Total expenditures	2,689,195	3,008,211	2,941,967	66,244
Excess (deficiency) of revenues over (under) expenditures	(2,689,195)	(3,008,211)	(2,941,967)	66,244
Other financing sources (uses)				
Appropriations from board of county commissioners	2,689,195	3,008,211	3,008,211	-
Reversion to board of county commissioners	-	-	(66,244)	(66,244)
Total other financing sources (uses)	2,689,195	3,008,211	2,941,967	(66,244)
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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$ 322,891	$ 322,891	$ 319,158	$ (3,733)
Miscellaneous revenue	-	-	3,733	3,733
Total revenues	322,891	322,891	322,891	-
Expenditures				
Current:				
Public safety	288,634	288,634	288,634	-
Capital Outlay	34,257	34,257	34,257	-
Total expenditures	322,891	322,891	322,891	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
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, 2023

(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, 2023

	Individual/ Suspense Fund	Bond Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	$ 4,990	$ 6,399	$ 11,389
Total Assets	$ 4,990	$ 6,399	$ 11,389
Liabilities			
Due to other County agencies	$ 4,990	$ -	$ 4,990
Total liabilities	$ 4,990	$ -	$ 4,990
Net Position			
Restricted for:			
Other individuals and organizations	$ -	$ 6,399	$ 6,399
Total Net Position	$ -	$ 6,399	$ 6,399

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, 2023

	Individual/ Suspense Fund	Bond Fund	Total Custodial Funds
Additions			
Charges for services	$ 30,968	$ -	$ 30,968
Court related	-	3,041	3,041
Total additions	30,968	3,041	34,009
Deductions			
Payments to individuals	-	1,168	1,168
Payments to other governments	4,990	873	5,863
Payments to board of county commissioners	25,978	-	25,978
Total deductions	30,968	2,041	33,009
Change in fiduciary net position	-	1,000	1,000
Net position, beginning of year	-	5,399	5,399
Net position, end of year	$ -	$ 6,399	$ 6,399

See accompanying notes to financial statements.

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 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, 2023, 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 June 27, 2024, 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 opinions 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
June 27, 2024

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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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
June 27, 2024

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* (the Statute), for the year ended September 30, 2023. 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 during the year ended September 30, 2023 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance during the year ended September 30, 2023. 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, 2023, the Office complied with the Statute in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

UNION COUNTY PROPERTY APPRAISER

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

UNION COUNTY PROPERTY APPRAISER

SPECIAL-PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

Independent Auditors' Report 1 – 3

Special-Purpose Financial Statements

Balance Sheet – Governmental Fund 4

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund 5

Notes to Special-Purpose Financial Statements 6 – 9

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual 11

Note to Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual 12

Additional Elements Required by the Rules of the Auditor General

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 14 – 15

Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General 16 – 17

Independent Accountants' Examination Report 18

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

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, 2023, 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 the general fund of the Office as of September 30, 2023, and the respective change in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 the general fund, only for that portion of the general 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, 2023, the change 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, 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
June 27, 2024

UNION COUNTY PROPERTY APPRAISER
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2023

	General Fund
ASSETS	
Cash and cash equivalents	$ 55,647
Accounts receivable	31
Total Assets	$ 55,678
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenditures	$ 13,576
Due to Board of County Commissioners	41,343
Due to other governments	759
Total Liabilities	55,678
Fund Balance:	
Unassigned	-
Total Liabilities and Fund Balance	$ 55,678

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, 2023

	General Fund
Revenues	
Charges for services	$ 400
Intergovernmental revenue	7,707
Miscellaneous revenue	1,640
Total revenues	9,747
Expenditures	
General government	470,028
Total expenditures	470,028
Excess deficiency of revenues over under expenditures	(460,281)
Other financing sources uses	
Appropriations from Board of County Commissioners	487,001
Reversion to Board of County Commissioners	(26,720)
Reversions to other governments	-
Total other financing sources uses	460,281
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 follows the County's policy for revenue recognition in which it 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.

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.

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) 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).

(5) Pension Plan: (Continued)

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, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

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, 2023.

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance ith Final Budget
Revenues				
Charges for services	$ -	$ -	$ 400	$ 400
Intergovernmental revenue	-	-	7,707	7,707
Miscellaneous revenue	-	-	1,640	1,640
Total revenues	-	-	9,747	9,747
Expenditures				
General government	486,913	499,383	470,028	29,355
Total expenditures	486,913	499,383	470,028	29,355
Excess deficiency of revenues over under expenditures	(486,913)	(499,383)	(460,281)	39,102
Other financing sources uses				
Appropriations from Board of County Commissioners	486,913	499,383	487,001	(12,382)
Reversion to Board of County Commissioners	-	-	(26,720)	(26,720)
Reversions to other governments	-	-	-	-
Total other financing sources (uses)	486,913	499,383	460,281	(39,102)
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, 2023

(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 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, 2023, 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 June 27, 2024.

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
June 27, 2024

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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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. 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 Office, 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
June 27, 2024

JAMESMOORE

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, 2023. 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 during the year ended September 30, 2023 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance during the year ended September 30, 2023. 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, 2023, the Office complied with the Statute in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

UNION COUNTY SUPERVISOR OF ELECTIONS

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

UNION COUNTY SUPERVISOR OF ELECTIONS

SPECIAL-PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

Independent Auditors' Report	1 – 3
Special-Purpose Financial Statements	
Balance Sheet – Governmental Fund	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund	5
Notes to Special-Purpose Financial Statements	6 – 9
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	11
Note to Schedule of Revenues, Expenditures and Changes in Fund Balance – General Fund - Budget and Actual	12
Additional Elements Required by the Rules of the Auditor General:	
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	14 – 15
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General	16 – 17
Independent Accountants' Examination Report	18
Management Response	19

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

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, 2023, 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 the general fund for the Office as of September 30, 2023, and the respective change in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 the general fund, only for that portion of the general 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, 2023, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, if individually or in the aggregate, they 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, 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
June 27, 2024

UNION COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund
ASSETS	
Cash and cash equivalents	$ 8,990
Total Assets	$ 8,990
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenditures	$ 9,787
Total Liabilities	9,787
Fund Balance:	
Unassigned	(797)
Total Liabilities and Fund Balance	$ 8,990

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, 2023

	General Fund
Revenues	
Intergovernmental	$ 66,604
Total revenues	66,604
Expenditures	
Current:	
General government	551,622
Excess deficiency of revenues over under expenditures	(485,018)
Other financing sources uses	
Appropriations from Board of County Commissioners	484,221
Total other financing sources	484,221
Net change in fund balance	(797)
Fund balance, beginning of year	-
Fund balance deficit , end of year	$ (797)

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 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 follows the County's policy for revenue recognition in which it 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.

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.

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 maintained 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) 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.

(5) Pension Plan: (Continued)

For the fiscal year ended September 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

For financial reporting purposes, the Office is deemed to be part of the primary government of the County. 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, 2023.

(6) Deficit Fund Balances:

At September 30, 2023, the General Fund reported a fund balance deficit of $797. This cumulative deficit was the result of an excess of expenditures over revenues and appropriations. If not recovered through grants, charges for services, or miscellaneous revenue, this deficit will ultimately be recovered via future appropriations.

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance ith Final Budget
Revenues				
Intergovernmental	$ -	$ 66,902	$ 66,604	$ (298)
Expenditures				
Current:				
General government	459,221	551,123	551,622	(499)
Excess deficiency of revenues over under expenditures	(459,221)	(484,221)	(485,018)	(797)
Other financing sources uses				
Appropriations from Board of County Commissioners	459,221	484,221	484,221	-
Total other financing sources (uses)	459,221	484,221	484,221	-
Net change in fund balance	-	-	(797)	(797)
Fund balance, beginning of year	-	-	-	-
Fund balance deficit , end of year	$ -	$ -	$ (797)	$ (797)

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, 2023

(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 ELEMENTS REQUIRED BY THE RULES OF THE AUDITOR GENERAL

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 Deborah . 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, 2023, 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 June 27, 2024.

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
June 27, 2024

JAMESMOORE

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

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

Report on the Financial Statements

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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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 Office 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 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 had the following recommendation:

2023-001 – Budgetary Noncompliance

The Office had expenditures in excess of the approved budget. We recommend the Office monitor the budget to actual results closely to determine the need for additional budget amendments and ensure budgetary compliance.

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 Office, 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
June 27, 2024

JAMESMOORE

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable Deborah . 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, 2023. 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 during the year ended September 30, 2023 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance during the year ended September 30, 2023. 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, 2023, the Office complied with the Statute in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

DEBORAH K. OSBORNE
Supervisor of Elections • Union County, Florida

June 26, 2024

James Moore & Associates
5931 NW 1st Place
Gainesville, Florida 32607

RE: Budgetary Compliance Comment

MANAGEMENT'S RESPONSE TO FINDINGS

Budgetary Compliance – With regard to the auditors' finding, we acknowledge that we underestimated the amount of our final budget amendment and will closely monitor compliance in the future.

Deborah K. Osborne

Deborah K. Osborne
Supervisor of Elections
Union County

Phone (386) 496-2236 • Fax (386) 496-1535
175 W. Main Street • Lake Butler, FL 32054

UNION COUNTY TAX COLLECTOR

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

UNION COUNTY TAX COLLECTOR

SPECIAL-PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

Independent Auditors' Report	1 – 3
Special-Purpose Financial Statements	
Balance Sheet – Governmental Fund	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund	5
Statement of Fiduciary Net Position – Custodial Fund	6
Statement of Changes in Fiduciary Net Position – Custodial Fund	7
Notes to Special-Purpose Financial Statements	8 – 11
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual	13
Note to Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual	14
Additional Elements Required by the Rules of the Auditor General	
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	16–17
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General	18–19
Independent Accountants' Examination Report	20

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, 2023, 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 present fairly, in all material respects, the respective financial position of each major fund of the Office as of September 30, 2023, 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 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, 2023, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 June 27, 2024, 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
June 27, 2024

UNION COUNTY TAX COLLECTOR
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2023

	General Fund
Assets	
Cash and cash equivalents	$ 3,453
Accounts receivable	207
Total Assets	$ 3,660
Liabilities and Fund Balance	
Liabilities	
Due to Board of County Commissioners	$ 3,660
Fund balance	
Unassigned	-
Total Liabilities and Fund Balance	$ 3,660

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, 2023

	General Fund
Revenues	
Charges for services	$ 260,542
Miscellaneous revenue	160
Total revenues	260,702
Expenditures	
Current:	
General government	420,828
Total expenditures	420,828
Excess deficiency of revenues over under expenditures	(160,126)
Other financing sources uses	
Appropriations from Board of County Commissioners	163,579
Reversion to Board of County Commissioners	(3,453)
Total other financing sources uses	160,126
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, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	$ 118,164
Total Assets	$ 118,164
Liabilities	
Due to other governments	$ 118,164
Total Liabilities	$ 118,164
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, 2023

	Custodial Funds
Additions	
Taxes	$ 5,965,736
Permits, fees, and special assessments	331,364
Total additions	6,297,100
Deductions	
Payments to individuals	331,364
Payments to other governments	5,965,736
Total deductions	6,297,100
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 follows the County's policy for revenue recognition in which it 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.

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) 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, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

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, 2023.

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance ith Final Budget
Revenues				
Charges for services	$ 252,653	$ 252,653	$ 260,542	$ 7,889
Miscellaneous revenue	154	154	160	6
Total revenues	252,807	252,807	260,702	7,895
Expenditures				
Current:				
General government	425,569	425,569	420,828	4,741
Total expenditures	425,569	425,569	420,828	4,741
Excess deficiency of revenues over under expenditures	(172,762)	(172,762)	(160,126)	12,636
Other financing sources uses				
Appropriations from Board of County Commissioners	163,579	163,579	163,579	-
Reversion to Board of County Commissioners	-	-	(3,453)	(3,453)
Total other financing sources uses	163,579	163,579	160,126	(3,453)
Net change in fund balance	(9,183)	(9,183)	-	9,183
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ (9,183)	$ (9,183)	$ -	$ 9,183

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, 2023

(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, 2023, 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 June 27, 2024, 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
June 27, 2024

JAMESMOORE

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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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 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 Office, 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
June 27, 2024

JAMESMOORE

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, 2023. 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 during the year ended September 30, 2023 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance during the year ended September 30, 2023. 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, 2023, the Office complied with the Statute in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

UNION COUNTY CLER OF THE CIRCUIT COURT

SPECIAL-PURPOSE FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

UNION COUNTY CLER OF THE CIRCUIT COURT

SPECIAL-PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2023

Independent Auditors' Report 1 – 3

Special-Purpose Financial Statements

Balance Sheet – Governmental Funds 4

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds 5

Statement of Fiduciary Net Position – Custodial Funds 6

Statement of Changes in Fiduciary Net Position – Custodial Funds 7

Notes to Special-Purpose Financial Statements 8 – 11

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund - Budget and Actual 13

Schedule of Revenues, Expenditures and Changes in Fund Balances - Record Modernization Trust Fund - Budget and Actual 14

Note to Schedules of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Budget and Actual 15

Supplementary Information

Combining Statement of Fiduciary Net Position 17

Combining Schedule of Changes in Fiduciary Net Position 18

Additional Elements Required by the Rules of the Auditor General

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 20 – 21

Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General 22 – 23

Independent Accountants' Examination Report 24

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Honorable ellie 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, 2023, 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, 2023, 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 and the aggregate remaining fund information, only for that portion of the major funds and the 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, 2023, 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 and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 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 June 27, 2024, 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
June 27, 2024

UNION COUNTY CLER OF THE CIRCUIT COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Records Moderni ation	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 96,868	$ 100,619	$ 197,487
Prepaid expenditures	600	-	600
Due from other funds	18,684	1,602	20,286
Due from other governments	231,445	-	231,445
Total Assets	$ 347,597	$ 102,221	$ 449,818
Liabilities and Fund Balances			
Liabilities			
Accounts payable and accrued expenses	$ 18,091	$ -	$ 18,091
Due to other funds	-	46	46
Due to other governments	264,663	-	264,663
Total Liabilities	282,754	46	282,800
Fund Balances			
Restricted for:			
Records Modernization	-	102,175	102,175
Assigned to:			
Court operations	64,843	-	64,843
Total fund balances	64,843	102,175	167,018
Total Liabilities and Fund Balances	$ 347,597	$ 102,221	$ 449,818

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

UNION COUNTY CLER OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Records Moderni ation	Total Governmental Funds
Revenues			
Intergovernmental revenue	$ 552,920	$ -	$ 552,920
Charges for services	165,504	17,154	182,658
Fines and forfeitures	29,620	-	29,620
Miscellaneous revenue	5,950	-	5,950
Total revenues	753,994	17,154	771,148
Expenditures			
Current:			
General government	280,793	-	280,793
Court related	605,494	-	605,494
Total expenditures	886,287	-	886,287
Excess deficiency of revenues over under expenditures	(132,293)	17,154	(115,139)
Other financing sources uses			
Appropriations from Board of County Commissioners	289,497	-	289,497
Article V Reversion	-	-	-
Reversion to Board of County Commissioners	(157,204)	-	(157,204)
Total other financing sources uses	132,293	-	132,293
Net change in fund balance	-	17,154	17,154
Fund balance, beginning of year	64,843	85,021	149,864
Fund balance, end of year	$ 64,843	$ 102,175	$ 167,018

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

UNION COUNTY CLER OF THE CIRCUIT COURT
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	$ 198,798
Receivables	574
Total Assets	$ 200,051
Liabilities	
Accounts payable and accrued expenses	$ 944
Due to individuals	1,764
Due to other governments	52,508
Due to other funds	20,919
Deposits and escrow	4
Total Liabilities	$ 76,139
Total Net Position	$ 123,912

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

UNION COUNTY CLER OF THE CIRCUIT COURT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds
Additions	
Court related	$ 1,956,776
Total additions	1,956,776
Deductions	
Court related	1,313,818
Payments to other governments	580,589
Total deductions	1,894,407
Net change in fiduciary net position	62,369
Net position, beginning of year	61,543
Net position, end of year	$ 123,912

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 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 oderni ation rust 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 follows the County's policy for revenue recognition in which it 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.

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.

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 maintained 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) 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) 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 eligible 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 Office 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, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

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, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY CLER OF THE CIRCUIT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance ith Final Budget
Revenues				
Intergovernmental revenue	$ 489,687	$ 489,687	$ 552,920	$ 63,233
Charges for services	117,962	117,962	165,504	47,542
Fines and forfeitures	29,620	29,620	29,620	-
Miscellaneous revenue	5,269	5,269	5,950	681
Total revenues	642,538	642,538	753,994	111,456
Expenditures				
Current:				
General government	331,298	331,298	280,793	50,505
Court related	599,456	599,456	605,494	(6,038)
Total expenditures	930,754	930,754	886,287	44,467
Excess deficiency of revenues over under expenditures	(288,216)	(288,216)	(132,293)	155,923
Other financing sources uses				
Appropriations from Board of County Commissioners	289,497	289,497	289,497	-
Article V Reversion	-	-	-	-
Reversion to Board of County Commissioners	(23,012)	(23,012)	(157,204)	(134,192)
Total other financing sources uses	266,485	266,485	132,293	(134,192)
Net change in fund balance	(21,731)	(21,731)	-	21,731
Fund balance, beginning of year	64,843	64,843	64,843	-
Fund balance, end of year	$ 43,112	$ 43,112	$ 64,843	$ 21,731

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 CLER OF THE CIRCUIT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
RECORDS MODERNI ATION TRUST FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance ith Final Budget
Revenues				
Charges for services	$ 18,500	$ 18,500	$ 17,154	$ (1,346)
Expenditures				
Current:				
Court related	40,000	40,000	-	40,000
Net change in fund balance	(21,500)	(21,500)	17,154	38,654
Fund balance, beginning of year	85,021	85,021	85,021	-
Fund balance, end of year	$ 63,521	$ 63,521	$ 102,175	$ 38,654

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 CLER 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, 2023

(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 CLER OF THE CIRCUIT COURT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2023

	General Agency Fund	Domestic Relations Fund	Registry of Court Fund	Total Custodial Funds
Assets				
Cash and cash equivalents	$ 144,369	$ 2,244	$ 52,185	$ 198,798
Receivables	202	372	-	574
Total Assets	$ 144,571	$ 2,616	$ 52,864	$ 200,051
Liabilities				
Accounts payable and accrued expenses	$ 265	$ -	$ 679	$ 944
Due to individuals	1,764	-	-	1,764
Due to other governments	52,441	67	-	52,508
Due to other funds	18,345	2,545	29	20,919
Deposis and escrow	-	4	-	4
Total Liabilities	$ 72,815	$ 2,616	$ 708	$ 76,139
Net Position				
Restricted for:				
Other individuals and organizations	$ 71,756	$ -	$ 52,156	$ 123,912
Total Net Position	$ 71,756	$ -	$ 52,156	$ 123,912

See accompanying notes to financial statements.

UNION COUNTY CLER OF THE CIRCUIT COURT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Agency Fund	Domestic Relations Fund	Registry of Court Fund	Total Custodial Funds
Additions				
Court related	$ 1,509,713	$ 112,798	$ 334,265	$ 1,956,776
Total additions	1,509,713	112,798	334,265	1,956,776
Deductions				
Court related	894,360	112,798	306,660	1,313,818
Payments to other governments	580,589	-	-	580,589
Total deductions	1,474,949	112,798	306,660	1,894,407
Net change in fiduciary net position	34,764	-	27,605	62,369
Net position, beginning of year	36,992	-	24,551	61,543
Net position, end of year	$ 71,756	$ -	$ 52,156	$ 123,912

See accompanying notes to financial statements.

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 ellie 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, 2023, 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 June 27, 2024, 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 Office'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 Office'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 Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024

JAMESMOORE

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

The Honorable ellie 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, 2023, and have issued our report thereon dated June 27, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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
June 27, 2024

JAMESMOORE

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Honorable ellie 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 erations Cor oration*, Section 28.36, Florida Statutes, *udget Procedure*, and Section 61.181, Florida Statutes, *e ository for Alimony ransactions, Su ort, aintenance, and Su ort Payments Fees* (collectively, "the Statutes"), for the year ended September 30, 2023. 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 during the year ended September 30, 2023 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of Office's compliance during the year ended September 30, 2023. 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, 2023, the Office complied with the Statutes in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
June 27, 2024