



**Citrus Information Cooperative**

**Audit Report**

**September 30, 2021**



<b>REPORT</b>	
Independent Auditors' Report	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	6
Statement of Revenues, Expenses and Changes in Net Position	7
Statement of Cash Flows	8
Notes to Financial Statements	9
<b>ADDITIONAL ELEMENTS REQUIRED BY THE RULES OF THE AUDITOR GENERAL AND GOVERNMENT AUDITING STANDARDS</b>	
Management Letter	13
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 <i>Government Auditing Standards</i>	15
Independent Accountants' Report on Compliance with Section 218.415, Florida Statutes	17



## **INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Directors  
Citrus Information Cooperative

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

We have audited the accompanying financial statements of the Citrus Information Cooperative (the "CIC"), an independent special district and a component unit of the Citrus County, Florida Property Appraiser, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise of CIC's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the CIC as of September 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2022 on our consideration of the CIC'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 CIC'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 CIC's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

Gainesville, Florida  
March 3, 2022

## **Citrus Information Cooperative Management's Discussion and Analysis**

This discussion and analysis of the Citrus Information Cooperative's (the "CIC") financial performance provides an overview of the CIC's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the CIC's financial statements, which follow this section.

The following are various financial highlights for fiscal year 2021:

- The CIC's overall net position increased by \$105,035, which is approximately 15 percent.
- Total ending unrestricted net position was approximately \$763,775.
- The CIC had total expenses for the year of \$1,090,501, compared to revenues of approximately \$1,195,536.
- Revenues increased 5 percent from the prior year.
- Operating expenses decreased approximately \$66,216 over the prior year.

### **OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

The first financial statement is the Statement of Net Position. This statement includes all of the CIC's assets and liabilities using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net Position – the difference between assets and liabilities – can be used to measure the CIC's financial position.

The second financial statement is the Statement of Revenues, Expenses and Changes in Net Position. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, the increases or decreases in net position are useful indicators of whether the CIC's financial health is improving or deteriorating. However, other non-financial factors must also be considered when assessing the overall health of the CIC.

The Statement of Cash Flows reports cash receipts and cash payments, and classifies CIC's cash transactions in four categories: operating, noncapital financing, capital and related financing, or investing activities.

In these statements, all of the CIC's activities are considered to be business-type activities, which are generally financed in whole or in part by fees charged to external parties for goods or services. The CIC has no governmental activities.

## Citrus Information Cooperative Management's Discussion and Analysis

### CONDENSED FINANCIAL INFORMATION

The following table presents summarized comparative data about net position and changes in net position as of and for the fiscal year ended September 30, 2020 and 2021.

	2021	2020
<b>Assets</b>		
Non-capital assets	\$ 832,663	\$ 717,260
Capital assets, net	39,048	48,911
Total assets	871,711	766,171
<b>Liabilities</b>		
Payables	19,643	23,863
Unearned revenue	49,245	44,520
Total liabilities	68,888	68,383
<b>Net position</b>		
Investment in capital assets	39,048	48,911
Unrestricted	763,775	648,877
Total net position	\$ 802,823	\$ 697,788
<b>Revenues</b>		
Charges for services	\$ 1,195,304	1,138,211
Interest	232	438
Total revenues	1,195,536	1,138,649
<b>Expenses</b>		
General	1,074,270	1,137,584
Paid on behalf of Property Appraiser	-	6,426
Depreciation	16,231	12,707
Total expenses	1,090,501	1,156,717
<b>Operating income (Loss)</b>	105,035	(18,068)
<b>Net position, beginning of year</b>	697,788	715,856
<b>Net position, end of year</b>	\$ 802,823	\$ 697,788

## **Citrus Information Cooperative Management's Discussion and Analysis**

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

Capital asset activity during 2021 included the acquisition of equipment. Please refer to a note to the accompanying financial statements entitled *Capital Assets and Depreciation* for more detailed information about the CIC's capital asset activity.

#### **Debt Administration**

The CIC has no long-term debt.

### **ECONOMIC FACTORS**

We are not currently aware of any conditions that are expected to have a significant effect on the CIC's financial position or results of operations.

#### **Contacting the CIC's Financial Management**

This financial report is designed to provide a general overview of the CIC's finances and to show the CIC's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Tonya Caldwell, CIC's Chief Financial Officer, 210 North Apopka Avenue, Suite 200, Inverness, Florida 34450.

**Citrus Information Cooperative**  
**Statement of Net Position**

<i>September 30,</i>	<b>2021</b>
<b>Current assets</b>	
Cash	\$ 832,501
Accounts receivable	62
Prepaid expense	100
Total current assets	832,663
<b>Noncurrent assets</b>	
Equipment	254,941
Accumulated depreciation	(215,893)
Total noncurrent assets	39,048
Total assets	871,711
<b>Current liabilities</b>	
Accounts payable	928
Due to other governments	18,715
Unearned revenue	49,245
Total current liabilities	68,888
<b>Net position</b>	
Investment in capital assets	39,048
Unrestricted	763,775
Total net position	\$ 802,823

*The accompanying "Notes to Financial Statements" form an integral part of this statement.*



**Citrus Information Cooperative**  
**Statement of Revenues, Expenses and Changes in Net Position**

<i>Year ended September 30,</i>	<b>2021</b>
<b>Operating revenues</b>	
User fees:	
Citrus County Property Appraiser	\$ 952,159
Other governments	275
Commissions - Citrus County Board of County Commissioners	242,617
Other charges for services	253
Interest	232
<hr/>	
Total operating revenues	1,195,536
<b>Operating expenses</b>	
Contracted services – labor	603,998
General and administrative	470,272
Depreciation	16,231
<hr/>	
Total operating expenses	1,090,501
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<b>Operating income</b>	105,035
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<b>Net position, beginning of year</b>	697,788
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<b>Net position, end of year</b>	<b>\$ 802,823</b>
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*The accompanying "Notes to Financial Statements" form an integral part of this statement.*

## Citrus Information Cooperative Statement of Cash Flows

<i>Year ended September 30,</i>	<b>2021</b>
<b>Cash flows from operating activities</b>	
Receipts from members	\$ 957,097
Payments to suppliers	(1,078,950)
Other receipts	243,562
<hr/>	
Net cash provided (used) by operating activities	121,709
 <b>Cash flows from investing activities</b>	
Capital asset acquisition	(6,368)
<hr/>	
Net cash flow	115,341
 <b>Cash, beginning of year</b>	
<hr/>	
<b>Cash, end of year</b>	
<hr/> <hr/>	
<b>Reconciliation of operating loss to net cash provided (used) by operating activities:</b>	
Operating income	\$ 105,035
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Depreciation	16,231
Changes in assets and liabilities:	
Accounts receivable	(62)
Accounts payable	(4,680)
Due to other governments	460
Unearned revenue	4,725
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Net cash provided (used) by operating activities	\$ 121,709
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*The accompanying "Notes to Financial Statements" form an integral part of this statement.*

## **Citrus Information Cooperative Notes to Financial Statements**

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

The accounting policies of Citrus Information Cooperative (the “CIC”) conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies.

#### ***Reporting Entity***

The CIC is an independent special district created by an interlocal agreement executed on September 28, 2001, pursuant to Section 163.01, Florida Statutes. The CIC was formed to provide services that may include imaging, record retention, purchasing, equipment maintenance, data processing, preparation of the tax rolls, and creation of a multi-agency geographical collaborative information system as defined in Section 163.62, Florida Statutes. A governing council made up of one member from each participant governs the activities and administration of the CIC. During the year ended September 30, 2021, participants consisted of the Citrus County Property Appraiser and the city of Crystal River. The CIC is considered a component unit of the Citrus County Property Appraiser.

Criteria for determining if other entities are potential component units of the CIC that should be reported with the CIC’s basic financial statements are identified and described in the Governmental Accounting Standards Board’s (GASB) Statement No. 14, as amended. The application of these criteria provides for identification of any entities for which the CIC is financially accountable and other organizations for which the nature and significance of their relationship with the CIC are such that exclusion would cause the CIC’s basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the CIC.

#### ***Basis of Presentation, Measurement Focus and Basis of Accounting***

The accounts of the CIC are organized and reported as a proprietary fund type - Enterprise Fund. Enterprise Funds are used to report an activity for which a fee is charged to external users for goods or services.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues are charges to customers for sales and services and fees paid by participant government entities. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## **Citrus Information Cooperative Notes to Financial Statements**

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### ***Cash***

The CIC's cash consists of legally authorized demand deposits. The institutions in which such deposits are kept are certified as Qualified Public Depositories under the Florida Public Deposits Act. Therefore, the total bank balances on deposit at September 30, 2021 are insured or collateralized through the State Department of Insurance.

#### ***Investments***

The CIC invests excess public funds pursuant to the guidelines established in Section 218.415(17), Florida Statutes. Accordingly, the CIC is authorized to invest excess public funds in the following instruments: The Local Government Surplus Funds Trust Fund; Securities and Exchange Commission registered money market funds with the highest credit quality rating; savings accounts and certificates of deposit in qualified public depositories; and direct obligations of the U.S. Treasury.

At September 30, 2021 and during the year then ended, the CIC held no investments.

#### ***Capital Assets***

The CIC does not own its own facilities and operates from premises occupied by the Citrus County Property Appraiser and Crystal River.

Capital assets purchased by CIC are recorded at cost. Depreciation has been provided over estimated useful lives of 3-5 years, using the straight-line method. Capital assets are defined as assets with an initial individual cost of more than \$1,500 and an estimated useful life in excess of one year.

#### ***Restricted Net Position***

In the accompanying statement of net position, restricted net position, if any, is subject to restrictions beyond the CIC's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or is imposed by law through constitutional provisions or enabling legislation. It is the practice of the CIC to utilize restricted assets before unrestricted assets.

#### ***Use of Estimates***

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

**Citrus Information Cooperative**  
**Notes to Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 3, 2022 and determined there were no events that occurred that required disclosure.

**NOTE 2 – CONTRACTED SERVICES**

The CIC has no employees. The CIC contracts with the Citrus County Property Appraiser’s Office to use designated employees of that office to perform the functions of the CIC. The Property Appraiser then invoices the CIC for the wages and benefits of those employees providing services to the CIC. The CIC made the following payments, included in the accompanying financial statements as Contracted Services – Labor, to reimburse such costs.

Wages	\$ 450,304
FICA, Medicare and retirement	103,982
Insurance and workers’ compensation	49,712
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Total	\$ 603,998
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**NOTE 3 – CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<hr/>				
Machinery and equipment	\$ 248,573	\$ 6,368	\$ -	\$ 254,941
Accumulated depreciation	199,662	16,231	-	215,893
<hr/>				
Total capital assets, net	\$ 48,911	\$ (9,863)	\$ -	\$ 39,048
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**NOTE 4 – RISK MANAGEMENT**

The CIC is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. As a component unit of Citrus County Property Appraiser, the CIC participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers.

**Citrus Information Cooperative**  
**Notes to Financial Statements**

**NOTE 5 – COMMITMENTS**

The CIC entered into a multi-year agreement for imaging services and software and data licenses. The agreement requires future payments according to the following schedule.

<i>Year ending September 30,</i>	Total
2022	\$ 379,514
2023	81,698
2024	79,573
2025	79,573
2026	79,573
2027-2030	318,292
Total	\$ 1,018,223

**Additional Elements Required by the  
Rules of the Auditor General and  
*Government Auditing Standards***



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## MANAGEMENT LETTER

To the Members of the Board of Directors  
Citrus Information Cooperative

### Report on the Financial Statements

We have audited the financial statements of the Citrus Information Cooperative (the "CIC"), Florida, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 3, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; 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 March 3, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The CIC has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Financial Condition and Management

Sections 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 CIC has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the CIC did not meet any 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 for the CIC. It is management's responsibility to monitor the CIC's financial condition, and our financial condition assessment was based in part on representations made by management and 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.

#### **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 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, the Board of Directors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning the letter, our accompanying reports, or other matters.

*Carr, Rigggs & Ingram, L.L.C.*

Gainesville, Florida  
March 3, 2022

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

To the Members of the Board of Directors  
Citrus Information Cooperative

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Citrus Information Cooperative (the "CIC"), a component unit of Citrus County Property Appraiser, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise CIC's basic financial statements, and have issued our report thereon dated March 3, 2022.

**Internal Control Over Financial Reporting**

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the CIC'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.

*Carr, Riggs & Ingram, L.L.C.*

Gainesville, Florida

March 3, 2022



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## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Members of the Board of Directors  
Citrus Information Cooperative

We have examined the Citrus Information Cooperative's (the "CIC") compliance with the requirements of Section 218.415, Florida Statutes. *Local Government Investment Policies*, during the year ended September 30, 2021. Management of the CIC is responsible for the CIC's compliance with the specified requirements. Our responsibility is to express an opinion on CIC's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether CIC complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether CIC complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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.

Our examination does not provide a legal determination on CIC's compliance with specified requirements.

In our opinion, CIC complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report 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, the Board of Directors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Gainesville, Florida  
March 3, 2022