



City of Jacksonville, Florida

Required Communications

September 30, 2022





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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members of the City Council
City of Jacksonville, Florida

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Jacksonville, Florida (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of JEA, whose statements reflect approximately 82%, 77%, and 84%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of Jacksonville Transportation Authority, whose statements reflect approximately 8%, 8%, and 7%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of Jacksonville Port Authority, whose statements reflect approximately 10%, 15%, and 9%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for JEA, Jacksonville Transportation Authority and Jacksonville Port Authority, is based solely on the reports of the other auditors.

Basis for Opinions

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. 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 City 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 Certain Matters

Change in Accounting Principle

As described in Notes 14 and 18 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Restatements

As described in Note 18 to the financial statements, the City's financial statements have been restated for prior period errors. The other auditors' report on the financial statements of Jacksonville Transportation Authority also referred to the restatement of those financial statements as discussed in Note 18 to the financial statements. Our opinions are 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 City'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 generally accepted auditing standards 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 generally accepted auditing standards 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 City'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 City'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 management's discussion and analysis, the schedule of revenue, expenditures and changes in fund balance – budget and actual (budgetary basis) – general fund, and other postemployment benefits and pension schedules 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 and other auditors 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 City's basic financial statements. The schedules of expenditures of federal awards and expenditures of state financial assistance, which are required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the

Auditor General, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of expenditures of federal awards and expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 by us and the other auditors. In our opinion, based on our audit and the reports of the other auditors, the schedules of expenditures of federal awards and expenditures of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2023, on our consideration of the City'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. That report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. 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 City'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 City's internal control over financial reporting and compliance.

Carr, Rigg & Ingram, L.L.C.

Jacksonville, Florida
September 28, 2023

Single Audit

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 Honorable Mayor and Members of the City Council
City of Jacksonville, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jacksonville, Florida (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 28, 2023. Our report includes a reference to other auditors who audited the financial statements of JEA, Jacksonville Transportation Authority and Jacksonville Port Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying *Schedule of Findings and Questioned Costs* as items 2022-001, 2022-002, and 2022-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

City's Response to Findings

Government Auditing Standards require the auditors to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Jacksonville, Florida
September 28, 2023

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF AGRICULTURE</u>				
PASSED THROUGH STATE DEPARTMENT OF HEALTH:				
Child and Adult Care Food Program	10.558	A-1109	\$ 1,076,040	
TOTAL DEPARTMENT OF AGRICULTURE			\$ 1,076,040	\$ -
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
DIRECT PROGRAMS:				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-12-0017	\$ 6,614,855	\$ 1,603,883
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-12-0017	\$ 2,131,294	\$ 1,976,697
<i>Total CDBG - Entitlement Grants Cluster</i>			\$ 8,746,149	\$ 3,580,580
Emergency Solutions Grant Program	14.231	E-20-UW-12-0017	\$ 598,418	\$ 513,338
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-UW-12-0017	\$ 3,002,872	\$ 2,881,209
			\$ 3,601,290	\$ 3,394,547
Home Investment Partnerships Program	14.239	M21-UC120209	\$ 2,666,084	\$ 2,102,042
Housing Opportunities for Persons with Aids	14.241	FLH21-F001	\$ 2,519,664	\$ 2,398,172
Fair Housing Assistance Program-State & Local	14.401	*	\$ 134,803	\$ -
PASSED THROUGH STATE DEPARTMENT OF ECONOMIC OPPORTUNITY:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	HM004	\$ 2,192,410	\$ 1,836,158
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 19,860,400	\$ 13,311,497

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF JUSTICE</u>				
DIRECT PROGRAMS:				
Justice Systems Response to Families	16.021	2018-FJ-AX-0008	\$ 146,392	\$ 146,392
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1709	\$ 424,806	\$ 74,514
Community-Based Violence Prevention Program	16.123	2020-MU-MU-0047	\$ 185,265	\$ 128,374
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	2019-FW-AX-K007	\$ 126,994	\$ 126,994
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0007	\$ 27,477	\$ -
State Criminal Alien Assistance Program	16.606	*	\$ 3,655	\$ -
State Criminal Alien Assistance Program	16.606	*	\$ 35,135	\$ -
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0031	\$ 3,071,011	
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02310-SPPS	\$ 5,474	
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2020-WH-AX-0002	\$ 81,095	\$ 81,095
Innovations in Community-Based Crime Reduction	16.817	2018-BJ-BX-0005	\$ 898,123	\$ 718,267
Equitable Sharing Program	16.922	*	\$ 213,587	
PASSED THROUGH STATE DEPARTMENT OF LEGAL AFFAIRS- OFFICE OF ATTORNEY GENERAL:				
Crime Victim Assistance	16.575	VOCA-2020-00575	\$ 66,366	
Crime Victim Assistance	16.575	VOCA-2021-00577	\$ 287,292	\$ -
Crime Victim Assistance	16.575	VOCA-2021-00717	\$ 166,127	\$ -
National Sexual Assault Kit Initiative	16.833	2020-AK-BX-0003	\$ 205,015	\$ -
National Sexual Assault Kit Initiative	16.833	2018-AK-BX-0025	\$ 186,647	\$ -
PASSED THROUGH FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0469	\$ 156,074	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0731	\$ 156,228	\$ 102,252
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0866	\$ (17,046)	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JAGC-DUVA-2-3B-060	\$ 74,649	
TOTAL DEPARTMENT OF JUSTICE			\$ 6,500,364	\$ 1,377,888
<u>DEPARTMENT OF LABOR</u>				
DIRECT PROGRAMS:				
Homeless Veterans Reintegration Program	17.805	HV-36536-21-60-5-12	\$ 240,040	\$ 26,000
TOTAL DEPARTMENT OF LABOR			\$ 240,040	\$ 26,000

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF TRANSPORTATION</u>				
Railroad Safety	20.301	69A36520401820RTEFL	\$ 8,595	
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:				
<i>Highway & Planning Construction Cluster</i>				
Highway Planning and Construction	20.205	G1J43	\$ 1,880	
Highway Planning and Construction	20.205	G1H12	\$ 6,720,188	\$ -
<i>Total Highway & Planning Construction Cluster</i>			\$ 6,722,068	\$ -
<i>Highway Safety Cluster</i>				
State and Community Highway Safety <i>Total Highway Safety Cluster</i>	20.600	G2227	\$ 22,856	\$ -
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 6,753,519	\$ -
<u>DEPARTMENT OF TREASURY</u>				
DIRECT PROGRAMS:				
COVID-19 - Coronavirus Relief Fund	21.019	*	\$ 4,230,698	\$ 444,861
COVID-19 - Emergency Rental Assistance Program	21.023	*	\$ 29,442,943	\$ 29,105,255
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	*	\$ 88,420,537	
PASSED THROUGH FLORIDA DEPARTMENT OF JUSTICE:				
Equitable Sharing	21.016	*	\$ 80,234	
TOTAL DEPARTMENT OF TREASURY			\$ 122,174,412	\$ 29,550,116
<u>FEDERAL OFFICE OF LIBRARY SERVICES</u>				
PASSED THROUGH STATE DEPARTMENT OF STATE:				
Grants to States	45.310	21-LSTA-B-04	\$ 55,009	
COVID-19 - Grants to States	45.310	21-ARPA-14	\$ 467,070	
TOTAL FEDERAL OFFICE OF LIBRARY SERVICES			\$ 522,079	\$ -
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
DIRECT PROGRAMS:				
Air Pollution Control Program Support	66.001	A-00402520-5	\$ 374,441	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-01D06020-0	\$ 18,020	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-01D06020-0	\$ 21,572	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-01D06020-0	\$ 25,929	
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	00D93619	\$ 124,496	\$ -
TOTAL ENVIRONMENTAL PROTECTION AGENCY			\$ 564,457	\$ -

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
DIRECT PROGRAMS:				
Community Programs to Improve Minority Health Grant Program	93.137	1 CIMP211270-01-00	\$ 1,294,328	\$ -
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI081064	\$ 292,398	\$ -
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI081937	\$ 150,189	\$ -
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI081937	\$ 92,342	\$ -
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79SP080288	\$ (216,399)	\$ (189,448)
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79SM084915	\$ 593,064	\$ 560,929
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM082201	\$ 124,590	\$ 198,121
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM082201	\$ 879,751	\$ 921,961
HIV Emergency Relief Project Grants	93.914	H89HA00039	\$ 3,304,893	\$ 3,157,742
HIV Emergency Relief Project Grants	93.914	H89HA00039	\$ 2,876,208	\$ 2,573,840
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	6 UT8HA33942-01-01	\$ (1,697)	\$ -
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	6 UT8HA33942-02-01	\$ 828,844	\$ 759,205

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>				
PASSED THROUGH DEPARTMENT OF ELDER AFFAIRS:				
<i>Aging Cluster</i>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	CA20-JSSP	\$ 259,576	\$ -
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	A021-JSSP A1	\$ 734,800	\$ -
Nutrition Services Incentive Program	93.053	A021-JSSP A1	\$ 93,405	
<i>Total Aging Cluster</i>			<u>\$ 1,087,781</u>	<u>\$ -</u>
Low-Income Home Energy Assistance	93.568	PO21-COJ	\$ 144,145	\$ -
COVID-19 - Low-Income Home Energy Assistance	93.568	PO22-COJ	\$ 3,097	\$ -
PASSED THROUGH STATE OF FLORIDA, FL DEPT OF HEALTH:				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	20-22-02	\$ 614,550	\$ 616,828
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	20-25-02	\$ 94,909	\$ 63,972
Total OPFF			<u>\$ 709,459</u>	<u>\$ 680,800</u>
PASSED THROUGH STATE OF FLORIDA, DEPARTMENT OF REVENUE:				
Child Support Enforcement	93.563	COC16	\$ 986,309	\$ -
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 13,149,302</u>	<u>\$ 8,663,150</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
DIRECT PROGRAMS:				
Retired Senior Volunteer Program	94.002	19SRFL006	\$ 1,858	
Retired Senior Volunteer Program	94.002	22SRHFL002	\$ 75,098	
<i>Total Retired Senior Volunteer</i>			<u>\$ 76,956</u>	<u>\$ -</u>
Foster Grandparent/Senior Companion Cluster				
Foster Grandparent Program	94.011	21SFHFL003	\$ 367,790	
<i>Total Foster Grandparent</i>			<u>\$ 367,790</u>	<u>\$ -</u>
PASSED THROUGH DEPARTMENT OF ELDER AFFAIRS:				
Senior Companion Program	94.016	21SC233128	\$ 75,911	
<i>Total Companion Program</i>			<u>\$ 75,911</u>	<u>\$ -</u>
Total Foster Grandparent/Senior Companion Cluster			<u>\$ 443,701</u>	<u>\$ -</u>
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>\$ 520,656</u>	<u>\$ -</u>

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
PASSED THROUGH DIVISION OF EMERGENCY MANAGEMENT:				
Flood Mitigation Assistance	97.029	EMA-2019-FM-E001	\$ 450	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	17-PA-U5-04-26-01-085	\$ 3,826	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-00-04-26-01-024	\$ (715,170)	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-00-04-26-01-026	\$ 362,334	
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			\$ (348,560)	\$ -

CITY OF JACKSONVILLE, FLORIDA
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30,2022

FEDERAL/STATE AGENCY, PASS-THROUGH ENTITY, FEDERAL PROGRAM/STATE PROJECT	ASSISTANCE LISTING NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
DEPARTMENT OF HOMELAND SECURITY				
DIRECT PROGRAMS:				
COVID-19 - Assistance to Firefighters Grant	97.044	EMW-2020-FG-00255	\$ 246,239	
Assistance to Firefighters Grant	97.044	EMW-2020-FG-10216	\$ 81,672	
Port Security Grant Program	97.056	EMW-2020-PU-00194	\$ 140,023	
Port Security Grant Program	97.056	EMW-2019-PU-00128	\$ 50,470	\$ -
Port Security Grant Program	97.056	EMW-2021-PU-00047	\$ 2,767	\$ -
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2018-FH-00180	\$ 1,596,823	
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2019-FF-01640	\$ 4,503,510	
Homeland Security Biowatch Program	97.091	06OHBIO00012-15-00	\$ 101,816	
Homeland Security Biowatch Program	97.091	06OHBIO00012-16-00	\$ 184,306	
Homeland Security Biowatch Program	97.091	06OHBIO00012-17-00	\$ 88,386	
Regional Catastrophic Preparedness Grant Program	97.111	EMA-2019-GR-00009	\$ 195,974	
PASSED THROUGH DIVISION OF EMERGENCY MANAGEMENT:				
Hazard Mitigation Grant	97.039	FEMA-DR-4337-005-R	\$ 282,773	\$ -
Hazard Mitigation Grant	97.039	FEMA-DR-4337-FL	\$ 353,245	
Hazard Mitigation Grant	97.039	FEMA-DR-4337-FL	\$ 404,244	
Hazard Mitigation Grant	97.039	H0595	\$ 12,828	
Hazard Mitigation Grant	97.039	H0434	\$ 205,453	
Hazard Mitigation Grant	97.039	H0337	\$ 32,706	
Hazard Mitigation Grant	97.039	H0429	\$ 120,711	
Emergency Management Performance Grants	97.042	G104	\$ 90,904	
Emergency Management Performance Grants	97.042	EMA-2021-EP-00007	\$ 213,064	
COVID-19 - Emergency Management Performance Grants	97.042	EMA-2020-EP-00023	\$ 34,710	
COVID-19 - Emergency Management Performance Grants	97.042	EMA-2021-EP-00006	\$ 13,926	
Homeland Security Grant Program	97.067	EMW-2020-SS-0035-S01	\$ 24,696	\$ -
Homeland Security Grant Program	97.067	EMW-2021-SS-00056-S01	\$ 30,695	\$ -
PASSED THROUGH STATE DEPARTMENT OF FINANCIAL SERVICES:				
Homeland Security Grant Program	97.067	EMW-2020-SS-0035-S01	\$ 78,324	
Homeland Security Grant Program	97.067	EMW-2020-SS-0035-S01	\$ 102,954	
Homeland Security Grant Program	97.067	EMW-2021-SS-00056-S01	\$ 16,337	
TOTAL DEPARTMENT OF HOMELAND SECURITY			\$ 9,209,558	\$ -
TOTAL EXPENDITURE OF FEDERAL AWARDS			\$ 180,222,267	\$ 52,928,650

CITY OF JACKSONVILLE FLORIDA
SCHEDULES OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED SEPTEMBER 30, 2022

STATE AGENCY	CSFA NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>EXECUTIVE OFFICE OF GOVERNOR</u>				
DIRECT PROGRAMS:				
Emergency Management Programs	31.063	A0126	105,617	
Emergency Management Programs	31.063	A0221	105,768	-
TOTAL EXECUTIVE OFFICE OF GOVERNOR			\$ 211,385	\$ -
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>				
DIRECT PROGRAMS:				
Beach Management Funding Assistance Program	37.003	19DU1	\$ 1,546,642	
Local Government Cleanup Contracting	37.024	GC892-6	\$ 754,500	
Local Government Cleanup Contracting	37.024	GC892-7	\$ 262,560	
Resilient Florida Programs	37.098	R2235	\$ 389,110	
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION			\$ 2,952,813	\$ -
<u>DEPARTMENT OF ECONOMIC OPPORTUNITY</u>				
DIRECT PROGRAMS:				
Economic Development Partnerships	40.040	DTF 22-100	\$ 500,000	
Economic Development Partnerships	40.040	*	\$ 88,000	
Economic Development Partnerships	40.040	DTF 23-301	\$ 279,632	
Regional Community Development and Infrastructure	40.042	S0156	\$ 282,500	
Regional Community Development and Infrastructure	40.042	*	\$ 401,732	
TOTAL DEPARTMENT OF ECONOMIC OPPORTUNITY			\$ 1,551,865	\$ -
<u>FLORIDA HOUSING FINANCE CORPORATON</u>				
DIRECT PROGRAMS:				
State Housing Initiatives Partnership Program (SHIP)	40.901	HFC01	\$ 1,791,286	\$ 1,189,274
TOTAL FLORIDA HOUSING FINANCE CORPORATION			\$ 1,791,286	\$ 1,189,274

CITY OF JACKSONVILLE FLORIDA
SCHEDULES OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED SEPTEMBER 30, 2022

STATE AGENCY	CSFA NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF STATE AND SECRETARY OF STATE</u>				
DIRECT PROGRAMS:				
State Aid to Libraries	45.030	19-ST-22	71,244	-
State Aid to Libraries	45.030	22-ST-22	196,587	-
TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE			\$ 267,831	\$ -
<u>DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</u>				
DIRECT PROGRAMS:				
Coach Aaron Feis Guardian Program	48.140	96L-90210-2D001	42,281	-
COJ Northwest Jacksonville STEM Center for Teens - Fixed Capital Outlay Project	48.174	16F-90220-2S001	755,860	-
TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE			\$ 798,141	\$ -
<u>DEPARTMENT OF TRANSPORTATION</u>				
DIRECT PROGRAMS:				
State Highway Project Reimbursement	55.023	AR320	310,714	-
Local Transportation Projects	55.039	AN810	23,780	-
Local Transportation Projects	55.039	G1526	1,963,969	-
City of Jacksonville Pedestrian Amenities	55.041	GOW51	402,667	-
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 2,701,130	\$ -

CITY OF JACKSONVILLE FLORIDA
SCHEDULES OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED SEPTEMBER 30, 2022

STATE AGENCY	CSFA NUMBER	CONTRACT/ GRANT NUMBER	EXPENDITURES	TRANSFER TO SUB RECIPIENT
<u>DEPARTMENT OF HEALTH</u>				
DIRECT PROGRAMS:				
County Grant Awards	64.005	C0013	\$ 16,210	\$ -
TOTAL DEPARTMENT OF HEALTH			<u>16,210</u>	<u>\$ -</u>
<u>DEPARTMENT OF ELDER AFFAIRS</u>				
DIRECT PROGRAMS:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	*	86,067	\$ -
TOTAL DEPARTMENT OF ELDER AFFAIRS			<u>\$ 86,067</u>	<u>\$ -</u>
<u>DEPARTMENT OF LAW ENFORCEMENT</u>				
DIRECT PROGRAMS:				
Criminal Justice Training	71.001	CJSTC-310	207,922	-
TOTAL DEPARTMENT OF LAW ENFORCEMENT			<u>\$ 207,922</u>	<u>\$ -</u>
<u>DEPARTMENT OF REVENUE</u>				
DIRECT PROGRAMS:				
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training	73.016	*	\$ 2,000,004	\$ -
TOTAL DEPARTMENT OF REVENUE			<u>2,000,004</u>	<u>\$ -</u>
<u>DEPARTMENT OF FLORIDA FISH AND WILDLIFE CONSERVATION</u>				
DIRECT PROGRAMS:				
Derelect Vessel Removal Grant	77.005	FWC-20367	\$ 17,000	
Derelect Vessel Removal Grant	77.005	FWC-20377	\$ 10,000	
Derelect Vessel Removal Grant	77.005	FWC-20399	\$ 27,500	
Derelect Vessel Removal Grant	77.005	FWC-21086/21191	\$ 45,000	
TOTAL FLORIDA FISH AND WILDLIFE CONSERVATION			<u>\$ 99,500</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 12,684,152</u>	<u>\$ 1,189,274</u>

* not available

**Notes to Schedule of
Expenditures of Federal Awards
And State Financial Assistance**

City of Jacksonville, Florida
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance
For the fiscal year end September 30, 2022

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance includes certain federal and state grant activity of the City of Jacksonville, Florida (the “City”) for the year ended September 30, 2022. The schedules do not include the federal and state grant activity of the City’s discretely presented component units the JEA, Jacksonville Port Authority, and the Jacksonville Transportation Authority, which received approximately \$44.8 million, and \$54.8 million, respectively. Federal and state grant activity for the discretely presented component units is reported on separately. Because the Schedules present only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position or cash flows of the City. The City’s reporting entity is defined in Note 1 of the City’s basic financial statements.

Note 2. Basis of Accounting

The schedules are presented using the modified accrual basis of accounting for grants which are accounted for in governmental funds and on the accrual basis of accounting for grants which are accounted for in proprietary funds. Such expenditures are recognized following the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in these schedules is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations and Chapter 10.500, Rules of the Auditor General. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Program Clusters

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. Accordingly, federal programs and related CFDA numbers reported within the schedule of expenditures include the CDBG-Entitlement Cluster 14.218, Highway Planning & Construction Cluster 20.205, Highway Safety Cluster 20.600, Aging Cluster 93.044, 93.045 and 93.053, and the Foster Grandparent/Senior Companion Cluster 94.011 and 94.016.

Note 4. Indirect Cost

The City has not elected to use the 10% de minimis indirect cost rate.

Note 5. FEMA Expenditures

Expenditures for CDFA No. 97.036 Disaster Grants – Public Assistance, include (\$348,560) expended in the prior fiscal year that had not been obligated (approved) by the Federal Emergency Management Agency as of September 30, 2022.

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

To the Honorable Mayor and Members of the City Council
City of Jacksonville, Florida

Report on Compliance for Each Major Federal Program and Each Major State Project

Qualified and Unmodified Opinions

We have audited the City of Jacksonville, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the City's major federal programs and state financial assistance projects for the year ended September 30, 2022. The City's major federal programs and major state projects are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*.

The City's basic financial statements include the operations of JEA, Jacksonville Transportation Authority and Jacksonville Port Authority, for which any federal or state grant activity is not included in the schedules of federal awards and state financial assistance. Our audit, described below, did not include the operations of JEA, Jacksonville Transportation Authority and Jacksonville Port Authority which expended federal awards and state financial assistance of approximately \$5 million, \$55 million and \$45 million, respectively, because the component units engaged other auditors to perform audits in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Qualified Opinion on the Community Development Block Grant

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grant for the year ended September 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs and Each Major State Project

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs and each of its major state projects identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Community Development Block Grant

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding the Community Development Block Grant as described in finding number 2022-007 for Special Tests and Provisions – Wage Rate Requirements.

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

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 City's federal programs and 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 City'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, 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 City's compliance with the requirements of each major federal program and each major state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, 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 City'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 City'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 the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

Other Matters

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal

program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004, 2022-005, 2022-006, 2022-007, 2022-008, 2022-009, and 2022-010 to be material weaknesses.

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.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Carr, Rigg & Ingram, L.L.C.

Jacksonville, Florida
September 28, 2023

**Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022**

Part I – Summary of Auditors’ Results

Financial Statements:

- 1. Type of auditors’ report issued Unmodified
- 2. Internal control over financial reporting:
 - a. Material weaknesses identified? Yes
 - b. Significant deficiencies identified not considered to be material weaknesses? None noted
 - c. Noncompliance material to the financial statements noted? No

Federal and State Awards:

- 1. Type of auditors’ report issued on compliance for major programs/projects Unmodified/Qualified
- 3. Internal control over major programs/projects:
 - a. Material weaknesses identified? Yes
 - b. Significant deficiencies identified not considered to be material weaknesses? No
- 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a) and Chapter 10.557, Rules of the Auditor General? Yes
- 4. Identification of major programs/projects:

<u>Federal Programs</u>	<u>ALN</u>
Community Development Block Grants	14.218
Emergency Solutions Grant Program	14.231
Public Safety Partnership and Community Policing Grants	16.710
CARES Act - Coronavirus Relief Fund	21.019
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027
Staffing for Adequate Fire and Emergency Response	97.083
<u>State Projects</u>	<u>CSFA #</u>
Beach Management Funding Assistance Program	37.003
Local Government Cleanup Contracting	37.024
Economic Development Partnerships	40.040

**Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022**

Regional Community Development and Infrastructure	40.042
COJ NW Jacksonville STEM Center for Teens	48.174
Facilities for Professional Sports	73.016
5. Dollar threshold used to distinguish between type A and type B federal programs:	\$3,000,000
6. Dollar threshold used to distinguish between type A and type B state projects:	\$750,000
7. Auditee qualified as low risk auditee under 2 CFR 200.520?	No

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

Part II – Financial Statement Findings

2022-001 ACCOUNTING SYSTEM IMPLEMENTATION

Condition: During the audit we found that financial records for most classes of transactions and account balances were not accurately completed on a timely basis. Financial reports were not in place to extract the financial information required and the financial information provided to us required material correcting entries to be made in the following areas:

- Equity in Pooled Cash and Investments
- Cash in Escrow and with Fiscal Agents
- Accounts Receivable and Due from Independent Agencies and Other Governments
- Revenues
- Capital Assets
- Accounts Payable and Accrued Liabilities
- Beginning Fund Balance

Criteria: Section 218.33, Florida Statutes, requires that local government entities follow uniform accounting practices and procedures including the use of proper accounting and fiscal management, which includes establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met and ensuring that management and financial information is reliable and properly reported.

Cause: The new accounting system was not designed and implemented effectively such that it was not functioning sufficiently to maintain up-to-date and accurate financial records for most classes of transactions and account balances.

Effect: Multiple material errors were found and the audit was not able to be completed by the state's initial deadline.

Recommendation: Continue to enhance the understanding and user abilities of the accounting system through further training and consultation with software providers. Also, bring monthly and annual close processes up to date and ensure that sub-ledgers reconcile accurately to the general ledger and that the fiscal year end cutoff procedures are fully implemented and documented.

Management Response: The City of Jacksonville has made and continues to make extensive improvements to our ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of our ERP system conversion and the COVID-19 pandemic shut down. This year, for the first time since going live with our new system, we are submitting both our ACFR and our Single Audit before the end of the following fiscal year. We are proud of the progress we have made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis.

**Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022**

We appreciate the acknowledgement by our auditors that we have enhanced our understanding of and abilities within our ERP system. In the past year, the addition of our ERP Training Manager has resulted in increased collaboration citywide, addressing training needs and creating multimedia content on user roles and responsibilities. Monthly and annual close processes remain on time, with updated documentation of standard operating procedures (SOPs). We continue to work with both Oracle Consulting Services (OCS) and Oracle Managed Care Solutions (MCS) to address system issues promptly as they arise and to ensure all subledgers are used and configured properly to reconcile accurately to the general ledger.

2022-002 BANK RECONCILIATIONS

Condition: During the audit we found that the bank reconciliation was not accurately or timely completed and there were transactions which were not properly recorded in the general ledger or the bank reconciliation.

Criteria: Section 218.33, Florida Statutes, requires that local government entities follow uniform accounting practices and procedures including the use of proper accounting and fiscal management, which includes establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met and ensuring that management and financial information is reliable and properly reported.

Cause: The bank reconciliation was not able to be completed in a timely and accurate manner due to general weaknesses in the system implementation.

Effect: Material errors were identified between the bank reconciliation and related general ledger accounts.

Recommendation: The Treasury division, Accounting division, and finance managers throughout the City should collaborate better to ensure the bank balances are being reconciled accurately and in a timely manner to an amount that matches the general ledger to bank statements.

Management Response: We agree that weaknesses in the original system implementation continue to impact the bank reconciliation process. Weekly cash reconciliation meetings between Treasury and Accounting which commenced in May 2022 have continued, and monthly meetings with Treasury, Accounting and ITD were initiated to address other cash management issues. Marked improvements in the cash reconciliation process have occurred and we expect continued improvements as internal controls continue to strengthen around the subledgers and module integration. Additionally, we plan to implement a new control around reconciling the tax collector ledger to the general ledger to ensure the related cash balances are accurate.

These procedural and operational improvements made by the City since embarking on the challenging journey of converting to a new modern ERP system are efforts which will pay dividends for years to come in the areas of transparency, timeliness and quality of financial reporting.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

2022-003 REPORTING OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Condition: During the audit we found material errors, omissions, and misclassifications on the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESA), including incorrect reporting of amounts passed through to subrecipients.

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General* require complete and accurate reporting of the expenditures of federal awards and state financial assistance on the SEFA and SESA, respectively, which includes establishing and maintaining effective internal control to help ensure that such information is reliable and properly reported.

Cause: The new accounting system's grant and revenue modules had implementation challenges related to maintaining up-to-date and accurate financial records for certain grant transactions resulting in misclassification or other errors in recording grant revenues and expenditures. During the transition to the new accounting system, certain decentralized grant managers within the City maintained and reported grant expenditures on stand-alone schedules and ledgers outside of and unreconciled to the grant and revenue modules.

Effect: Multiple material errors were found in the SEFA and SESA, requiring the City to research and restate both schedules.

Recommendation: Continue to enhance the effectiveness of the grant and revenue modules of the new accounting system through further training and consultation with software providers. Also, ensure that sub-ledgers maintained by decentralized users related to grants are regularly reconciled to the grant module of the new accounting system.

Management Response: We have implemented many process and training improvements since our systems conversion as detailed in our responses to findings 001 and 002 which we expect to positively impact these findings in the FY 23 audit. We plan to continue to enhance City personnel understanding of and abilities within the grant and revenue modules of the new accounting system with further training specifically on these modules in consultation with Oracle, the provider of the software. We will also ensure that any ledgers maintained by decentralized users related to grants are regularly reconciled to the grant module of the new accounting system.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

Part III – Findings and Questioned Costs – Federal Programs

2022-004 – COVID-19: Emergency Rental Assistance Program

Federal Awarding Agency – U.S. Department of the Treasury

Assistance Listing Number – 21.023

FAIN – n/a

Award Year – 2021

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR sections 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, beneficiary eligibility, period of performance, reporting, subrecipient monitoring, and special tests and provisions. The related compliance requirements are set in Section 501 of Division N of the Consolidated Appropriations Act, 2021, 2 CFR Part 200, Subpart E, Appendices III-V11, and sections 200.330, .331, .332, and .501(h), federal awarding agency regulations, and the terms and conditions of the award.

Condition: Subrecipient monitoring controls related to periodic subrecipient reports and the final subrecipient expenditure reports, financial reporting, period of performance, and special tests and provisions for funding reallocations were not documented in a manner that is reperformable.

Cause: Control activities were performed informally and without clear documentation.

Effect: Individuals who are not eligible to receive the services funded by this grant may incorrectly be served by the subrecipient entities, allowable costs or cost principles may not have been followed by subrecipient entities, or subrecipients may not have been properly monitored for other compliance requirements. Expenditures could be made outside of the period of performance, amounts in the financial reports could be incorrect, funding reallocation requirements could be missed.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

2022-005 – COVID 19: Coronavirus State and Local Fiscal Recovery Funds

Federal Awarding Agency – U.S. Department of the Treasury

Assistance Listing Number – 21.027

FAIN – n/a

Award Year – 2021

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR sections 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, reporting, and suspension and debarment. The related compliance requirements are set in 2 CFR Part 200 sections 200.514(c), 200.212, 200.318(h), 200.332, 180.300 and subpart E; 48 CFR section 52.209-6; 31 CFR section 19.300; sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 as codified at 42 USC 802 and 803 and 31 CFR Part 35, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Controls related to calculation and reporting of lost revenue were not effective and the amount calculated as base year revenue was incorrectly reported. Controls related to reporting of other grant expenditures were not effective and certain amounts were missing from the financial reports. Controls related to ensuring contractors were not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300 were not documented in a manner that is reperformable.

Cause: Base year calculation of revenue was performed using interim financial information and was not reconciled to final audited reports. Base year calculation of revenue was not clearly documented. Subsequent year revenue calculations were performed by a consultant who was not engaged to review the base year calculation. Controls over such calculations were not effective. Review of financial reports was not sufficient to ensure all grant expenditures were reported. Suspension and debarment controls were not evidenced with clear documentation; checklists are maintained but were not completed in all cases.

Effect: Calculation of lost revenue was incorrectly reported. Expenditures related to the provision of government services related to such lost revenue did not exceed the actual lost revenue. Certain other grant expenditures were erroneously excluded from the financial reports. Procurement of contractors risks including those who were suspended or debarred; however none such were identified.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

2022-006 – COVID-19: Emergency Solutions Grant Program

Federal Awarding Agency – U.S. Department of Housing and Urban Development

Assistance Listing Number – 14.231

FAIN – E-20-UC-12-0017 & E-20-UW-12-0017

Award Years – 2020 & 2021

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, and matching. The related compliance requirements are set in 2 CFR sections 200.306, 330, .331, .501(h), .514(c), and subpart E, 24 CFR Part 576, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of monthly subrecipient reports to ensure compliance with allowable costs, cost principles, and matching requirements were not documented in a manner that is reperformable. Timesheet approvals were not documented in all instances to ensure compliance with allowable costs, cost principles.

Cause: Internal controls over monthly subrecipient report review for allowable costs, cost principles, and matching compliance requirements and timesheet reviews and approvals were not evidenced with clear documentation.

Effect: Subrecipients may not have met required matching compliance requirements. Time could be charged to the grant that is not allowable.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

**Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022**

**2022-007 – COVID-19: Community Development Block Grants/Entitlement Grants
Federal Awarding Agency – U.S. Department of Housing and Urban Development
Assistance Listing Number – 14.218
FAIN – B-20-UW-12-0017 & B-21-UC-12-0017
Award Year – 2021 & 2022
Questioned costs – none**

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, period of performance, reporting, and special tests and provisions – wage rate requirements. The related compliance requirements are set in 24 CFR Part 570 Subpart D and sections 570.200 through .710, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the April 30, 2021 Quick Guide, CDBG-CV PPR Tieback Flexibilities, Title I of the Housing Community Development Act (HCDA) of 1974, as amended (Pub. L. No. 93-383) (42 USC 5301), 2 CFR Part 200, Subpart E, Appendices III-V11, and sections 200.330, .331, and .501(h), 31 USC 1552, Section III.B.7 of CDBG-CV Notice, Section 110(a) of the HCD Act, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of financial reports to ensure compliance with allowable costs, cost principles, period of performance, and reporting requirements were not documented in a manner that is reperformable. Weekly payroll reports were not reviewed as part of the special tests and provisions – wage rate requirements compliance requirement, resulting in material noncompliance.

Cause: Internal controls over financial reports were not evidenced with clear documentation.

Effect: Financial reports may not be accurate, allowable costs, cost principles, and period of performance compliance requirements may not be met due to lack of reperformable internal controls. Wage rate requirements were not complied with.

Recommendation: We recommend that the City ensure wage rate requirement compliance is prioritized when applicable. We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed. We will also prioritize wage rate compliance when applicable.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

2022-008 – Public Safety Partnership and Community Policing Grants

Federal Awarding Agency – U.S. Department of Justice

Assistance Listing Number – 16.710

FAIN – 15JCOPS-21-GG-02310-SPPS; 2020ULWX0031-ORI-FL01602

Award Year – 2020 & 2021

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, cash management, period of performance, matching, and reporting. The related compliance requirements are set in 24 CFR Part 570 Subparts D and E, Appendices III-V11, and sections 200.330, .331, and .501(h), the Omnibus Crime Control and Safe Streets Act of 1968 as amended by the Violent Crime Control and Law Enforcement Act of 1994, Title I, Part Q, Pub. L. No. 103-322, 34 USC 10381 et seq., federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of financial and drawdown reports to ensure compliance with reporting requirements which also covers allowable costs, cost principles, cash management, period of performance, and matching requirements were not documented in a manner that is reperformable. No internal controls were identified related to review of progress reports to ensure compliance with reporting requirements.

Cause: Internal controls over financial, drawdown, and progress reports were not evidenced with clear documentation.

Effect: Financial reports may not be accurate; allowable costs, cost principles, cash management, period of performance, matching, and reporting compliance requirements may not be met due to lack of reperformable internal controls. Progress reports may not be accurate.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

2022-009 – COVID 19: Staffing for Adequate Fire and Emergency Response (SAFER)

Federal Awarding Agency – Federal Emergency Management Agency

Assistance Listing Number – 97.083

FAIN –EMW-2018-FH-00180 & EMW-2019-FF-01640

Award Year – 2019 & 2020

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, cash management, matching/level of effort, and reporting. The related compliance requirements are set in 24 CFR Part 570 Subparts D and E, Appendices III-V11, and sections 200.330, .331, and .501(h), Section 34 of the Federal Fire Prevention and Control Act of 1974, Pub. L. No. 93-498, as amended (15 USC Sec. 2229a) and Section 4013 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of drawdown reports to ensure compliance with reporting requirements which also covers allowable costs, cost principles, cash management, and matching requirements were not documented in a manner that is reperformable. No internal controls were identified related to review of progress reports to ensure compliance with reporting requirements. No internal controls were identified related to the level of effort requirement.

Cause: Internal controls related to review of drawdown reports, progress reports, and level of effort were not evidenced with clear documentation.

Effect: Financial reports may not be accurate; allowable costs, cost principles, cash management, level of effort, matching, and reporting compliance requirements may not be met due to lack of reperformable internal controls. Progress reports may not be accurate.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Schedule of Findings and Questioned Costs
For the Fiscal year ended September 30, 2022

Part IV – Findings and Questioned Costs – State Projects

2022-010 – COJ Northwest Jacksonville STEM Center for Teens – Fixed Capital Outlay Project
State of Florida Awarding Agency – Department of Education and Commissioner of Education
CSFA Number – 48.174
Project Number –16F-90220-2S001
Award Year – 2022
Questioned costs – none

Criteria: Florida Statutes section 215.97 requires non-state entities receiving state financial assistance to establish and maintain effective internal controls over state assistance, including the requirements for equipment and real property management. The related compliance requirements are set in the Florida State Projects Compliance Supplement, state awarding agency regulations, and the terms and conditions of the grant.

Condition: Internal controls related to maintaining equipment records to ensure that equipment was used in the program for which it was acquired and that such equipment was maintained and safeguarded in accordance with grant award requirements were not documented in a manner that is reperformable.

Cause: Internal controls related to monitoring the restrictions on the use of purchased equipment were not evidenced with clear documentation.

Effect: Equipment purchased with program grant funds may be used for non-grant program purposes.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Views of responsible officials: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

**Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2022**

Prior Year Financial Statement Findings

2021-001 – ACCOUNTING SYSTEM IMPLEMENTATION: During the audit we found that financial records for most classes of transactions and accounts (previously reported as 2020-001)

- Not corrected, repeated as the substantially same finding in current year 2022-001.

2021-002 – BANK RECONCILIATIONS: During the audit we found that the bank reconciliation was not accurately or timely completed (previously reported as 2020-002)

- Not corrected, repeated as the substantially same finding in current year 2022-002.

2021-003 – REPORTING OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE: During the audit we found material errors, omissions, and misclassifications on the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESA), including incorrect reporting of amounts passed through to subrecipients.

- Not corrected, repeated as the substantially same finding in current year 2022-003.

Prior Year Federal Programs Findings

2021-004 – COVID-19: Emergency Rental Assistance Program; ALN – 21.023; FAIN – n/a: Subrecipient monitoring controls related to monthly subrecipient reports and the final subrecipient expenditure reports were not documented in a manner that is reperformable.

- Not corrected, repeated as the substantially same finding in current year 2022-004.

2021-005 – COVID-19: Housing Opportunities for Persons with AIDS; ALN – 14.241; FAIN – n/a: Subrecipient monitoring controls related to review of monthly subrecipient reports and annual subrecipient financial statements were not documented in a manner that is reperformable.

- Corrected during fiscal year 2021.

2021-006 – COVID-19: Emergency Solutions Grant Program; ALN – 14.231; FAIN – E-20-UC-12-0017: Internal controls related to review of monthly subrecipient reports to ensure compliance with matching requirements were not documented in a manner that is reperformable.

- Not corrected, repeated as the substantially same finding in current year 2022-006.

Prior Year State Project Findings

There were no findings related to state projects in fiscal year 2021.



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

To the Honorable Mayor and members of the City Council
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jacksonville, Florida (the “City”) as of and for the fiscal year ended September 30, 2022, which collectively comprise the City’s basic financial statements and have issued our report thereon dated September 28, 2023. Our report on the basic financial statements included reference to the reports of other auditors. This management letter does not include the findings and recommendations of the other auditors that are reported on separately by those auditors.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our report includes a reference to other auditors who audited the financial statements of JEA, Jacksonville Transportation Authority, and Jacksonville Port Authority, discretely presented component units of the City.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors’ Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants’ Reports on examinations 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 September 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report. The table below details such for each finding reported.

Tabulation of Current and Prior Year Audit Findings		
Current Year Finding #	FY 2021 Finding #	FY 2020 Finding #
2022-001	2021-001	2020-001
2022-002	2021-002	2020-002
Corrected in Prior Year	Corrected in FY 2021	2020-003
Corrected in Prior Year	Corrected in FY 2021	2020-004
2022-003	2021-003	New in FY 2021 – n/a
2022-004	2021-004	New in FY 2021 – n/a
Corrected in Current Year	2021-005	New in FY 2021 – n/a
2022-005	New in FY 2022 – n/a	New in FY 2022 – n/a
2022-006	2021-006	New in FY 2021 – n/a
2022-007	New in FY 2022 – n/a	New in FY 2022 – n/a
2022-008	New in FY 2022 – n/a	New in FY 2022 – n/a
2022-009	New in FY 2022 – n/a	New in FY 2022 – n/a
2022-010	New in FY 2022 – n/a	New in FY 2022 – n/a

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. This information is disclosed in Note 1 in the notes to the financial statements.

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 City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City 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 for the City as of September 30, 2022. It is management's responsibility to monitor the City'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 recommend that the City continue efforts to improve its tracking, reconciliation, and analysis related to capital assets.

Special District Component Units

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

Additional Matters

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

In connection with our audit, we noted an opportunity for the City to improve its process for maintaining documentation of internal control processes over grant compliance. We recommend the creation and regular update of written procedures for grant compliance including the identification of specific controls and the responsible individual for performing the control for each grant received by the City. Each control over compliance should be evidenced by clear documentation of who performed the control, what the control was, and the date it was performed.

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, City Council, and applicable management, and appropriate audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Rigg & Ingram, L.L.C.

Jacksonville, Florida
September 28, 2023



ONE CITY. ONE JACKSONVILLE.

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
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September 28, 2023

Below are corrective action plans for Audit Findings 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, 2022-006, 2022-007, 2022-008, 2022-009, and 2022-010.

Part II – Financial Statement Findings

2022-001 ACCOUNTING SYSTEM IMPLEMENTATION

Condition: During the audit we found that financial records for most classes of transactions and account balances were not accurately completed on a timely basis. Financial reports were not in place to extract the financial information required and the financial information provided to us required material correcting entries to be made in the following areas:

- Equity in Pooled Cash and Investments
- Cash in Escrow and with Fiscal Agents
- Accounts Receivable and Due from Independent Agencies and Other Governments
- Revenues
- Capital Assets
- Accounts Payable and Accrued Liabilities
- Beginning Fund Balance

Criteria: Section 218.33, Florida Statutes, requires that local government entities follow uniform accounting practices and procedures including the use of proper accounting and fiscal management, which includes establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met and ensuring that management and financial information is reliable and properly reported.

Cause: The new accounting system was not designed and implemented effectively such that it was not functioning sufficiently to maintain up-to-date and accurate financial records for most classes of transactions and account balances.

Effect: Multiple material errors were found and the audit was not able to be completed by the state's initial deadline.

Recommendation: Continue to enhance the understanding and user abilities of the accounting system through further training and consultation with software providers. Also, bring monthly and annual close processes up to date and ensure that sub-ledgers reconcile accurately to the general ledger and that the fiscal year end cutoff procedures are fully implemented and documented.

Action Plan: The City of Jacksonville has made and continues to make extensive improvements to our ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of our ERP system conversion and the COVID-19 pandemic shut down. This year, for the first time since going live with our new system, we are submitting both our ACFR and our Single Audit before the end of the following fiscal year. We are proud of the progress we have made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis.

We appreciate the acknowledgement by our auditors that we have enhanced our understanding of and abilities within our ERP system. In the past year, the addition of our ERP Training Manager has resulted in increased collaboration citywide, addressing training needs and creating multimedia content on user roles and responsibilities. Monthly and annual close processes remain on time, with updated

documentation of standard operating procedures (SOPs). We continue to work with both Oracle Consulting Services (OCS) and Oracle Managed Care Solutions (MCS) to address system issues promptly as they arise and to ensure all subledgers are used and configured properly to reconcile accurately to the general ledger.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

2022-002 BANK RECONCILIATIONS

Condition: During the audit we found that the bank reconciliation was not accurately or timely completed and there were transactions which were not properly recorded in the general ledger or the bank reconciliation.

Criteria: Section 218.33, Florida Statutes, requires that local government entities follow uniform accounting practices and procedures including the use of proper accounting and fiscal management, which includes establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met and ensuring that management and financial information is reliable and properly reported.

Cause: The bank reconciliation was not able to be completed in a timely and accurate manner due to general weaknesses in the system implementation.

Effect: Material errors were identified between the bank reconciliation and related general ledger accounts.

Recommendation: The Treasury division, Accounting division, and finance managers throughout the City should collaborate better to ensure the bank balances are being reconciled accurately and in a timely manner to an amount that matches the general ledger to bank statements.

Action Plan: We agree that weaknesses in the original system implementation continue to impact the bank reconciliation process. Weekly cash reconciliation meetings between Treasury and Accounting which commenced in May 2022 have continued, and monthly meetings with Treasury, Accounting and ITD were initiated to address other cash management issues. Marked improvements in the cash reconciliation process have occurred and we expect continued improvements as internal controls continue to strengthen around the subledgers and module integration. Additionally, we plan to implement a new control around reconciling the tax collector ledger to the general ledger to ensure the related cash balances are accurate.

These procedural and operational improvements made by the City since embarking on the challenging journey of converting to a new modern ERP system are efforts which will pay dividends for years to come in the areas of transparency, timeliness and quality of financial reporting.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

2022-003 REPORTING OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Condition: During the audit we found material errors, omissions, and misclassifications on the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESA), including incorrect reporting of amounts passed through to subrecipients.

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General* require complete and accurate reporting of the expenditures of federal awards and state financial assistance on the SEFA and SESA, respectively, which includes establishing and maintaining effective internal control to help ensure that such information is reliable and properly reported.

Cause: The new accounting system's grant and revenue modules had implementation challenges related to maintaining up-to-date and accurate financial records for certain grant transactions resulting in misclassification or other errors in recording grant revenues and expenditures. During the transition to the new accounting system, certain decentralized grant managers within the City maintained and reported grant expenditures on stand-alone schedules and ledgers outside of and unreconciled to the grant and revenue modules.

Effect: Multiple material errors were found in the SEFA and SESA, requiring the City to research and restate both schedules.

Recommendation: Continue to enhance the effectiveness of the grant and revenue modules of the new accounting system through further training and consultation with software providers. Also, ensure that sub-ledgers maintained by decentralized users related to grants are regularly reconciled to the grant module of the new accounting system.

Action Plan: We have implemented many process and training improvements since our systems conversion as detailed in our responses to findings 001 and 002 which we expect to positively impact these findings in the FY 23 audit. We plan to continue to enhance City personnel understanding of and abilities within the grant and revenue modules of the new accounting system with further training specifically on these modules in consultation with Oracle, the provider of the software. We will also ensure that any ledgers maintained by decentralized users related to grants are regularly reconciled to the grant module of the new accounting system.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

Part III – Findings and Questioned Costs – Federal Programs

2022-004 – COVID-19: Emergency Rental Assistance Program CFDA Number 21.023

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR sections 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, beneficiary eligibility, period of performance, reporting, subrecipient monitoring, and special tests and provisions. The related compliance requirements are set in Section 501 of Division N of the Consolidated Appropriations Act, 2021, 2 CFR Part 200, Subpart E, Appendices III-V11, and sections 200.330, .331, .332, and .501(h), federal awarding agency regulations, and the terms and conditions of the award.

Condition: Subrecipient monitoring controls related to periodic subrecipient reports and the final subrecipient expenditure reports, financial reporting, period of performance, and special tests and provisions for funding reallocations were not documented in a manner that is reperformable.

Cause: Control activities were performed informally and without clear documentation.

Effect: Individuals who are not eligible to receive the services funded by this grant may incorrectly be served by the subrecipient entities, allowable costs or cost principles may not have been followed by subrecipient entities, or subrecipients may not have been properly monitored for other compliance requirements. Expenditures could be made outside of the period of performance, amounts in the financial reports could be incorrect, funding reallocation requirements could be missed.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

2022-005 – COVID 19: Coronavirus State and Local Fiscal Recovery Funds CFDA Number 21.027

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR sections 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, reporting, and suspension and

debarment. The related compliance requirements are set in 2 CFR Part 200 sections 200.514(c), 200.212, 200.318(h), 200.332, 180.300 and subpart E; 48 CFR section 52.209-6; 31 CFR section 19.300; sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 as codified at 42 USC 802 and 803 and 31 CFR Part 35, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Controls related to calculation and reporting of lost revenue were not effective and the amount calculated as base year revenue was incorrectly reported. Controls related to reporting of other grant expenditures were not effective and certain amounts were missing from the financial reports. Controls related to ensuring contractors were not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300 were not documented in a manner that is reperformable.

Cause: Base year calculation of revenue was performed using interim financial information and was not reconciled to final audited reports. Base year calculation of revenue was not clearly documented. Subsequent year revenue calculations were performed by a consultant who was not engaged to review the base year calculation. Controls over such calculations were not effective. Review of financial reports was not sufficient to ensure all grant expenditures were reported. Suspension and debarment controls were not evidenced with clear documentation; checklists are maintained but were not completed in all cases.

Effect: Calculation of lost revenue was incorrectly reported. Expenditures related to the provision of government services related to such lost revenue did not exceed the actual lost revenue. Certain other grant expenditures were erroneously excluded from the financial reports. Procurement of contractors risks including those who were suspended or debarred; however none such were identified.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo

Anticipated completion date of the plan – September 30, 2024

2022-006 – COVID-19: Emergency Solutions Grant Program CFDA Number 14.231

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, and matching. The related compliance requirements are set in 2 CFR sections 200.306, 330, .331, .501(h), .514(c), and subpart E, 24 CFR Part 576, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of monthly subrecipient reports to ensure compliance with allowable costs, cost principles, and matching requirements were not documented in a manner that is reperformable. Timesheet approvals were not documented in all instances to ensure compliance with allowable costs, cost principles.

Cause: Internal controls over monthly subrecipient report review for allowable costs, cost principles, and matching compliance requirements and timesheet reviews and approvals were not evidenced with clear documentation.

Effect: Subrecipients may not have met required matching compliance requirements. Time could be charged to the grant that is not allowable.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

2022-007 – COVID-19: Community Development Block Grants/Entitlement Grants CFDA Number 14.218
Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, period of performance, reporting, and special tests and provisions – wage rate requirements. The related compliance requirements are set in 24 CFR Part 570 Subpart D and sections 570.200 through .710, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the April 30, 2021 Quick Guide, CDBG-CV PPR Tieback Flexibilities, Title I of the Housing Community Development Act (HCDA) of 1974, as amended (Pub. L. No. 93-383) (42 USC 5301), 2 CFR Part 200, Subpart E, Appendices III-V11, and sections 200.330, .331, and .501(h), 31 USC 1552, Section III.B.7 of CDBG-CV Notice, Section 110(a) of the HCD Act, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of financial reports to ensure compliance with allowable costs, cost principles, period of performance, and reporting requirements were not documented in a manner that is reperformable. Weekly payroll reports were not reviewed as part of the special tests and provisions – wage rate requirements compliance requirement, resulting in material noncompliance.

Cause: Internal controls over financial reports were not evidenced with clear documentation.

Effect: Financial reports may not be accurate, allowable costs, cost principles, and period of performance compliance requirements may not be met due to lack of reperformable internal controls. Wage rate requirements were not complied with.

Recommendation: We recommend that the City ensure wage rate requirement compliance is prioritized when applicable. We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed. We will also prioritize wage rate compliance when applicable.

Contact Names responsible for the plan – Marcia Saulo
Anticipated completion date of the plan – September 30, 2024

2022-008 – Public Safety Partnership and Community Policing Grants CFDA Number 16.710

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, cash management, period of performance, matching, and reporting. The related compliance requirements are set in 24 CFR Part 570 Subparts D and E, Appendices III-V11, and sections 200.330, .331, and .501(h), the Omnibus Crime Control and Safe Streets Act of 1968 as amended by the Violent Crime Control and Law Enforcement Act of 1994, Title I, Part Q, Pub. L. No. 103-322, 34 USC 10381 et seq., federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of financial and drawdown reports to ensure compliance with reporting requirements which also covers allowable costs, cost principles, cash management, period of performance, and matching requirements were not documented in a manner that is reperformable. No internal controls were identified related to review of progress reports to ensure compliance with reporting requirements.

Cause: Internal controls over financial, drawdown, and progress reports were not evidenced with clear documentation.

Effect: Financial reports may not be accurate; allowable costs, cost principles, cash management, period of performance, matching, and reporting compliance requirements may not be met due to lack of reperformable internal controls. Progress reports may not be accurate.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo

Anticipated completion date of the plan – September 30, 2024

2022-009 – COVID 19: Staffing for Adequate Fire and Emergency Response (SAFER) CFDA Number 97.083

Questioned costs – none

Criteria: 2 CFR Part 200 in general and 2 CFR section 200.303(a) require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, cash management, matching/level of effort, and reporting. The related compliance requirements are set in 24 CFR Part 570 Subparts D and E, Appendices III-V11, and sections 200.330, .331, and .501(h), Section 34 of the Federal Fire Prevention and Control Act of 1974, Pub. L. No. 93-498, as amended (15 USC Sec. 2229a) and Section 4013 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2, federal awarding agency regulations, and the terms and conditions of the award.

Condition: Internal controls related to review of drawdown reports to ensure compliance with reporting requirements which also covers allowable costs, cost principles, cash management, and matching requirements were not documented in a manner that is reperformable. No internal controls were identified related to review of progress reports to ensure compliance with reporting requirements. No internal controls were identified related to the level of effort requirement.

Cause: Internal controls related to review of drawdown reports, progress reports, and level of effort were not evidenced with clear documentation.

Effect: Financial reports may not be accurate; allowable costs, cost principles, cash management, level of effort, matching, and reporting compliance requirements may not be met due to lack of reperformable internal controls. Progress reports may not be accurate.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo

Anticipated completion date of the plan – September 30, 2024

Part IV – Findings and Questioned Costs – State Projects

2022-010 – COJ Northwest Jacksonville STEM Center for Teens – Fixed Capital Outlay Project CSFA Number – 48.174

Questioned costs – none

Criteria: Florida Statutes section 215.97 requires non-state entities receiving state financial assistance to establish and maintain effective internal controls over state assistance, including the requirements for equipment and real property management. The related compliance requirements are set in the Florida State Projects Compliance Supplement, state awarding agency regulations, and the terms and conditions of the grant.

Condition: Internal controls related to maintaining equipment records to ensure that equipment was used in the program for which it was acquired and that such equipment was maintained and safeguarded in accordance with grant award requirements were not documented in a manner that is reperformable.

Cause: Internal controls related to monitoring the restrictions on the use of purchased equipment were not evidenced with clear documentation.

Effect: Equipment purchased with program grant funds may be used for non-grant program purposes.

Recommendation: We recommend that the City ensure that all controls for grants be documented in written procedures which should include the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner including the name and date of each responsible individual and which specific control they performed over compliance for the grant.

Action Plan: We will work with our departments to ensure that controls for grants are documented with written procedures. These procedures will include the title of the positions responsible for each control (preparation, review, reconciliation, etc.) and will require that the performance of the controls be documented in a clear, re-performable manner with the name of the responsible individuals, the specific control(s) they performed over compliance for the grant, and the date(s) the controls were performed.

Contact Names responsible for the plan – Marcia Saulo

Anticipated completion date of the plan – September 30, 2024



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

To the Honorable Mayor and members of the City Council
City of Jacksonville, Florida

We have examined the City of Jacksonville, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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.

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

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

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

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

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

Jacksonville, Florida
September 28, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTIONS 365.172(10) AND 365.173(2)(d), FLORIDA STATUTES

The Honorable Mayor and Members of City Council
City of Jacksonville, Florida

We have examined the City of Jacksonville, Florida's (the "City") compliance with the requirements of Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the year ended September 30, 2022. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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.

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

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

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

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

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

Jacksonville, Florida
September 28, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTIONS 28.35 AND 28.36, FLORIDA STATUTES

To the Honorable Mayor and members of the City Council
City of Jacksonville, Florida

We have examined the City of Jacksonville, Florida's (the "City") compliance with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, during the year ended September 30, 2022. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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.

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

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

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

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

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

Jacksonville, Florida
September 28, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

To the Honorable Mayor and Members of the City Council
City of Jacksonville, Florida

We have examined the City of Jacksonville, Florida's (the "City") compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, during the year ended September 30, 2022. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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.

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

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

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

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

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

Jacksonville, Florida
September 28, 2023



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September 28, 2023

To the Finance Committee,
City of Jacksonville, Florida

We are pleased to present the results of our audit of the 2022 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the City of Jacksonville, Florida. We did not audit the financial statements of JEA, Jacksonville Transportation Authority, Jacksonville Port Authority, or the Police and Fire Rescue Pension Plan Trust Fund. Those financial statements were audited by other auditors.

This communication summarizes our audit, the report issued and various analyses and observations related to the financial accounting and reporting practices followed. The document also contains the communications required by our professional standards.

The audit was designed, primarily, to express opinions on the 2022 financial statements. We considered an assessment of risks that could materially affect the financial statements and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of your personnel.

At Carr, Riggs & Ingram, LLC ("CRI"), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This information is intended solely for the information and use of the Finance Committee and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact us.

Very truly yours,

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

Carr, Riggs & Ingram, LLC
Jacksonville, Florida



As discussed with the City Council and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the City. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Council Auditors and management, 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, in order to express an opinion on the City's financial statements for the year ended September 30, 2022;
- 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*; and Uniform Guidance 2 CFR Part 200 in order to express an opinion on compliance with requirements applicable to each major federal program.
- Report on internal control over compliance with the types of compliance requirements described in Uniform Guidance 2 CFR Part 200 and the OMB Compliance Supplement;
- Perform audit services in accordance with the Federal and State Single Audit Acts and Rules of the Florida Auditor General;
- Communicate directly with you and management regarding the results of our procedures;
- Address with you and management any accounting and financial reporting issues;
- Anticipate and respond to your concerns and those of management; and
- Address other audit-related projects as they arise and upon request.



We have audited the financial statements of the City of Jacksonville, Florida as of and for the year ended September 30, 2022, and have issued our report thereon dated September 28, 2023. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Auditors' responsibility under Generally Accepted Auditing Standards (and if applicable, Government Auditing Standards and the Uniform Guidance)</p>	<p>As stated in our engagement letter dated April 18, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork, except for the extension in the timeline for issuance as noted in the "Internal Control Findings" section of this communication.</p>
<p>Management's judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality."</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles</p> <ul style="list-style-type: none"> <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> <i>The auditor should also discuss the auditors' judgment about the quality, not just the acceptability, of the accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures. Critical accounting policies and practices applied in the financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations.</i> <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i> 	<p>The significant accounting policies used by the City are described in Note 1 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncements:</p> <ul style="list-style-type: none"> Statement No. 87, Leases (GASB 87) Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period (GASB 89) Statement No. 91, Conduit Debt Obligations (GASB 91) Statement No. 92, Omnibus 2020 (GASB 92) Statement No. 93, Replacement of Interbank Offered Rates (GASB 93) Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for internal Revenue Code Section 457 Deferred Compensation Plans <p>The adoption of GASB Statement 89, 91, 92, 93, and 97 had no impact on the financial statements.</p> <p>The adoption of GASB Statement No. 87 had an impact on the financial statements. See Note 14 in the financial statements.</p> <p>We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Further, the disclosures in the City's financial statements are neutral, consistent, and clear.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant unresolved difficulties in performing and completing our audit beyond those addressed in the “Internal Control Findings” section of this communication.</p>
<p>Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the City and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditors’ report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by management, that could individually or in the aggregate have a significant effect on the financial statements. We should also communicate uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.</i></p>	<p>Please see the following section titled “Summary of Audit Adjustments”.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>
<p>Written representations <i>A reference to the written representations the auditor requested (or a copy of the representation letter).</i></p>	<p>See "Management Representation Letter" section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditors' attention during the audit.</i></p>	<p>See "Internal Control Findings" section.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditors' attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<p>Other information in documents containing audited financial statements <i>The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant unusual accounting transactions <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>
<p>Required supplementary information</p>	<p>We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>
<p>Supplementary information in relation to the financial statements as a whole</p>	<p>We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.</p>
<p>Other information accompanying the financial statements. <i>The auditors' responsibility for other information accompanying the financial statements.</i></p>	<p>We were not engaged to report on the other information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the City's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Committee may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Depreciation of Capital Assets	The City depreciates property and equipment using the straight-line method.	X	The City depreciates property and equipment over their estimated useful lives which are based on the experience with similar assets and guidance provided by ASC 360.	The City's recognition methods and disclosures appear appropriate.
Amortization of right-to-use assets, determination of discount rate for lease liability and fair value of underlying asset	The City amortizes right-to-use assets using the straight line method and has utilized the incremental borrowing rate to determine the lease liability and the fair value of the underlying assets.	X	The City amortizes right-to-use assets over the shorter period of the lease term or the useful life of the asset which is based on the experience with similar assets and guidance provided by GASB Statement No. 87, Leases. Similarly, using past experience with similar assets and the guidance provided by GASB Statement No. 87, Leases, the District has utilized the incremental borrowing rate to determine the measurement of the lease liability, interest payments and fair value of the underlying asset.	We evaluated the key factors and assumptions used to develop the estimated useful lives, discount rate and fair value of assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgments and Sensitive Estimates &
CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	The City follows the provisions of Section 150: <i>Investments</i> , of the GASB Codification when reporting investments.	X	The City relies on investment valuation information from the bank or investment manager based upon financial market information to determine current or fair value.	The City's policies are in accordance with all applicable accounting guidelines and GASB.
Pollution Remediation Liability	<p>The City recognizes a liability for pollution remediation once an obligating event has occurred. The components of the liability are recognized as they become reasonably estimable.</p> <p>The City follows the provisions of Section C40: <i>Pollution Remediation Obligations</i>, of the GASB Codification when reporting its liability related to pollution remediation.</p>	X	The liability is the City's best estimate of the costs of clean up and remediation based on estimates from environmental engineers and does not result in an exact amount as it depends on many complex factors. Liabilities are reevaluated periodically to consider the effects of prior clean-up activity, site investigations, results of monitoring activity and other factors.	We evaluated the key factors and assumptions used in determining the liability and determined they are reasonable in relation to the financial statements taken as a whole.

**Accounting Policies, Judgments and Sensitive Estimates &
CRI Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Self-Insurance Liability	<p>The City has an excess worker's compensation policy and a self-funded group health coverage policy with excess loss limits.</p> <p>The City follows the provisions of Section C50: <i>Claims and Judgments</i>, of the GASB Codification when reporting its claims liability related to its self-insurance activity.</p>	X	<p>The liability for self-insured losses is based on individual case estimates for reported claims, historical loss data and valuations performed by independent actuaries for incurred but not yet reported claims, claims development, and unallocated loss adjustment expenses. Claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors.</p>	<p>We evaluated the key factors and assumptions used in determining the liability and determined they are reasonable in relation to the financial statements taken as a whole.</p>
Other Post-Employment Benefits (OPEB)	<p>The City records a liability for its post-employment benefits obligation other than pensions.</p>	X	<p>The OPEB liability is projected using methods and assumptions as provided in the most recent actuarial valuation, in accordance with the provisions of GASB Statement No. 75. Health care cost trend rates were based on market assessments.</p>	<p>We evaluated the assumptions used by the actuary in determining the total OPEB liability and found them to be in accordance with the provisions of GASB 75 and reasonable in relation to the financial statements taken as a whole.</p>

**Accounting Policies, Judgments and Sensitive Estimates &
CRI Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Municipal Solid Waste Landfill Obligations	<p>The City recognizes a liability for landfill closure and post-closure costs as required by state laws and regulations.</p> <p>The City follows the provisions of Section L10: <i>Landfill Closure and Postclosure Care Costs</i>, of the GASB Codification when reporting its liability for landfill closure costs.</p>	X	The liability for landfill closure and postclosure costs is the City's best estimate based on annual engineering studies and does not result in an exact amount as it depends on many complex factors.	Based on the audit procedures we performed with respect to the City's liability for landfill closure and post-closure costs, we noted that the City estimates the liability in accordance with all applicable standards and guidelines of GASB.
Compensated Absences / Accrued compensation	<p>Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits.</p> <p>The City follows the provisions of Section C60: <i>Compensated Absences</i>, of the GASB Codification when reporting these liabilities.</p>	X	The City estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The City's policies are in accordance with all applicable accounting guidelines and GASB.

Accounting Policies, Judgments and Sensitive Estimates &
CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Defined benefit pension plan	<p>The City participates in two cost-sharing, multiple-employer defined benefit pension plans – the General Employee Retirement Plan and the Florida Retirement System (administered by the State of Florida). The City also sponsors two single-employer defined benefit pension plans – the Correction Officers’ Retirement Plan and the Police and Fire Pension Plan.</p> <p>The City uses an actuary to provide actuarial valuation report.</p>	X	Key assumptions utilized by the actuary in making the estimates in accordance with GASB 68. The total pension liability was determined by an actuarial valuation as of October 1, 2020 with a measurement date of September 30, 2021.	We evaluated the assumptions used by the actuary in estimating the City’s total pension liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of GASB 68 and reasonable in relation to the financial statements taken as a whole.
Allowance for Doubtful Accounts	<p>The City estimates amounts of receivables recorded transactions for which it does not anticipate collection.</p> <p>The City follows the provisions of Section 1600: <i>Basis of Accounting</i> and Section P80: <i>Proprietary Fund Accounting and Financial Reporting</i>, of the GASB Codification when reporting allowances for uncollectible accounts.</p>	X	Management’s estimate of the allowance for doubtful accounts is based on historical collection data and aging analysis of outstanding receivables.	We examined the key factors and assumptions used to develop the estimate and evaluated the estimate as compared to subsequent collections determining that it is reasonable in relation to the financial statements taken as a whole.



During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the City or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit. See management's representation letter for a list of uncorrected misstatements.

See the attached table for details of corrected adjustments.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City's operating environment that has been identified as playing a significant role in the City's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION
2022-001	MW	IT structure and understanding; Controls over financial transactions and reporting	<p>During the audit we found that financial records for most classes of transactions and account balances were not accurately completed on a timely basis. Financial reports were not in place to extract the financial information required and the financial information provided to us required material correcting entries to be made in the following areas:</p> <ul style="list-style-type: none"> • Equity in Pooled Cash and Investments • Cash in Escrow and with Fiscal Agents • Accounts Receivable and Due from Independent Agencies and Other Governments • Revenues • Capital Assets • Accounts Payable and Accrued Liabilities • Beginning Fund Balance 	<p>Enhance the understanding and user abilities of the accounting system through further training and consultation with software providers. Also, bring monthly close processes up to date and ensure that sub-ledgers reconcile accurately to the general ledger.</p>



CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION
2022-002	MW	Controls over cash and deposits	During the audit we found that the bank reconciliation was not accurately or timely completed and there were transactions which were not properly recorded in the general ledger or the bank reconciliation.	The Treasury division, Accounting division, and Finance managers throughout the City should collaborate better to ensure the bank balances are being reconciled accurately and in a timely manner to an amount that matches the general ledger to bank statements.
2022-003	MW	SEFA / SESA	During the audit we found multiple errors, omissions, and misclassifications on the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESA), including incorrect reporting of amounts passed through to subrecipients.	Continue to enhance the effectiveness of the grant and revenue modules in the new accounting system through further training and consultation with software providers. Also, ensure the sub-ledgers maintained by decentralized users related to grants are regularly reconciled to the grant module of the new accounting system.
2022-004 (single audit)	MW	Controls over Grant Compliance	COVID-19 Emergency Rental Assistance: Internal controls over review of monthly and final subrecipient expenditure reports to ensure compliance with allowable costs, cost principles, beneficiary eligibility, and subrecipient monitoring grant requirements were not documented in manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.
2022-005 (single audit)	MW	Controls over Grant Compliance	COVID 19: Coronavirus State and Local Fiscal Recovery: Internal controls over calculation and reporting of lost revenue were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.



CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION
2022-006 (single audit)	MW	Controls over Grant Compliance	Emergency Solutions Grant Program: Internal controls over review of monthly subrecipient reports to ensure compliance with matching grant requirements were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.
Management Letter Comment	D	Controls over Grant Compliance	Multiple Grants: There is an opportunity to improve the maintenance of document of internal controls over grant compliance.	Each control over grant compliance requirements should be evidenced by clear documentation (retained for audit) showing who performed the control, what the control was, and the date it was performed.
2022-007 (single audit)	MW	Controls over Grant Compliance	COVID-19: Community Development Block Grants/Entitlement Grants: Internal controls over review of financial reports to ensure compliance with allowable costs, cost principles, period of performance, and reporting requirements were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.
2022-008 (single audit)	MW	Controls over Grant Compliance	Public Safety Partnership and Community Policing: Internal controls over review of financial and drawdown reports to ensure compliance with allowable costs, cost principles, cash management, period of performance, matching, and reporting requirements were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.

CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION
2022-009 (single audit)	MW	Controls over Grant Compliance	COVID 19: Staffing for Adequate Fire and Emergency Response (SAFER): Internal controls over review of drawdown reports to ensure compliance with allowable costs, cost principles, cash management, and matching requirements were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.
2022-010 (state single audit)	MW	Controls over Grant Compliance	COJ Northwest Jacksonville STEM Center for Teens – Fixed Capital Outlay Project: Internal controls over monitoring the restrictions on the use of purchased equipment were not documented in a manner that is reperformable.	We recommend that the City ensure that all grant compliance internal controls be documented in written procedures.



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
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September 28, 2023

Carr, Riggs & Ingram, LLC
7411 Fullerton Street Suite 300
Jacksonville, FL 32256

This representation letter is provided in connection with your audit(s) of the financial statements of the City of Jacksonville (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the introductory section, combining and individual fund statements and schedules, other supplemental information, and the statistical section.

- a) We acknowledge our responsibility for presenting the introductory section, combining and individual fund statements and schedules, other supplemental information, and the statistical section in accordance with accounting principles generally accepted in the United States of America, and we believe the introductory section, combining and individual fund statements and schedules, other supplemental information, and the statistical section, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the introductory section, combining and individual fund statements and schedules, other supplemental information, and the statistical section have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the introductory section, combining and individual fund statements and schedules, other supplemental information, and the statistical section is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

46) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit,

including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: 

Title: 

City of Jacksonville
September 30, 2022
PAJE for MRLs

Passed Adjustment #1 - General Fund

Subledgers not integrated with general ledger causing receipts of cash to not properly offset accounts receivable and / or due from other governments

Accounts Receivable / Due From Other Governments	3,782,980.00	
Fund Balance	3,782,980.00	
	<u>3,782,980.00</u>	<u>3,782,980.00</u>

Passed Adjustment #2 - Other Federal State and Local Grants

Subledgers not integrated with general ledger causing receipts of cash to not properly offset accounts receivable and / or due from other governments

Accounts Receivable / Due From Other Governments	805,007.00	
Fund Balance	805,007.00	
	<u>805,007.00</u>	<u>805,007.00</u>

Passed Adjustment #3 - Other Federal State and Local Grants

Revenue understated as correcting entry was performed backwards

Revenue	149,779.00	
Fund Balance	149,779.00	
	<u>149,779.00</u>	<u>149,779.00</u>

Passed Adjustment #4 - Solid Waste

Subledgers not integrated with general ledger causing receipts of cash to not properly offset accounts receivable and / or due from other governments

Accounts Receivable / Due From Other Governments	677,656.00	
Fund Balance	677,656.00	
	<u>677,656.00</u>	<u>677,656.00</u>

Passed Adjustment #5 - City Venues

Revenue were recognized in the proper period

Revenue	1,474,681.00	
Fund Balance	1,474,681.00	
	<u>1,474,681.00</u>	<u>1,474,681.00</u>

Passed Adjustment #5 - Aggregate Remaining

Subledgers not integrated with general ledger causing receipts of cash to not properly offset accounts receivable and / or due from other governments

Accounts Receivable / Due From Other Governments	7,468,230.00	
Fund Balance	7,468,230.00	
	<u>7,468,230.00</u>	<u>7,468,230.00</u>

Passed Adjustment #6 - Aggregate Remaining

Revenue were recognized in the proper period

Intergovernmental Revenue	1,393,991.00	
Fund Balance		1,393,991.00
	<u>1,393,991.00</u>	<u>1,393,991.00</u>

Passed Adjustment #7 - Aggregate Remaining

Revenue were recognized in the proper period

Charges for Services Revenue	2,778,992.00	
Fund Balance		2,778,992.00
	<u>2,778,992.00</u>	<u>2,778,992.00</u>

Passed Adjustment #8 - Aggregate Remaining

Capital assets were not recognized in the proper period

Capital assets	4,077,149.00	
Fund Balance		4,077,149.00
	<u>4,077,149.00</u>	<u>4,077,149.00</u>



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Lenny Curry, Mayor

Finance and Administration Department
General Accounting Division
117 West Duval Street, Suite #375
Jacksonville, FL 32202
(904) 255-5261
www.coj.net

June 30, 2023

Carr, Riggs & Ingram, LLC
7411 Fullerton Street; Suite 300
Jacksonville, FL 32256

This representation letter is provided in connection with your audit(s) of the financial statements of City of Jacksonville (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 30, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is not available at this interim date but will be included if applicable in the final management representation letter to be signed on the date of the issuance of the September 30, 2022 financial statements.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City Council, the Investment Committee and the TRUE Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards and state financial assistance.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or equity.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB Statement No. 91 .
- 28) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by GASB Statement No. 84 , as amended.
- 34) The financial statements properly classify all funds and activities in accordance with GAAP.
- 35) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource


classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the supplementary information listed in the table of contents of the financial statements, including the statement of federal awards and state financial assistance:
- a) We acknowledge our responsibility for presenting the Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 48) The final version of the document(s) to be included in the annual report will be provided to you as soon as available, and prior to the issuance of the annual report.
- 49) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the state single audit act, including requirements relating to preparation of the schedule of expenditures of federal awards and state financial assistance.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA), schedule of expenditures of state financial assistance (SESA) and related disclosures in accordance with the requirements of the Uniform Guidance and the state single audit act, and we believe the SEFA and SESA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the state single audit act. The methods of measurement or presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA and SESA.
 - c) If the SEFA and/or SESA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and/or SESA no later than the date we issue the SEFA and/or SESA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and state single audit act compliance audits, and have included in the SEFA and SESA, expenditures made during the audit period for all awards provided by federal and state agencies in the form of federal awards, state financial assistance, federal or state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal programs and state projects and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program or project.
 - f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs and state projects that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal programs or state projects. We believe the internal control system is adequate and is functioning as intended.

- g) We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to federal programs or state projects and related activities.
- h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program or project.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal or state awards.
- j) We have disclosed any communications from federal or state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and the state single audit act.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program or state project financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- r) Federal program and state project financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program and state project financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal and state statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance and state single audit act.
- u) We have issued management decisions for audit findings that relate to federal and state awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse and Florida Auditor General. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal or state award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal and state awards in accordance with applicable cost principles.

- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and state single audit act, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and state single audit act.
- bb) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: *A. W. Saulo*
Title: *City Comptroller*

Signature: 
Title: *dfo*



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
117 West Duval Street, Suite #375
Jacksonville, FL 32202
(904) 255-5261
www.coj.net

September 28, 2023

Carr, Riggs & Ingram, LLC
7411 Fullerton Street Suite 300
Jacksonville, FL 32256

In connection with your examination of City of Jacksonville, Florida's (the "City") compliance with Section 218.415, Florida Statutes for the year ended September 30, 2022 for the purpose of expressing an opinion about whether the City has complied with Section 218.415, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

- 1) We are in compliance with Section 218.415, Florida Statutes.
- 2) We are responsible for complying with Section 218.415, Florida Statutes and for our assertion about such compliance.
- 3) We are responsible for establishing and maintaining effective internal control over compliance.
- 4) We have performed an evaluation of the City's compliance with Section 218.415, Florida Statutes.
- 5) All relevant matters are reflected in the evaluation of the City's compliance with the specified requirements.
- 6) We are responsible for selecting the specified requirements and for determining that the specified requirements are suitable, will be available to intended users, and are appropriate for the purpose of the engagement.
- 7) We have disclosed to you all deficiencies in internal control relevant to compliance with the specified requirements of which we are aware.
- 8) We have disclosed knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the City's compliance with the specified requirements.
- 9) We have disclosed any known events subsequent to the period of the City's compliance with the specified requirements that would have a material effect on its compliance with the specified requirements or its assertion about such compliance.
- 10) We believe the effects of noncompliance are immaterial, individually and in the aggregate, to compliance with the specified requirements.
- 11) We believe that significant assumptions used in making any material estimates are reasonable.
- 12) We have disclosed to you all known noncompliance with Section 218.415, Florida Statutes, including noncompliance occurring after September 30, 2022.
- 13) Under the terms of the agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Section 218.415, Florida Statutes.
- 14) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements during or subsequent to the period covered by your report, and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Section 218.415, Florida Statutes, including communications received after September 30, 2022.

15) We have responded fully to all inquiries made to us by you during the engagement.

Signature: Alvin Smith

Title: City Comptroller



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
117 West Duval Street, Suite #375
Jacksonville, FL 32202
(904) 255-5261
www.coj.net

September 28, 2023

Carr, Riggs & Ingram, LLC
7741 Fullerton Street Suite 300
Jacksonville, FL 32256

In connection with your examination of City of Jacksonville's (the "City") compliance with Section 365.172 and 365.173, Florida Statutes (the "Specified Statute Sections") for the year ended September 30, 2022, for the purpose of expressing an opinion about whether the City has complied with Specified Statute Sections, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

- 1) We are in compliance with the Specified Statute Sections.
- 2) We are responsible for complying with Specified Statute Section and for our assertion about such compliance.
- 3) We are responsible for establishing and maintaining effective internal control over compliance.
- 4) We have performed an evaluation of the City's compliance with Specified Statute Sections.
- 5) All relevant matters are reflected in the evaluation of the City's compliance with the specified requirements.
- 6) We are responsible for selecting the specified requirements and for determining that the specified requirements are suitable, will be available to intended users, and are appropriate for the purpose of the engagement.
- 7) We have disclosed to you all deficiencies in internal control relevant to compliance with the specified requirements of which we are aware.
- 8) We have disclosed knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the City's compliance with the specified requirements.
- 9) We have disclosed any known events subsequent to the period of the City's compliance with the specified requirements that would have a material effect on its compliance with the specified requirements or its assertion about such compliance.
- 10) We believe the effects of noncompliance are immaterial, individually and in the aggregate, to compliance with the specified requirements.
- 11) We believe that significant assumptions used in making any material estimates are reasonable.
- 12) We have disclosed to you all known noncompliance with Specified Statute Sections, including noncompliance occurring after September 30, 2022.
- 13) Under the terms of the agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Specified Statute Sections.
- 14) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements during or subsequent to the period covered by your report, and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Specified Statute Sections, including communications received after September 30, 2022.

15) We have responded fully to all inquiries made to us by you during the engagement.

Signature: *Al. Sants*

Title: *City Comptroller*



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
117 West Duval Street, Suite #375
Jacksonville, FL 32202
(904) 255-5261
www.coj.net

September 28, 2023

Carr, Riggs & Ingram, LLC
7411 Fullerton Street Suite 300
Jacksonville, FL 32256

In connection with your examination of City of Jacksonville, Florida's (the "City") compliance with Section 61.181, Florida Statutes for the year ended September 30, 2022, for the purpose of expressing an opinion about whether the City has complied with Section 61.181, Florida Statutes, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

- 1) We are in compliance with Section 61.181, Florida Statutes.
- 2) We are responsible for complying with Section 61.181, Florida Statutes and for our assertion about such compliance.
- 3) We are responsible for establishing and maintaining effective internal control over compliance.
- 4) We have performed an evaluation of the City's compliance with Section 61.181, Florida Statutes.
- 5) All relevant matters are reflected in the evaluation of the City's compliance with the specified requirements.
- 6) We are responsible for selecting the specified requirements and for determining that the specified requirements are suitable, will be available to intended users, and are appropriate for the purpose of the engagement.
- 7) We have disclosed to you all deficiencies in internal control relevant to compliance with the specified requirements of which we are aware.
- 8) We have disclosed knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the City's compliance with the specified requirements.
- 9) We have disclosed any known events subsequent to the period of the City's compliance with the specified requirements that would have a material effect on its compliance with the specified requirements or its assertion about such compliance.
- 10) We believe the effects of noncompliance are immaterial, individually and in the aggregate, to compliance with the specified requirements.
- 11) We believe that significant assumptions used in making any material estimates are reasonable.
- 12) We have disclosed to you all known noncompliance with Section 61.181, Florida Statutes, including noncompliance occurring after September 30, 2022.
- 13) Under the terms of the agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Section 61.181, Florida Statutes.
- 14) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements during or subsequent to the period covered by your report, and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Section 61.181, Florida Statutes, including communications received after September 30, 2022.

15) We have responded fully to all inquiries made to us by you during the engagement.

Signature: Alfred Sants

Title: City Comptroller



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Donna Deegan, Mayor

Finance and Administration Department
General Accounting Division
117 West Duval Street, Suite #375
Jacksonville, FL 32202
(904) 255-5261
www.coj.net

September 28, 2023

Carr, Riggs & Ingram, LLC
7411 Fullerton Street Suite 300
Jacksonville, FL 32256

In connection with your examination of City of Jacksonville, Florida's (the "City") compliance with Sections 28.35 and 28.36, Florida Statutes for the year ended September 30, 2022, for the purpose of expressing an opinion about whether the City has complied with Sections 28.35 and 28.36, Florida Statutes, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

- 1) We are in compliance with Sections 28.35 and 28.36, Florida Statutes.
- 2) We are responsible for complying with Sections 28.35 and 28.36, Florida Statutes and for our assertion about such compliance.
- 3) We are responsible for establishing and maintaining effective internal control over compliance.
- 4) We have performed an evaluation of the City's compliance with Sections 28.35 and 28.36, Florida Statutes.
- 5) All relevant matters are reflected in the evaluation of the City's compliance with the specified requirements.
- 6) We are responsible for selecting the specified requirements and for determining that the specified requirements are suitable, will be available to intended users, and are appropriate for the purpose of the engagement.
- 7) We have disclosed to you all deficiencies in internal control relevant to compliance with the specified requirements of which we are aware.
- 8) We have disclosed knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the City's compliance with the specified requirements.
- 9) We have disclosed any known events subsequent to the period of the City's compliance with the specified requirements that would have a material effect on its compliance with the specified requirements or its assertion about such compliance.
- 10) We believe the effects of noncompliance are immaterial, individually and in the aggregate, to compliance with the specified requirements.
- 11) We believe that significant assumptions used in making any material estimates are reasonable.
- 12) We have disclosed to you all known noncompliance with Sections 28.35 and 28.36, Florida Statutes, including noncompliance occurring after September 30, 2022.
- 13) Under the terms of the agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Sections 28.35 and 28.36, Florida Statutes.

14) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements during or subsequent to the period covered by your report, and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Section 28.35 and 28.36, Florida Statutes, including communications received after September 30, 2022.

15) We have responded fully to all inquiries made to us by you during the engagement.

Signature:  _____

Title: City Comptroller

Table of Adjusting Entries



Description	Debit	Credit
PBC Adjusting Journal Entries JE # 1		
PBC Adjusting Journal Entries JE # 2		
PBC Adjusting Journal Entries JE # 3		
PBC Adjusting Journal Entries JE # 4		
PBC Adjusting Journal Entries JE # 5		
PBC Adjusting Journal Entries JE # 6		
PBC Adjusting Journal Entries JE # 7		
PBC Adjusting Journal Entries JE # 8		
PBC Adjusting Journal Entries JE # 9		
Adjusting Journal Entries JE # 10		
Landfill Escrow Liability Update Entry - not entered by COJ until reminded to do so by CRI		
NC - Miscellaneous Services & Charges	1,374,611	
NC - Miscellaneous Services & Charges	1,582,522	
Liability For Landfill Closure-Postclose - Closure Cost-Trail Ridge		1,374,611
Liability For Landfill Closure-Postclose - Post Closure Care-Trail Ridge		1,582,522
Total	2,957,133	2,957,133

PBC Adjusting Journal Entries JE # 11		
PBC Adjusting Journal Entries JE # 12		
PBC Adjusting Journal Entries JE # 13		
PBC Adjusting Journal Entries JE # 14		
PBC Adjusting Journal Entries JE # 15		
PBC Adjusting Journal Entries JE # 16		
PBC Adjusting Journal Entries JE # 17		
PBC Adjusting Journal Entries JE # 18		
Adjusting Journal Entries JE # 19		
Revenue correction		
Due From Other Governmental Unit (Sub-S) - State of Florida	92,032	
Due From Other Governmental Unit (Sub-S) - State of Florida	95,825	
Due From Other Governmental Unit (Sub-S) - State of Florida	96,325	
Accounts Receivable (Doc Supported)	279,632	
State Dept of Environmental Protection		92,032
State Dept of Environmental Protection		95,825
State Dept of Environmental Protection		96,325
Florida Office of Tourism, Trade & Economic Development		279,632
Total	563,814	563,814

PBC Adjusting Journal Entries JE # 20		
PBC Adjusting Journal Entries JE # 21		
PBC Adjusting Journal Entries JE # 22		
PBC Adjusting Journal Entries JE # 23		
PBC Adjusting Journal Entries JE # 24		

Table of Adjusting Entries



Adjusting Journal Entries JE # 25 Defined Contribution Adjustment

Refunds	19,830,250	
Refunds	1,457,510	
Pension Investments - Noncurrent - Pension Investments		6,865,216
Employee Rollover Contributions		12,965,034
Pension Investments - Noncurrent - Pension Investments		1,457,510
Total	21,287,760	21,287,760

PBC Adjusting Journal Entries JE # 26

Adjusting Journal Entries JE # 27

Mark to Market and cash adjustments 5-3-23

NC-Unrealized Gain-Loss on Investments	48,110,721	
Contributions From Local-Component Units	5,136,061	
Equity in Pooled Cash Account	4,280,051	
Equity in Pooled Cash Account	856,010	
NC-Unrealized Gain-Loss on Investments	181,131	
NC-Unrealized Gain-Loss on Investments	2,524,407	
Adjustment to Market - US Securities	77,189	
NC-Unrealized Gain-Loss on Investments	4,469,632	
Adjustment to Market - US Securities	211,321	
NC-Unrealized Gain-Loss on Investments	1,558,199	
Adjustment to Market - US Securities	166,142	
NC-Unrealized Gain-Loss on Investments	17,770,702	
NC-Unrealized Gain-Loss on Investments	3,877,223	
NC-Unrealized Gain-Loss on Investments	342,909	
NC-Unrealized Gain-Loss on Investments	359,864	
NC-Unrealized Gain-Loss on Investments	606,805	
NC-Unrealized Gain-Loss on Investments	122	
NC-Unrealized Gain-Loss on Investments	86	
NC-Unrealized Gain-Loss on Investments	2,790	
Adjustment to Market - US Securities	2,591,606	
Adjustment to Market - US Securities		48,110,721
Equity in Pooled Cash Account		5,136,061
Contributions From Local-Component Units		4,280,051
Contributions From Local-Component Units		856,010
Adjustment to Market - US Securities		181,131
Adjustment to Market - US Securities		2,524,407
NC-Unrealized Gain-Loss on Investments		77,189
Adjustment to Market - US Securities		4,469,632
NC-Unrealized Gain-Loss on Investments		211,321
Adjustment to Market - US Securities		1,558,199
NC-Unrealized Gain-Loss on Investments		166,142

Table of Adjusting Entries



Adjustment to Market - US Securities	17,770,702	
Adjustment to Market - US Securities	3,877,223	
Adjustment to Market - US Securities	342,909	
Adjustment to Market - US Securities	359,864	
Adjustment to Market - US Securities	606,805	
Adjustment to Market - US Securities	122	
Adjustment to Market - US Securities	86	
Adjustment to Market - US Securities	2,790	
NC-Unrealized Gain-Loss on Investments	2,591,606	
Total	93,122,971	93,122,971

Adjusting Journal Entries JE # 28

To adjust AR and Cash 5-4-23

Equity in Pooled Cash Account	14,417	
Equity in Pooled Cash Account	1,103,834	
Accounts Receivable (Doc Supported)	9,511	
Equity in Pooled Cash Account	1,323,797	
Trust Fund Authorized Expenditures	1,489,416	
Equity in Pooled Cash Account	165,619	
Due From Other Governmental Unit (Sub-S) - Federal Government	23,928	
Accounts Receivable (Doc Supported)	100,862	
Accounts Receivable (Subsid Supported) - Unbilled Accounts	362,692	
Due From Other Governmental Unit (Doc-S) - ARC Duval	1,103,834	
Due From Other Governmental Unit (Sub-S) - Federal Government	4,406,574	
Executive Office of The Governor	3,647	
US Dept of Homeland Security	2,500	
US Dept of Homeland Security	22,019	
Executive Office of The Governor	26,483	
Executive Office of The Governor	49,816	
Accounts Receivable (Doc Supported)	756,915	
Due From Other Governmental Unit (Sub-S) - State of Florida	142,371	
Equity in Pooled Cash Account	115,500	
Intrafund - Transfer Out	115,500	
Accounts Payable - 202991	116,249,000	
NC-Transfer to Balance Sheet	2,000,000	
Intrafund - Transfer Out	1,893,750	
Equity in Pooled Cash Account	1,893,750	
Accounts Receivable (Doc Supported)		23,928
Accounts Receivable (Doc Supported)		1,103,834
Contractual Services		6,770
Contractual Svs-Debt Mgmt		1,065,305
Contractual Svs-Debt Mgmt		246,948
Contractual Services		4,774

Table of Adjusting Entries

Equity in Pooled Cash Account	1,323,797	
Equity in Pooled Cash Account	165,619	
Trust Fund Authorized Expenditures	91,611	
Other Construction Costs	74,008	
Equity in Pooled Cash Account	14,417	
Due From Other Governmental Unit (Sub-S) - Federal Government	9,511	
Equity in Pooled Cash Account	1,103,834	
Accounts Receivable (Subsid Supported) - Risk Management	36,924	
Accounts Receivable (Subsid Supported) - Unbilled Accounts	4,557,252	
US Dept of Homeland Security	39,510	
US Dept of Homeland Security	340,907	
Accounts Receivable (Subsid Supported) - Unbilled Accounts	899,286	
Intrafund Equity Transfer In	115,500	
Equity in Pooled Cash Account	115,500	
Equity in Pooled Cash Account	116,249,000	
Revenue Bonds Payable-Long Term Portion	2,000,000	
Equity in Pooled Cash Account	1,893,750	
Intrafund Equity Transfer In	1,893,750	
Total	133,375,735	133,375,735

PBC Adjusting Journal Entries JE # 29

Adjusting Journal Entries JE # 30

Ambulance Adjustment

Accounts Receivable (Subsid Supported) - ADP Rescue Collection Clearing	2,203,888	
Accounts Receivable (Subsid Supported) - ADP Rescue		2,203,888
Total	2,203,888	2,203,888

PBC Adjusting Journal Entries JE # 31

PBC Adjusting Journal Entries JE # 32

Adjusting Journal Entries JE # 33

To balance cash between modified accrual and full accrual

Equity in Pooled Cash Account	77	
Equity in Pooled Cash Account	911	
Equity in Pooled Cash Account	745	
Equity in Pooled Cash Account	3,224	
Equity in Pooled Cash Account	381	
Furniture & Equipment	58,462	
Furniture & Equipment	188,383	
Furniture & Equipment	4,350	
Furniture & Equipment	17,830	
Furniture & Equipment	129,200	
Furniture & Equipment	145,820	
Furniture & Equipment	1,050,136	

Table of Adjusting Entries



Furniture & Equipment	1,929,879	
Furniture & Equipment	2,060	
Equity in Pooled Cash Account	3,400	
Equity in Pooled Cash Account	73,254	
Equity in Pooled Cash Account	55,348	
Equity in Pooled Cash Account	13,850	
Furniture & Equipment	2,275	
Furniture & Equipment	2,275	
Furniture & Equipment	97	
Furniture & Equipment	988	
Furniture & Equipment	1,285	
Equity in Pooled Cash Account	629	
Equity in Pooled Cash Account	124	
Equity in Pooled Cash Account	97	
Furniture & Equipment	875	
Furniture & Equipment	2,349	
Furniture & Equipment		988
Furniture & Equipment		4,350
Equity in Pooled Cash Account		246,845
Equity in Pooled Cash Account		3,277,215
Equity in Pooled Cash Account		2,060
Furniture & Equipment		97
Furniture & Equipment		196
Furniture & Equipment		4,289
Furniture & Equipment		145,820
Equity in Pooled Cash Account		97
Equity in Pooled Cash Account		1,892
Equity in Pooled Cash Account		381
Furniture & Equipment		850
Equity in Pooled Cash Account		3,224
Total	3,688,304	3,688,304

Adjusting Journal Entries JE # 34

Recapture entry provided 5-17-23

Equity in Pooled Cash Account	278,685
Equity in Pooled Cash Account	585,044
Equity in Pooled Cash Account	149,356
Equity in Pooled Cash Account	51,596
Equity in Pooled Cash Account	3,500,000
Equity in Pooled Cash Account	1,829,223
Intrafund Equity Transfer In	278,685
Intrafund Equity Transfer In	585,044
Interfund - Transfer In	149,356

Table of Adjusting Entries

Interfund - Transfer In	51,596	
General Fund Loan-Loan Repayment	3,500,000	
Interfund - Transfer In	1,829,223	
Transfer Out - General Fund Loan Repayment		3,500,000
Interfund - Transfer Out		149,356
Interfund - Transfer Out		51,596
Interfund - Transfer Out		1,829,223
Intrafund - Transfer Out		278,685
Intrafund - Transfer Out		585,044
Equity in Pooled Cash Account		278,685
Equity in Pooled Cash Account		585,044
Equity in Pooled Cash Account		149,356
Equity in Pooled Cash Account		51,596
Equity in Pooled Cash Account		3,500,000
Equity in Pooled Cash Account		1,829,223
Total	12,787,808	12,787,808

Adjusting Journal Entries JE # 35
 Treasury Entries from 5-18-23

Equity in Pooled Cash Account	30,828	
Equity in Pooled Cash Account	347	
Equity in Pooled Cash Account	20,265	
Escrow Cash - Restricted Cash And Investments	1,569	
Escrow Cash - Restricted Cash And Investments	687,661	
Equity in Pooled Cash Account	632,020	
Escrow Cash - Restricted Cash And Investments	202,057	
Escrow Cash - Restricted Cash And Investments	42,114	
Escrow Cash - Restricted Cash And Investments	379,956	
Escrow Cash - Restricted Cash And Investments	1,345,956	
Escrow Cash - Restricted Cash And Investments	132,011	
Escrow Cash - Restricted Cash And Investments	109,515	
Escrow Cash - Restricted Cash And Investments	681,089	
Escrow Cash - Restricted Cash And Investments	449,107	
Equity in Pooled Cash Account	287,843	
Escrow Cash - Restricted Cash And Investments	344	
Escrow Cash - Restricted Cash And Investments	1,366	
Escrow Cash - Restricted Cash And Investments	1,184	
Escrow Cash - Restricted Cash And Investments	1,557	
Escrow Cash - Restricted Cash And Investments	1,115	
Escrow Cash - Restricted Cash And Investments	3,823	
Escrow Cash - Restricted Cash And Investments	346	
Escrow Cash - Restricted Cash And Investments	1,192	
Escrow Cash - Restricted Cash And Investments	4,271	

Table of Adjusting Entries



Escrow Cash - Restricted Cash And Investments	10,917
Escrow Cash - Restricted Cash And Investments	3,109
Escrow Cash - Restricted Cash And Investments	2,950
Escrow Cash - Restricted Cash And Investments	7,809
Escrow Cash - Restricted Cash And Investments	1,406
Escrow Cash - Restricted Cash And Investments	2,332
Escrow Cash - Restricted Cash And Investments	4,193
Escrow Cash - Restricted Cash And Investments	4,978
Escrow Cash - Restricted Cash And Investments	2,054
Escrow Cash - Restricted Cash And Investments	1,282
Escrow Cash - Restricted Cash And Investments	653
Escrow Cash - Restricted Cash And Investments	269
Equity in Pooled Cash Account	1,569
Equity in Pooled Cash Account	5,565
Equity in Pooled Cash Account	11,157
Equity in Pooled Cash Account	4,259
Escrow Cash - Restricted Cash And Investments	17,052
Escrow Cash - Restricted Cash And Investments	3,213
Equity in Pooled Cash Account	687,661
Equity in Pooled Cash Account	202,057
Equity in Pooled Cash Account	42,114
Equity in Pooled Cash Account	379,956
Equity in Pooled Cash Account	1,345,956
Equity in Pooled Cash Account	132,011
Equity in Pooled Cash Account	109,515
Equity in Pooled Cash Account	681,089
Equity in Pooled Cash Account	449,107
Equity in Pooled Cash Account	4,994
Equity in Pooled Cash Account	289,484
Equity in Pooled Cash Account	1,495,860
Equity in Pooled Cash Account	416,665
Equity in Pooled Cash Account	186,596
Equity in Pooled Cash Account	165,528
Equity in Pooled Cash Account	315,299
Equity in Pooled Cash Account	348,306
Equity in Pooled Cash Account	434,982
Equity in Pooled Cash Account	829,752
Equity in Pooled Cash Account	449,336
Equity in Pooled Cash Account	699,537
Escrow Cash - Restricted Cash And Investments	1,495,860
Escrow Cash - Restricted Cash And Investments	416,665
Escrow Cash - Restricted Cash And Investments	186,596
Escrow Cash - Restricted Cash And Investments	165,528

Table of Adjusting Entries



Escrow Cash - Restricted Cash And Investments	315,299	
Escrow Cash - Restricted Cash And Investments	348,306	
Prior Period Adjustment To Beginning Fund Balance	287,843	
Escrow Cash - Restricted Cash And Investments	434,982	
Escrow Cash - Restricted Cash And Investments	829,752	
Escrow Cash - Restricted Cash And Investments	449,336	
Prior Period Adjustment To Beginning Fund Balance	632,020	
Escrow Cash - Restricted Cash And Investments	699,537	
Escrow Cash - Restricted Cash And Investments	343	
Escrow Cash - Restricted Cash And Investments	622	
Escrow Cash - Restricted Cash And Investments	1,289	
Escrow Cash - Restricted Cash And Investments	162,659	
Escrow Cash - Restricted Cash And Investments	124,572	
Equity in Pooled Cash Account		51,440
Equity in Pooled Cash Account		1,569
Equity in Pooled Cash Account		687,661
Prior Period Adjustment To Beginning Fund Balance		632,020
Equity in Pooled Cash Account		202,057
Equity in Pooled Cash Account		42,114
Equity in Pooled Cash Account		379,956
Equity in Pooled Cash Account		1,345,956
Equity in Pooled Cash Account		132,011
Equity in Pooled Cash Account		109,515
Equity in Pooled Cash Account		681,089
Equity in Pooled Cash Account		449,107
Prior Period Adjustment To Beginning Fund Balance		287,843
Equity in Pooled Cash Account		5,565
Equity in Pooled Cash Account		30,828
Equity in Pooled Cash Account		4,994
Equity in Pooled Cash Account		347
Equity in Pooled Cash Account		11,157
Equity in Pooled Cash Account		4,259
Escrow Cash - Restricted Cash And Investments		5,754
Escrow Cash - Restricted Cash And Investments		6,852
Escrow Cash - Restricted Cash And Investments		3,989
Escrow Cash - Restricted Cash And Investments		3,975
Escrow Cash - Restricted Cash And Investments		1,980
Equity in Pooled Cash Account		20,265
Escrow Cash - Restricted Cash And Investments		3,923,350
Escrow Cash - Restricted Cash And Investments		5,742,455
Equity in Pooled Cash Account		1,495,860
Equity in Pooled Cash Account		416,665
Equity in Pooled Cash Account		186,596

Table of Adjusting Entries

Equity in Pooled Cash Account	165,528	
Equity in Pooled Cash Account	315,299	
Equity in Pooled Cash Account	287,843	
Equity in Pooled Cash Account	348,306	
Equity in Pooled Cash Account	434,982	
Equity in Pooled Cash Account	829,752	
Equity in Pooled Cash Account	632,020	
Equity in Pooled Cash Account	449,336	
Equity in Pooled Cash Account	699,537	
Equity in Pooled Cash Account	289,485	
Total	21,319,317	21,319,317

PBC Adjusting Journal Entries JE # 36

Adjusting Journal Entries JE # 37
FY2022 Project Accrual Correction 5-23-23

Equity in Pooled Cash Account	14,688	
Equity in Pooled Cash Account	29,029	
Equity in Pooled Cash Account	1,710	
Equity in Pooled Cash Account	5,476	
Equity in Pooled Cash Account	29,770	
Equity in Pooled Cash Account	5,998	
Equity in Pooled Cash Account	1,244	
Equity in Pooled Cash Account	3,131	
Equity in Pooled Cash Account	5,236	
Equity in Pooled Cash Account	71,658	
Equity in Pooled Cash Account	62,490	
Equity in Pooled Cash Account	143,077	
Equity in Pooled Cash Account	2,437	
Accrued Payroll Payable		14,688
Accrued Payroll Payable		29,029
Accrued Payroll Payable		1,710
Accrued Payroll Payable		5,476
Accrued Payroll Payable		29,770
Accrued Payroll Payable		5,998
Accrued Payroll Payable		1,244
Accrued Payroll Payable		3,131
Accrued Payroll Payable		5,236
Accrued Payroll Payable		71,658
Accrued Payroll Payable		62,490
Accrued Payroll Payable		143,077
Accrued Payroll Payable		2,437
Total	375,944	375,944

PBC Adjusting Journal Entries JE # 38

Adjusting Journal Entries JE # 39

Cash Transaction Full Accrual Ledger 5-23-23

NC Gain-Loss Fixed Assets	160	
NC Gain-Loss Fixed Assets	17,900	
Cash Clearing	20	
NC Gain-Loss Fixed Assets	40	
NC Gain-Loss Fixed Assets	338	
NC Gain-Loss Fixed Assets	137	
NC Gain-Loss Fixed Assets	563,786	
NC Gain-Loss Fixed Assets	569,073	
NC Gain-Loss Fixed Assets	3,456	
NC Gain-Loss Fixed Assets	100	
NC Gain-Loss Fixed Assets	106	
NC Gain-Loss Fixed Assets	508	
NC Gain-Loss Fixed Assets	122	
NC Gain-Loss Fixed Assets	3,157	
NC Gain-Loss Fixed Assets	2,725	
NC Gain-Loss Fixed Assets	7	
NC Gain-Loss Fixed Assets	6,510	
NC Gain-Loss Fixed Assets	40	
Cash Clearing		160
Cash Clearing		17,900
Cash Clearing		495
Cash Clearing		40
Cash Clearing		563,786
Cash Clearing		569,073
Cash Clearing		3,556
Cash Clearing		106
Cash Clearing		508
Cash Clearing		3,279
Cash Clearing		2,725
Cash Clearing		7
Cash Clearing		6,510
Cash Clearing		40
Total	1,168,185	1,168,185

Adjusting Journal Entries JE # 40

JE Correction of FY22 115215 Accts 5-23-23

Equity in Pooled Cash Account	550,566	
Accounts Receivable (Subsid Supported) - Unbilled Accounts	2,114,104	
Accounts Receivable (Doc Supported)		550,566
Equity in Pooled Cash Account		550,566

Table of Adjusting Entries

Dept of Housing Urban Development	200,000	
Dept of Housing Urban Development	832	
Dept of Housing Urban Development	426	
Dept of Housing Urban Development	4,387	
Dept of Housing Urban Development	28,512	
Dept of Housing Urban Development	23,306	
Dept of Housing Urban Development	25,000	
Dept of Housing Urban Development	7,798	
Dept of Housing Urban Development	8,601	
Dept of Housing Urban Development	37,500	
Dept of Housing Urban Development	19,999	
Dept of Housing Urban Development	30,000	
Dept of Housing Urban Development	47,542	
Dept of Housing Urban Development	12,455	
Dept of Housing Urban Development	9,630	
Dept of Housing Urban Development	15,000	
Dept of Housing Urban Development	15,000	
Dept of Housing Urban Development	9,146	
Dept of Housing Urban Development	654,555	
Dept of Housing Urban Development	413,848	
Dept of Housing Urban Development	1	
Total	2,664,670	2,664,670

Adjusting Journal Entries JE # 41
9 Cent Tax Accrual 5-23-23

Due From Other Governmental Unit (Sub-S) - State of Florida	402,004	
9 Cent Local Option Gas Tax		402,004
Total	402,004	402,004

Adjusting Journal Entries JE # 42
To adjust for HUD Receipt 5-23-23

Equity in Pooled Cash Account	27,003	
Due From Other Governmental Unit (Sub-S) - Federal Government		27,003
Total	27,003	27,003

Adjusting Journal Entries JE # 43
To adjust General Fund AR

Miscellaneous Sales and Charges	3,028,274	
Accounts Receivable (Doc Supported)		3,028,274
Total	3,028,274	3,028,274



Adjusting Journal Entries JE # 44

Treasury adjustments 6-9-2023

Equity in Pooled Cash Account	2,057,548	
Permanent and Probationary Salaries	5,808	
Holiday Overtime - Fire	6,141	
Out of Class Pay - Pensionable	3,693	
Other Professional Services	921,727	
Meal Allowance	1,600	
Miscellaneous Services & Charges	125,934	
Repair and Maintenance Supplies	61,188	
Inventory Supplies	7,510	
Inventory Supplies	18,464	
Other Construction Costs	23,572	
Adjustments Prior Year Revenue-Expense	3,500,000	
Florida Department of Economic Opportunity	2,057,548	
Equity in Pooled Cash Account		2,057,548
Equity in Pooled Cash Account		1,600
Equity in Pooled Cash Account		921,727
Equity in Pooled Cash Account		125,934
Equity in Pooled Cash Account		61,188
Equity in Pooled Cash Account		7,510
Equity in Pooled Cash Account		18,464
Equity in Pooled Cash Account		23,572
Equity in Pooled Cash Account		3,693
Equity in Pooled Cash Account		5,808
Equity in Pooled Cash Account		6,141
Equity in Pooled Cash Account		3,500,000
Equity in Pooled Cash Account		2,057,548
Total	8,790,733	8,790,733

Adjusting Journal Entries JE # 45

Treasury and Fixed Assets entries 6-12-23

Due From Other Funds Range 10101 Through 15305 - 207103	33,983,007
Due From Other Funds Range 21101 Through 24118 - 207103	462,024
Due From Other Funds Range 51101 Through 59101 - 207103	818,660
Due From Other Funds Range 61101 Through 65111 - 207103	347,298
Due From Other Funds Range 75101 Through 75104 - 207103	2,998
Due From Other Funds-05102 Through 05102	333,347
Equity in Pooled Cash Account	13,790,671
Equity in Pooled Cash Account	12,746,647
Equity in Pooled Cash Account	7,407,845
Equity in Pooled Cash Account	37,844
Equity in Pooled Cash Account	32,601

Table of Adjusting Entries



Equity in Pooled Cash Account	395,563
Equity in Pooled Cash Account	1,479
Equity in Pooled Cash Account	17,207
Equity in Pooled Cash Account	12,365
Equity in Pooled Cash Account	2,809
Land Account	28,476,710
WIP - Building	184,509
WIP - Building	12,696,251
WIP - Building	651,772
WIP - Building	53,485
WIP - Building	17,578
WIP - Building	270,393
WIP - Building	3,172
WIP - Building	58,602
WIP - Building	3,497,749
WIP - Building	1,055
WIP - Building	499,579
WIP - Building	2,515
WIP - Building	569,481
WIP - Building	66
WIP - Building	61,910
WIP - Building	3,033
WIP - Building	42,033
WIP - Building	171,402
WIP - Building	1,313
WIP - Building	129,734
WIP - Building	89,022
WIP - Building	77
WIP - Building	206,318
WIP - Building	1,715
WIP - Building	51,840
WIP - Building	3,146
WIP - Building	1,694
WIP - Building	372
WIP - Building	143,105
WIP - Building	231,971
WIP - Building	8,450
WIP - Building	89,269
WIP - Building	6,894
WIP - Building	2,561
WIP - Building	8,378,590
WIP - Building	12,558
WIP - Building	7,647

Table of Adjusting Entries



WIP - Building	48,721
WIP - Building	7,918
WIP - Building	33,057
WIP - Building	50,000
WIP - Building	79,012
WIP - Building	144,029
WIP - Building	433,047
WIP - Building	21,856
WIP - Building	4,500
WIP - Building	39,517
Furniture & Equipment	3,040
Furniture & Equipment	25,498
Furniture & Equipment	58,462
Furniture & Equipment	88,995
Furniture & Equipment	1,378,802
Furniture & Equipment	8,800
Furniture & Equipment	18,894
Furniture & Equipment	38,151
Furniture & Equipment	82,889
Furniture & Equipment	1,334,403
Furniture & Equipment	594,940
WIP - Building	10,877
WIP - Building	3,080,036
WIP - Building	876,904
WIP - Building	140,496
WIP - Building	15,619
Equity in Pooled Cash Account	818,660
Furniture & Equipment	10,439
Improvements Other Than Buildings-Asset	28,264
Furniture & Equipment	650
Equity in Pooled Cash Account	322,808
Equity in Pooled Cash Account	2,500
Equity in Pooled Cash Account	21,990
Equity in Pooled Cash Account	2,998
Equity in Pooled Cash Account	333,347
WIP - Building	32,143
WIP - Building	20,045
WIP - Building	1,349
WIP - Building	255,878
WIP - Building	29,600
WIP - Building	38,152
WIP - Building	180,000
WIP - Building	240,622

Table of Adjusting Entries



WIP - Building	214,105	
WIP - Building	137,006	
WIP - Building	119,988	
WIP - Building	13,260	
WIP - Building	34,511	
WIP - Building	39,832	
WIP - Building	47,033	
WIP - Building	4,321	
WIP - Building	340,066	
WIP - Building	1,234,376	
WIP - Building	620,294	
WIP - Building	41,688	
WIP - Building	198,113	
WIP - Building	11,050	
WIP - Building	4,243	
WIP - Building	138,942	
WIP - Building	3,120	
WIP - Building	82,579	
WIP - Building	209,648	
WIP - Building	106,082	
WIP - Building	75,897	
WIP - Building	8,380	
WIP - Building	455,997	
WIP - Building	27,000	
WIP - Building	38,427	
WIP - Building	176,733	
WIP - Building	2,900	
Equity in Pooled Cash Account		333,347
Equity in Pooled Cash Account		13,790,671
Equity in Pooled Cash Account		12,746,647
Equity in Pooled Cash Account		7,407,845
Equity in Pooled Cash Account		37,844
Equity in Pooled Cash Account		32,601
Equity in Pooled Cash Account		395,563
Equity in Pooled Cash Account		1,479
Equity in Pooled Cash Account		17,207
Equity in Pooled Cash Account		12,365
Equity in Pooled Cash Account		2,809
Equity in Pooled Cash Account		818,660
Equity in Pooled Cash Account		322,808
Equity in Pooled Cash Account		2,500
Equity in Pooled Cash Account		21,990
Equity in Pooled Cash Account		2,998

Table of Adjusting Entries



Due To Other Funds Range 41101 Through 48102 - 207105	13,790,671
Due To Other Funds Range 51101 Through 59101 - 207106	12,746,647
Due To Other Funds Range 00111 Through 00193 - 207101	7,407,845
Due To Other Funds Range 31101 Through 35106 - 207104	37,844
Due To Other Funds Range 00111 Through 00193 - 207101	32,601
Due To Other Funds Range 31101 Through 35106 - 207104	395,563
Due To Other Funds Range 51101 Through 59101 - 207106	1,479
Due To Other Funds Range 61101 Through 65111 - 207107	17,207
Due To Other Funds Range 00111 Through 00193 - 207101	12,365
Due To Other Funds Range 41101 Through 48102 - 207105	2,809
DM Land	28,476,710
DM Engineering&Design	438,286
DM Other Construction Costs	184,509
DM Other Construction Costs	12,257,965
DM Other Construction Costs	651,772
DM Other Construction Costs	53,485
Other Construction Costs	17,578
Other Construction Costs	270,393
Other Heavy Equipment	3,172
DM Engineering&Design	38,268
DM Engineering&Design	50,000
Other Construction Costs	185,732
Other Construction Costs	499,579
Other Construction Costs	553,654
Other Construction Costs	61,910
Other Construction Costs	42,033
Other Construction Costs	171,402
Other Construction Costs	1,313
Other Construction Costs	91,466
Other Construction Costs	22,141
Other Construction Costs	77
Other Construction Costs	206,318
Other Construction Costs	1,715
Other Construction Costs	51,839
Other Construction Costs	3,146
Other Construction Costs	1,694
Other Construction Costs	372
Other Construction Costs	143,105
Other Construction Costs	231,971
Other Construction Costs	8,450
Other Construction Costs	4,105
Other Construction Costs	6,894
Other Construction Costs	2,561

Table of Adjusting Entries



DM Other Construction Costs	14,884
DM Other Construction Costs	66,881
DM Other Construction Costs	35,164
Other Construction Costs	58,602
Other Construction Costs	2,515
Other Construction Costs	944
Other Construction Costs	66
Other Construction Costs	3,033
DM Other Construction Costs	1,055
Other Construction Costs	3,312,017
Construction in Progress Capital Outlay Reclassification	5,976,672
Construction in Progress Capital Outlay Reclassification	2,401,918
Administrative Support Costs	12,558
Other Construction Costs	7,647
Other Construction Costs	48,721
Other Construction Costs	7,918
Other Construction Costs	33,057
Other Construction Costs	50,000
Other Construction Costs	79,012
Other Construction Costs	433,047
Other Construction Costs	21,856
Other Construction Costs	4,500
Other Construction Costs	39,517
Other Construction Costs	144,029
Computer Equipment	3,040
Other Heavy Equipment	25,498
Mobile Equipment	88,995
Mobile Equipment	58,462
Mobile Equipment	1,378,802
Specialized Equipment	8,800
Office Furniture & Equip Including Fax	1,079
Computer Equipment	17,815
Specialized Equipment	38,151
Computer Equipment	82,889
Computer Equipment	1,334,403
DM Computer Equipment & Software	594,940
DM Capital Professional Services	1,561,822
DM Capital Professional Services	140,496
Internal Service - Capital Expense	643,285
DM Internal Svc - Capital Expense	1,518,214
DM Internal Svc - Capital Expense	81,951
Capital Professional Services	10,877
Capital Professional Services	151,668

Table of Adjusting Entries



Capital Professional Services	15,619
Due To Other Funds Range 00111 Through 00193 - 207101	818,660
Office Equipment	10,439
Capital Improvements Other Than Buildings	28,264
Specialized Equipment	650
Due To Other Funds Range 00111 Through 00193 - 207101	322,808
Due To Other Funds Range 00111 Through 00193 - 207101	2,500
Due To Other Funds Range 31101 Through 35106 - 207104	21,990
Due To Other Funds Range 41101 Through 48102 - 207105	2,998
Due To Other Funds Range 00111 Through 00193 - 207101	333,347
Other Heavy Equipment	32,143
Other Heavy Equipment	20,045
Other Heavy Equipment	1,349
Other Heavy Equipment	733
Administrative Support Costs	44,028
Other Construction Costs	211,118
Administrative Support Costs	29,600
Other Construction Costs	38,152
Other Construction Costs	76,555
Other Construction Costs	214,105
Other Construction Costs	137,006
Other Construction Costs	119,988
Other Construction Costs	13,260
Other Construction Costs	30,672
Other Construction Costs	19,916
Other Construction Costs	47,033
Other Construction Costs	4,321
Other Construction Costs	340,066
Other Construction Costs	183,224
Other Construction Costs	41,688
Other Construction Costs	198,113
Other Construction Costs	11,050
Other Construction Costs	4,242
Other Construction Costs	138,942
Other Construction Costs	3,120
Other Construction Costs	82,579
Other Construction Costs	209,648
Other Construction Costs	180,000
Other Construction Costs	164,067
Other Construction Costs	3,839
Other Construction Costs	1,234,376
Other Construction Costs	437,070
Other Construction Costs	19,916

Table of Adjusting Entries



Other Construction Costs	106,082
Other Construction Costs	75,897
Other Construction Costs	8,380
Other Construction Costs	455,997
Other Construction Costs	27,000
Other Construction Costs	38,427
Other Construction Costs	176,733
Other Construction Costs	2,900
Furniture & Equipment	
Total	142,363,435

PBC Adjusting Journal Entries JE # 46

Adjusting Journal Entries JE # 47 Entries from 6-13-23

Equity in Pooled Cash Account	28,476,710
Land Account	28,476,710
DM Land	28,476,710
DM Engineering&Design	438,286
DM Other Construction Costs	184,509
DM Other Construction Costs	12,257,965
DM Other Construction Costs	651,772
DM Other Construction Costs	53,485
Other Construction Costs	17,578
Other Construction Costs	270,393
Other Heavy Equipment	3,172
DM Engineering&Design	38,268
DM Engineering&Design	50,000
Other Construction Costs	185,732
Other Construction Costs	499,579
Other Construction Costs	553,654
Other Construction Costs	61,910
Other Construction Costs	42,033
Other Construction Costs	171,402
Other Construction Costs	1,313
Other Construction Costs	91,466
Other Construction Costs	22,141
Other Construction Costs	77
Other Construction Costs	206,318
Other Construction Costs	1,715
Other Construction Costs	51,839
Other Construction Costs	3,146
Other Construction Costs	1,694
Other Construction Costs	372

Table of Adjusting Entries



Other Construction Costs	143,105
Other Construction Costs	231,971
Other Construction Costs	8,450
Other Construction Costs	4,105
Other Construction Costs	6,894
Other Construction Costs	2,561
DM Other Construction Costs	14,884
DM Other Construction Costs	66,881
DM Other Construction Costs	35,164
Other Construction Costs	58,602
Other Construction Costs	2,515
Other Construction Costs	944
Other Construction Costs	66
Other Construction Costs	3,033
DM Other Construction Costs	1,055
Other Construction Costs	3,312,017
Construction in Progress Capital Outlay Reclassification	5,976,672
Construction in Progress Capital Outlay Reclassification	2,401,918
Administrative Support Costs	12,558
Other Construction Costs	7,647
Other Construction Costs	48,721
Other Construction Costs	7,918
Other Construction Costs	33,057
Other Construction Costs	50,000
Other Construction Costs	79,012
Other Construction Costs	433,047
Other Construction Costs	21,856
Other Construction Costs	4,500
Other Construction Costs	39,517
Other Construction Costs	144,029
Computer Equipment	3,040
Other Heavy Equipment	25,498
Mobile Equipment	88,995
Mobile Equipment	58,462
Mobile Equipment	1,378,802
Specialized Equipment	8,800
Office Furniture & Equip Including Fax	1,079
Computer Equipment	17,815
Specialized Equipment	38,151
Computer Equipment	82,889
Computer Equipment	1,334,403
DM Computer Equipment & Software	594,940
DM Capital Professional Services	1,561,822

Table of Adjusting Entries



DM Capital Professional Services	140,496
Internal Service - Capital Expense	643,285
DM Internal Svc - Capital Expense	1,518,214
DM Internal Svc - Capital Expense	81,951
Capital Professional Services	10,877
Capital Professional Services	151,668
Capital Professional Services	15,619
Office Equipment	10,439
Capital Improvements Other Than Buildings	28,264
Specialized Equipment	650
Cash Clearing	19,496,133
Accrued Payroll Payable	2,661,944
Payroll Taxes Payable - Payroll Withholding Taxes Payable	1,341,615
Payroll Taxes Payable - Payroll FICA Taxes Payable	19,721
Payroll Taxes Payable - Payroll Medicare Taxes Payable	356,426
Payroll Taxes Payable - PF Pension Withholding Taxes Payable	1,229,869
Payroll Taxes Payable - Gn Emp Pension Withholding Taxes Payable	866,219
Payroll Taxes Payable - Georgia Withholding Taxes Payable	3,408
Payroll Taxes Payable - Misc Payroll Payables	2,231,217
Miscellaneous Payroll Deductions Payable - Misc Payroll Deduction-Baileys & Hit	15,412
Miscellaneous Payroll Deductions Payable - Def Comp Great West 457 Plan	123,264
Miscellaneous Payroll Deductions Payable - Other Payroll Deductions Payable	585,211
Miscellaneous Payroll Deductions Payable - Garnishment of Wages Ded Payable	1,607
Miscellaneous Payroll Deductions Payable - Domestic Relations Deductions Payable	36,363
Miscellaneous Payroll Deductions Payable - IRS Levy & Misc Court Orders Payable	275
Miscellaneous Payroll Deductions Payable - 50805 Receivables	159,343
Miscellaneous Payroll Deductions Payable - Jax Beach DB Pension EE	3,165
Miscellaneous Payroll Deductions Payable - Bankruptcy 1 & 2	466
Miscellaneous Payroll Deductions Payable - Def Comp Great West 457 Roth Post Tax	161,915
Miscellaneous Payroll Deductions Payable - Def Comp Great West OBRA 457 Plan	15,083
Miscellaneous Payroll Deductions Payable - TMM Cares Jimmy Judge	517
Fund Balance - Unassigned Account	575
Other Heavy Equipment	32,143
Other Heavy Equipment	20,045
Other Heavy Equipment	1,349
Other Heavy Equipment	733
Administrative Support Costs	44,028
Other Construction Costs	211,118
Administrative Support Costs	29,600
Other Construction Costs	38,152
Other Construction Costs	76,555

Table of Adjusting Entries



Other Construction Costs	214,105	
Other Construction Costs	137,006	
Other Construction Costs	119,988	
Other Construction Costs	13,260	
Other Construction Costs	30,672	
Other Construction Costs	19,916	
Other Construction Costs	47,033	
Other Construction Costs	4,321	
Other Construction Costs	340,066	
Other Construction Costs	183,224	
Other Construction Costs	41,688	
Other Construction Costs	198,113	
Other Construction Costs	11,050	
Other Construction Costs	4,242	
Other Construction Costs	138,942	
Other Construction Costs	3,120	
Other Construction Costs	82,579	
Other Construction Costs	209,648	
Other Construction Costs	180,000	
Other Construction Costs	164,067	
Other Construction Costs	3,839	
Other Construction Costs	1,234,376	
Other Construction Costs	437,070	
Other Construction Costs	19,916	
Other Construction Costs	106,082	
Other Construction Costs	75,897	
Other Construction Costs	8,380	
Other Construction Costs	455,997	
Other Construction Costs	27,000	
Other Construction Costs	38,427	
Other Construction Costs	176,733	
Other Construction Costs	2,900	
DM Judgements, Claims, & Settlements		28,476,710
Equity in Pooled Cash Account		28,476,710
Land Account		28,476,710
WIP - Building		184,509
WIP - Building		12,696,251
WIP - Building		651,772
WIP - Building		53,485
WIP - Building		17,578
WIP - Building		270,393
WIP - Building		3,172
WIP - Building		58,602

Table of Adjusting Entries



WIP - Building	3,497,749
WIP - Building	1,055
WIP - Building	499,579
WIP - Building	2,515
WIP - Building	569,481
WIP - Building	66
WIP - Building	61,910
WIP - Building	3,033
WIP - Building	42,033
WIP - Building	171,402
WIP - Building	1,313
WIP - Building	129,734
WIP - Building	89,022
WIP - Building	77
WIP - Building	206,318
WIP - Building	1,715
WIP - Building	51,840
WIP - Building	3,146
WIP - Building	1,694
WIP - Building	372
WIP - Building	143,105
WIP - Building	231,971
WIP - Building	8,450
WIP - Building	89,269
WIP - Building	6,894
WIP - Building	2,561
WIP - Building	8,378,590
WIP - Building	12,558
WIP - Building	7,647
WIP - Building	48,721
WIP - Building	7,918
WIP - Building	33,057
WIP - Building	50,000
WIP - Building	79,012
WIP - Building	144,029
WIP - Building	433,047
WIP - Building	21,856
WIP - Building	4,500
WIP - Building	39,517
Furniture & Equipment	3,040
Furniture & Equipment	25,498
Furniture & Equipment	58,462
Furniture & Equipment	88,995

Table of Adjusting Entries



Furniture & Equipment	1,378,802
Furniture & Equipment	8,800
Furniture & Equipment	18,894
Furniture & Equipment	38,151
Furniture & Equipment	82,889
Furniture & Equipment	1,334,403
Furniture & Equipment	594,940
WIP - Building	10,877
WIP - Building	3,080,036
WIP - Building	876,904
WIP - Building	140,496
WIP - Building	15,619
Furniture & Equipment	10,439
Improvements Other Than Buildings-Asset	28,264
Furniture & Equipment	650
Equity in Pooled Cash Account	29,309,748
WIP - Building	32,143
WIP - Building	20,045
WIP - Building	1,349
WIP - Building	255,878
WIP - Building	29,600
WIP - Building	38,152
WIP - Building	180,000
WIP - Building	240,622
WIP - Building	214,105
WIP - Building	137,006
WIP - Building	119,988
WIP - Building	13,260
WIP - Building	34,511
WIP - Building	39,832
WIP - Building	47,033
WIP - Building	4,321
WIP - Building	340,066
WIP - Building	1,234,376
WIP - Building	620,294
WIP - Building	41,688
WIP - Building	198,113
WIP - Building	11,050
WIP - Building	4,243
WIP - Building	138,942
WIP - Building	3,120
WIP - Building	82,579
WIP - Building	209,648

Table of Adjusting Entries

WIP - Building		106,082
WIP - Building		75,897
WIP - Building		8,380
WIP - Building		455,997
WIP - Building		27,000
WIP - Building		38,427
WIP - Building		176,733
WIP - Building		2,900
Total		156,731,935 156,731,935

Adjusting Journal Entries JE # 48
 To record entries to update for prior period adjustments

Constitutional Fuel Tax FS 206411a	351,665	
50% of 5th & 6th Cent Gas Tax	351,665	
Infrastructure-Asset	693,014	
Equity in Pooled Cash Account	287,843	
Cash With Fiscal Agent - Duval 1998 Program Contingency Account	3,283,525	
Equity in Pooled Cash Account	632,020	
Equity in Pooled Cash Account	3,283,525	
Equity in Pooled Cash Account		351,665
Equity in Pooled Cash Account		351,665
Equity in Pooled Cash Account		693,014
Prior Period Adjustment To Beginning Fund Balance		287,843
Equity in Pooled Cash Account		3,283,525
Prior Period Adjustment To Beginning Fund Balance		632,020
Cash With Fiscal Agent - Duval 1998 Program Contingency Account		3,283,525
Total	8,883,257	8,883,257

Adjusting Journal Entries JE # 49
 Capitalization reversal

DM Land	28,476,710	
Equity in Pooled Cash Account	28,476,710	
Equity in Pooled Cash Account		28,476,710
Land Account		28,476,710
Total	56,953,420	56,953,420

Adjusting Journal Entries JE # 50
 Prior period adjustment to Other Federal State & Local Grants Fund revenues

N/C Prior Yrs. Excess Revenue	137,684	
N/C Prior Yrs. Excess Revenue	347,836	
Prior Period Adj to Beginning Fund Balance	71,345	
Prior Period Adj to Beginning Fund Balance	41,768	

Table of Adjusting Entries



Prior Period Adj to Beginning Fund Balance	1,337,079	
N/C Prior Yrs. Excess Revenue	4,410	
N/C Prior Yrs. Excess Revenue	391,937	
N/C Prior Yrs. Excess Revenue	53,195	
N/C Prior Yrs. Excess Revenue	229,802	
N/C Prior Yrs. Excess Revenue	85,883	
N/C Prior Yrs. Excess Revenue	240,034	
N/C Prior Yrs. Excess Revenue	66,076	
N/C Prior Yrs. Excess Revenue	67,896	
N/C Prior Yrs. Excess Revenue	667,508	
N/C Prior Yrs. Excess Revenue	1,228,260	
N/C Prior Yrs. Excess Revenue	3,251	
N/C Prior Yrs. Excess Revenue	15,009	
N/C Prior Yrs. Excess Revenue	40,280	
N/C Prior Yrs. Excess Revenue	157,344	
N/C Prior Yrs. Excess Revenue	1,897	
N/C Prior Yrs. Excess Revenue	1,071	
N/C Prior Yrs. Excess Revenue	50,923	
Prior Period Adj to Beginning Fund Balance	13,607	
Prior Period Adj to Beginning Fund Balance	618,143	
Prior Period Adj to Beginning Fund Balance	10,124	
Prior Period Adj to Beginning Fund Balance	148,849	
Prior Period Adj to Beginning Fund Balance	100,440	
Adjustments Prior Year Revenue-Expense	82,994	
Prior Period Adj to Beginning Fund Balance		137,684
Prior Period Adj to Beginning Fund Balance		347,836
Prior Period Adj to Beginning Fund Balance		3,251
Prior Period Adj to Beginning Fund Balance		15,009
Prior Period Adj to Beginning Fund Balance		53,195
Prior Period Adj to Beginning Fund Balance		66,076
Prior Period Adj to Beginning Fund Balance		4,410
Prior Period Adj to Beginning Fund Balance		67,896
Prior Period Adj to Beginning Fund Balance		667,508
Prior Period Adj to Beginning Fund Balance		240,034
Prior Period Adj to Beginning Fund Balance		40,280
Prior Period Adj to Beginning Fund Balance		229,802
Prior Period Adj to Beginning Fund Balance		85,883
Prior Period Adj to Beginning Fund Balance		391,937
Prior Period Adj to Beginning Fund Balance		1,228,260
Adjustments Prior Year Revenue-Expense		71,345
Adjustments Prior Year Revenue-Expense		41,768
Adjustments Prior Year Revenue-Expense		1,337,079
Prior Period Adj to Beginning Fund Balance		157,344

Table of Adjusting Entries

Prior Period Adj to Beginning Fund Balance	1,897	
Prior Period Adj to Beginning Fund Balance	1,071	
Prior Period Adj to Beginning Fund Balance	50,923	
Adjustments Prior Year Revenue-Expense	13,607	
Prior Period Adj to Beginning Fund Balance	82,994	
Adjustments Prior Year Revenue-Expense	618,143	
Adjustments Prior Year Revenue-Expense	10,124	
Adjustments Prior Year Revenue-Expense	100,440	
Adjustments Prior Year Revenue-Expense	148,849	
Total	6,214,645	6,214,645

Adjusting Journal Entries JE # 51
 Prior period revenue adjustment (AJE#50) reversal and correction

Department of Justice	71,345	
Department of Justice	41,768	
Adjustments Prior Year Revenue-Expense	71,345	
Adjustments Prior Year Revenue-Expense	41,768	
Department of Health and Human Services	1,337,079	
Adjustments Prior Year Revenue-Expense	1,337,079	
Contribution From State	13,607	
Adjustments Prior Year Revenue-Expense	13,607	
Prior Period Adj to Beginning Fund Balance	82,994	
Prior Period Adj to Beginning Fund Balance	82,994	
US Dept of Homeland Security	10,124	
Federal Emergency Management Agency	618,143	
Adjustments Prior Year Revenue-Expense	618,143	
Adjustments Prior Year Revenue-Expense	10,124	
US Dept of Homeland Security	100,440	
Adjustments Prior Year Revenue-Expense	100,440	
Department of Health and Human Services	148,849	
Adjustments Prior Year Revenue-Expense	148,849	
Prior Period Adj to Beginning Fund Balance	71,345	
Prior Period Adj to Beginning Fund Balance	71,345	
Prior Period Adj to Beginning Fund Balance	41,768	
Prior Period Adj to Beginning Fund Balance	41,768	
Prior Period Adj to Beginning Fund Balance	1,337,079	
Prior Period Adj to Beginning Fund Balance	1,337,079	
Prior Period Adj to Beginning Fund Balance	13,607	
Prior Period Adj to Beginning Fund Balance	13,607	
Prior Period Adj to Beginning Fund Balance	618,143	
Prior Period Adj to Beginning Fund Balance	618,143	
Prior Period Adj to Beginning Fund Balance	10,124	
Prior Period Adj to Beginning Fund Balance	10,124	

Table of Adjusting Entries

Prior Period Adj to Beginning Fund Balance	148,849	
Prior Period Adj to Beginning Fund Balance	148,849	
Prior Period Adj to Beginning Fund Balance	100,440	
Prior Period Adj to Beginning Fund Balance	100,440	
US Dept of Homeland Security	82,994	
Adjustments Prior Year Revenue-Expense	82,994	
Total	4,848,698	4,848,698

Adjusting Journal Entries JE # 52

DIA CRA Correction Entry

Vouchers Payable Account	449,294	
Prior Period Adj to Beginning Fund Balance	665,638	
Equity in Pooled Cash Account		449,294
Adjustments Prior Year Revenue-Expense		665,638
Total	1,114,932	1,114,932

Adjusting Journal Entries JE # 53

Entry to record Mortgage Receivable Allowance

N/C Prior Yrs. Excess Revenue	651,912	
Equity in Pooled Cash Account	651,912	
Equity in Pooled Cash Account		651,912
Allow For Uncoll Mortgages Receivable		651,912
Total	1,303,824	1,303,824

Adjusting Journal Entries JE # 54

To reverse debt issuance and related capital assets

Long Term Debt Issued - Debt Management Fund Loan Proceeds	3,231,246	
Furniture & Equipment		3,231,246
Total	3,231,246	3,231,246

Adjusting Journal Entries JE # 55

To adjust ambulance account

Accounts Receivable (Subsid Supported) - ADP Rescue	1,952,818	
PEMT/MCO Program Funds		1,952,818
Total	1,952,818	1,952,818

Adjusting Journal Entries JE # 56

To update depreciation

Accumulated Dep-Equipment & Furniture	121,296	
NC-Depreciation Expense		121,296
Total	121,296	121,296

Adjusting Journal Entries JE # 57
Updating Ambulance revenue with report

PEMT/MCO Program Funds	1,672,930	
N/C Prior Yrs. Excess Revenue		1,672,930
Total	1,672,930	1,672,930

Adjusting Journal Entries JE # 58
To correct entry made to reimburse amount paid for fixed assets

Adjustments Prior Year Revenue-Expense	3,231,246	
Long Term Debt Issued - Debt Management Fund Loan Proceeds		3,231,246
Total	3,231,246	3,231,246

Adjusting Journal Entries JE # 59
To reclass debt interest payable to correct fund

Bond Interest From Sinking Fund - Proprietary Funds	794,033	
Interest Payable - Current Portion - Bonds	794,033	
Interest Payable - Current Portion - Bonds		794,033
Bond Interest From Sinking Fund - Proprietary Funds		794,033
Total	1,588,066	1,588,066

Adjusting Journal Entries JE # 60
To record FY22 accruals

Subsidies & Contributions To Private Org	118,078	
Subsidies & Contributions To Private Org	127,240	
Contract Garbage&Recycling	1,000,499	
DM Engineering&Design	132,136	
DM Other Construction Costs	1,478,348	
Contractual Services	148,066	
Other Construction Costs	207,187	
Vouchers Payable Account		118,078
Vouchers Payable Account		127,240
Vouchers Payable Account		1,000,499
Vouchers Payable Account		132,136
Vouchers Payable Account		1,478,348
Vouchers Payable Account		148,066
Vouchers Payable Account		207,187
Total	3,211,554	3,211,554

Adjusting Journal Entries JE # 61
To record entry for CIP Capitalization

WIP - Building	132,136	
WIP - Building	1,478,348	

Table of Adjusting Entries

WIP - Building	207,187	
DM Engineering&Design		132,136
DM Other Construction Costs		1,478,348
Other Construction Costs		207,187
Total	1,817,671	1,817,671

Adjusting Journal Entries JE # 62
To correct entry of AP posting period

Equity in Pooled Cash Account	444,178	
Accounts Receivable (Doc Supported)		444,178
Total	444,178	444,178

Adjusting Journal Entries JE # 63
To allocate uninvoiced receipts liabilities

Vouchers Payable Account	19,142,712	
Equity in Pooled Cash Account	2,176	
Equity in Pooled Cash Account	102,057	
Equity in Pooled Cash Account	9,146	
Equity in Pooled Cash Account	9,486	
Equity in Pooled Cash Account	49,412	
Equity in Pooled Cash Account	423	
Equity in Pooled Cash Account	360,903	
Equity in Pooled Cash Account	57,164	
Equity in Pooled Cash Account	128	
Equity in Pooled Cash Account	695	
Equity in Pooled Cash Account	47,827	
Equity in Pooled Cash Account	1,491	
Equity in Pooled Cash Account	2,400	
Equity in Pooled Cash Account	5,270	
Equity in Pooled Cash Account	100,186	
Equity in Pooled Cash Account	2,459	
Equity in Pooled Cash Account	372,251	
Equity in Pooled Cash Account	10,724	
Equity in Pooled Cash Account	1,501	
Equity in Pooled Cash Account	14,023	
Equity in Pooled Cash Account	2,239	
Equity in Pooled Cash Account	46,993	
Equity in Pooled Cash Account	48,913	
Equity in Pooled Cash Account	582,074	
Equity in Pooled Cash Account	140,274	
Equity in Pooled Cash Account	90,038	
Equity in Pooled Cash Account	117,493	
Equity in Pooled Cash Account	51,141	

Table of Adjusting Entries



Equity in Pooled Cash Account	11,825
Equity in Pooled Cash Account	240,483
Equity in Pooled Cash Account	117,887
Equity in Pooled Cash Account	209,288
Equity in Pooled Cash Account	5,000
Equity in Pooled Cash Account	1,081
Equity in Pooled Cash Account	2,994
Equity in Pooled Cash Account	4,081
Equity in Pooled Cash Account	2,644
Equity in Pooled Cash Account	52,224
Equity in Pooled Cash Account	18
Equity in Pooled Cash Account	11,066
Equity in Pooled Cash Account	49,494
Equity in Pooled Cash Account	226,188
Equity in Pooled Cash Account	4,212
Equity in Pooled Cash Account	22,202
Equity in Pooled Cash Account	4,602
Equity in Pooled Cash Account	51,645
Equity in Pooled Cash Account	1,463,903
Equity in Pooled Cash Account	31
Equity in Pooled Cash Account	6,525
Equity in Pooled Cash Account	10,391
Equity in Pooled Cash Account	145,119
Equity in Pooled Cash Account	6,967
Equity in Pooled Cash Account	1,525
Equity in Pooled Cash Account	6,311
Equity in Pooled Cash Account	29,573
Equity in Pooled Cash Account	15,038
Equity in Pooled Cash Account	1,301
Equity in Pooled Cash Account	181,467
Equity in Pooled Cash Account	5,343,035
Equity in Pooled Cash Account	200,126
Equity in Pooled Cash Account	701,398
Equity in Pooled Cash Account	7,495
Equity in Pooled Cash Account	1,670,620
Equity in Pooled Cash Account	2,569
Equity in Pooled Cash Account	4,745
Equity in Pooled Cash Account	3,220,970
Equity in Pooled Cash Account	17,553
Equity in Pooled Cash Account	159,665
Equity in Pooled Cash Account	72,416
Equity in Pooled Cash Account	159,091
Equity in Pooled Cash Account	1

Table of Adjusting Entries



Equity in Pooled Cash Account	104,842	
Equity in Pooled Cash Account	32,375	
Equity in Pooled Cash Account	211,271	
Equity in Pooled Cash Account	2,291	
Equity in Pooled Cash Account	706,668	
Equity in Pooled Cash Account	236,274	
Equity in Pooled Cash Account	53,864	
Equity in Pooled Cash Account	71,183	
Equity in Pooled Cash Account	13,369	
Equity in Pooled Cash Account	110	
Equity in Pooled Cash Account	296,552	
Equity in Pooled Cash Account	220	
Equity in Pooled Cash Account	342,908	
Equity in Pooled Cash Account	268	
Equity in Pooled Cash Account	10,655	
Equity in Pooled Cash Account	288,975	
Equity in Pooled Cash Account	97,231	
Equity in Pooled Cash Account		2,176
Equity in Pooled Cash Account		102,057
Equity in Pooled Cash Account		9,146
Equity in Pooled Cash Account		9,486
Equity in Pooled Cash Account		49,412
Equity in Pooled Cash Account		423
Equity in Pooled Cash Account		360,903
Equity in Pooled Cash Account		57,164
Equity in Pooled Cash Account		128
Equity in Pooled Cash Account		695
Equity in Pooled Cash Account		47,827
Equity in Pooled Cash Account		1,491
Equity in Pooled Cash Account		2,400
Equity in Pooled Cash Account		5,270
Equity in Pooled Cash Account		100,186
Equity in Pooled Cash Account		2,459
Equity in Pooled Cash Account		582,074
Equity in Pooled Cash Account		140,274
Equity in Pooled Cash Account		90,038
Equity in Pooled Cash Account		117,493
Equity in Pooled Cash Account		51,141
Equity in Pooled Cash Account		11,825
Equity in Pooled Cash Account		240,483
Equity in Pooled Cash Account		117,887
Equity in Pooled Cash Account		209,288
Equity in Pooled Cash Account		1,081

Table of Adjusting Entries



Equity in Pooled Cash Account	2,994
Equity in Pooled Cash Account	4,081
Equity in Pooled Cash Account	2,644
Equity in Pooled Cash Account	52,224
Equity in Pooled Cash Account	18
Equity in Pooled Cash Account	11,066
Equity in Pooled Cash Account	49,494
Equity in Pooled Cash Account	226,188
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Equity in Pooled Cash Account	10,391
Equity in Pooled Cash Account	145,119
Equity in Pooled Cash Account	6,967
Equity in Pooled Cash Account	1,525
Equity in Pooled Cash Account	6,311
Equity in Pooled Cash Account	29,573
Equity in Pooled Cash Account	5,000
Equity in Pooled Cash Account	15,038
Equity in Pooled Cash Account	372,251
Equity in Pooled Cash Account	10,724
Equity in Pooled Cash Account	1,501
Equity in Pooled Cash Account	14,023
Equity in Pooled Cash Account	2,239
Equity in Pooled Cash Account	46,993
Equity in Pooled Cash Account	48,913
Equity in Pooled Cash Account	1,301
Equity in Pooled Cash Account	181,467
Equity in Pooled Cash Account	5,343,035
Equity in Pooled Cash Account	200,126
Equity in Pooled Cash Account	701,398
Equity in Pooled Cash Account	7,495
Equity in Pooled Cash Account	1,670,620
Equity in Pooled Cash Account	2,569
Equity in Pooled Cash Account	4,745
Equity in Pooled Cash Account	3,220,970
Equity in Pooled Cash Account	17,553
Equity in Pooled Cash Account	159,665
Equity in Pooled Cash Account	72,416

Table of Adjusting Entries



Equity in Pooled Cash Account	159,091
Equity in Pooled Cash Account	1
Equity in Pooled Cash Account	10,655
Equity in Pooled Cash Account	288,975
Equity in Pooled Cash Account	97,231
Equity in Pooled Cash Account	104,842
Equity in Pooled Cash Account	32,375
Equity in Pooled Cash Account	211,271
Equity in Pooled Cash Account	2,291
Equity in Pooled Cash Account	706,668
Equity in Pooled Cash Account	236,274
Equity in Pooled Cash Account	53,864
Equity in Pooled Cash Account	71,183
Equity in Pooled Cash Account	342,908
Equity in Pooled Cash Account	13,369
Equity in Pooled Cash Account	110
Equity in Pooled Cash Account	296,552
Equity in Pooled Cash Account	220
Equity in Pooled Cash Account	268
Vouchers Payable Account	2,176
Vouchers Payable Account	102,057
Vouchers Payable Account	9,146
Vouchers Payable Account	9,486
Vouchers Payable Account	49,412
Vouchers Payable Account	423
Vouchers Payable Account	360,903
Vouchers Payable Account	57,164
Vouchers Payable Account	128
Vouchers Payable Account	695
Vouchers Payable Account	47,827
Vouchers Payable Account	1,491
Vouchers Payable Account	2,400
Vouchers Payable Account	5,270
Vouchers Payable Account	100,186
Vouchers Payable Account	2,459
Vouchers Payable Account	372,251
Vouchers Payable Account	10,724
Vouchers Payable Account	1,501
Vouchers Payable Account	14,023
Vouchers Payable Account	2,239
Vouchers Payable Account	46,993
Vouchers Payable Account	48,913
Vouchers Payable Account	582,074

Table of Adjusting Entries



Vouchers Payable Account	140,274
Vouchers Payable Account	90,038
Vouchers Payable Account	117,493
Vouchers Payable Account	51,141
Vouchers Payable Account	11,825
Vouchers Payable Account	240,483
Vouchers Payable Account	117,887
Vouchers Payable Account	209,288
Vouchers Payable Account	5,000
Vouchers Payable Account	1,081
Vouchers Payable Account	2,994
Vouchers Payable Account	4,081
Vouchers Payable Account	2,644
Vouchers Payable Account	52,224
Vouchers Payable Account	18
Vouchers Payable Account	11,066
Vouchers Payable Account	49,494
Vouchers Payable Account	226,188
Vouchers Payable Account	4,212
Vouchers Payable Account	22,202
Vouchers Payable Account	4,602
Vouchers Payable Account	51,645
Vouchers Payable Account	1,463,903
Vouchers Payable Account	31
Vouchers Payable Account	6,525
Vouchers Payable Account	10,391
Vouchers Payable Account	145,119
Vouchers Payable Account	6,967
Vouchers Payable Account	1,525
Vouchers Payable Account	6,311
Vouchers Payable Account	29,573
Vouchers Payable Account	15,038
Vouchers Payable Account	1,301
Vouchers Payable Account	181,467
Vouchers Payable Account	5,343,035
Vouchers Payable Account	200,126
Vouchers Payable Account	701,398
Vouchers Payable Account	7,495
Vouchers Payable Account	1,670,620
Vouchers Payable Account	2,569
Vouchers Payable Account	4,745
Vouchers Payable Account	3,220,970
Vouchers Payable Account	17,553

Table of Adjusting Entries

Vouchers Payable Account	159,665	
Vouchers Payable Account	72,416	
Vouchers Payable Account	159,091	
Vouchers Payable Account	1	
Vouchers Payable Account	104,842	
Vouchers Payable Account	32,375	
Vouchers Payable Account	211,271	
Vouchers Payable Account	2,291	
Vouchers Payable Account	706,668	
Vouchers Payable Account	236,274	
Vouchers Payable Account	53,864	
Vouchers Payable Account	71,183	
Vouchers Payable Account	13,369	
Vouchers Payable Account	110	
Vouchers Payable Account	296,552	
Vouchers Payable Account	220	
Vouchers Payable Account	342,908	
Vouchers Payable Account	268	
Vouchers Payable Account	10,655	
Vouchers Payable Account	288,975	
Vouchers Payable Account	97,231	
Total	38,285,424	38,285,424

Adjusting Journal Entries JE # 64
To correct for AP Accrual Reversal

Vouchers Payable Account	316,083	
Specialized Equipment		316,083
Total	316,083	316,083

Reclassifying Journal Entries JE # 65
Cash with fiscal agents adjusted to tie with the fund the payable is related (after adjustment to payable as it was originally recorded to the incorrect fund)

Cash With Fiscal Agent - Duval 1998 Program Contingency Account	794,033	
Equity in Pooled Cash Account	794,033	
Equity in Pooled Cash Account		794,033
Cash With Fiscal Agent - Duval 1998 Program Contingency Account		794,033
Total	1,588,066	1,588,066

Reclassifying Journal Entries JE # 66
To update property taxes and investment earnings to proper account

Investment Pool Earnings	132,451	
Property Taxes		132,451
Total	132,451	132,451

Table of Adjusting Entries



Total All Journal Entries Related to CRI Inquiries	<u>743,770,718</u>	<u>743,770,718</u>
Total All Journal Entries to include provided by client (PBC) entries	<u>2,563,986,879</u>	<u>2,563,986,879</u>

2023-807 - NCSPHS AMENDMENTS

#	Council Member/No.	Amount	Category	Program/Initiative	Summary of Change(s)	Exhibit / On File	Language Change to Ord.
4	Salem #1	\$500,000	Addressing Homelessness	Permanent Supportive Housing Pilot Program	1. Add a new Permanent Supportive Housing Pilot Program. 2. Allocate \$250,000 from President's Contingency, \$200,000 from the Homelessness Diversion/Problem Solving Pilot, and \$50,000 from the Home Roof Initiative. 3. Delete Homelessness Diversion/Problem Solving Pilot. 4. Reduce Home Roof Initiative by \$50,0000	New Exhibit	*Yes - both 2023-807 and 2023-847
5 & 6	Miller #1 (Two Separate for Amendment Count)	N/A	Addressing Homelessness	Home Roof Initiative	1. Make mobile homes eligible (excludes anything that is tagged and licensed through the DMV). 2. Include a provision in the guidelines that strongly encourages funding recipients to complete community service hours/projects. Also provide a list of potential agencies/projects for consideration for community service.	On File	Yes
7	Miller #3	N/A	Beautiful Jacksonville	CPAC Public Art Initiative	Strike sentence on page 30 of On File that states "Artists must reside in CPAC district where project will be installed/displayed." and insert "Selection of artists who reside in the CPAC district where the project will be installed/displayed is strongly encouraged."	On File	No
8	Miller #4	N/A	N/A	N/A	Insert a requirement that the Administration/oversight agencies provide a report to the City Council on or before December 31, 2024 regarding what was accomplished with the City funding for each Program/Initiative.	N/A	*Yes - both 2023-807 and 2023-847
9	Miller #5	N/A	Beautiful Jacksonville	Direct Grants for Artists	1. Insert a provision that strongly encourages funding recipients to take part in arts/cultural programs for youth in Jacksonville. 2. Cultural Council will coordinate with artists as appropriate to oversee participation in youth arts/cultural programs.	On File & Exhibit 3	Yes
10	Miller #6	\$500,000	Beautiful Jacksonville	"Cool Communities" Initiative	Delete the initiative completely. Funds will remain in the Tree Fund.	On File & Exhibit 1	Yes
11	Arias #3	\$350,000	Building Local Business	Permitting Evolution First Step	Delete this initiative completely. Leave funds in current contingency.	On File, Exhibit 1 & Exhibit 6	Yes
12	M. Carlucci #1 (sponsored on behalf of Administration)	\$200,000	Accessible Duval	Disabled Community Support	Delete the direct contract with Development Opportunity, Inc. d/b/a Center for Independent Living Jacksonville for loan of durable medical equipment to qualified individuals and issue an RFP for this service.	On File & Exhibit 7	Yes

2023-807 - NCSPHS AMENDMENTS

#	Council Member/No.	Amount	Category	Program/Initiative	Summary of Change(s)	Exhibit / On File	Language Change to Ord.
13	M. Carlucci #2 (sponsored on behalf of Administration)	\$150,000	Beautiful Jacksonville	Riverfront Parks Conservancy	Delete the direct contract with Riverfront Parks Conservancy, Inc. to develop a plan for a unified riverfront and issue an RFP for this service.	On File & Exhibit 6	Yes
14	M. Carlucci #3 (sponsored on behalf of Administration)	N/A	Addressing Homelessness	Home Roof Initiative	Remove the word "repair" to make this initiative strictly a roof replacement program.	On File	Yes

RULES AMENDMENT

15	J. Carlucci #1	N/A	Addressing Homelessness	N/A	Changed Name of Neighborhood Stabilization and Homelessness Program Special Revenue Fund to Homelessness Prevention Special Revenue Fund	N/A	Yes
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2023-807 - Other Requested Amendment Not Approved

#	Council Member/No.	Amount	Category	Program/Initiative	Summary of Change(s)	Exhibit / On File	Language Change to Ord.
N/A	Arias #1	\$546,000	Addressing Homelessness	Home Roof Initiative	Move \$546,000 from the initiative into Operating Reserves leaving \$450,000 for the Home Roof Initiative. Note: Salem Amendment #1 approved a reduction of \$50,000 in the Home Roof Initiative	On File & Exhibit 1	Yes

2023-847 - NCSPHS AMENDMENTS

#	Council Member/No.	Amount	Category	Program/Initiative	Summary of Change(s)	Exhibit / On File	Language Change to Ord.
2	Salem #1	\$500,000	Addressing Homelessness	Permanent Supportive Housing Pilot Program	1. Add a new Permanent Supportive Housing Pilot Program. 2. Allocate \$250,000 from President's Contingency, \$200,000 from the Homelessness Diversion/Problem Solving Pilot, and \$50,000 from the Home Roof Initiative. 3. Delete Homelessness Diversion/Problem Solving Pilot. 4. Reduce Home Roof Initiative by \$50,000	New Exhibit	*Yes - both 2023-807 and 2023-847
3	Miller #2	N/A	A Healthier Jacksonville	Infant Mortality & Maternal Health Initiative	Strike language on page 16 of On File that states "... And increased awareness of the impact of social determinants of health, adverse childhood experiences and systemic racism on maternal health and birth outcomes."	On File	No
4	Miller #4	N/A	N/A	N/A	Insert a requirement that the Administration/oversight agencies provide a report to the City Council on or before December 31, 2024 regarding what was accomplished with the City funding for each Program/Initiative.	N/A	*Yes - both 2023-807 and 2023-847
5	Arias #2	\$200,000	Addressing Homelessness	Emergency Homelessness Relief/Non-congregate Shelter	Delete the Emergency Homelessness Relief/Non-congregate Shelter initiative completely and allocate \$200,000 funds to the Homelessness Prevention Special Revenue Fund.	On File & Exhibit 1	Yes
6	Howland #1	\$160,000	A Healthier Jacksonville	Mental Health "Train the Trainer Fund"	Reduced funding for this initiative to \$50,000. Move remaining \$110,000 to Operating Reserves.	On File & Exhibit 1	Yes

RULES AMENDMENT

7	J. Carlucci #2	N/A	Programs for the American Dream & Addressing Homelessness	N/A	Reduced funding for local stack program from \$2 million down to \$1 million with the \$1 million balance moving to the Homelessness Prevention Special Revenue Fund.	On File & Exhibit 1	Yes
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Move to GF				
Mayor's Task Force Area	ARP	General Fund	Grand Total	Comment
Downpayment assistance program	\$ 2,000,000		\$ 2,000,000	Due to clawback and other terms seems like it has to be moved.
Local stack funding for attainable housing community partners and non-profits	\$ 2,000,000		\$ 2,000,000	
Attainable housing tap in program	\$ 750,000		\$ 750,000	
Small business capital access	\$ 1,000,000		\$ 1,000,000	Due to timing or nature, seems like it would be best to be moved.
Direct grants for artists	\$ 750,000		\$ 750,000	
Film and movie program	\$ 200,215		\$ 200,215	
	\$ 6,700,215	\$ -	\$ 6,700,215	

Options to Move from GF to ARP				
Mayor's Task Force Area	ARP	General Fund	Grand Total	Comment
Elderly food insecurity relief		\$ 2,210,000	\$ 2,210,000	
Afterschool and summer literacy program expansion		\$ 1,900,000	\$ 1,900,000	
Multi-layer literacy program		\$ 1,700,000	\$ 1,700,000	
Mayor's Youth At-Work Partnership		\$ 890,215	\$ 890,215	Plug ... Total of \$1.25 million
	\$ -	\$ 6,700,215	\$ 6,700,215	

Council Auditor's Office

Ordinance 2023-807, 808, & 847 Funding by Category

NOTE: This is not intended to be an all inclusive list of other funding that relates to each Program or Initiative, but we have included items we have identified that are similar in nature to the proposed funding.

Bill	Mayor's Task Force Area	ARP	General Fund	Trust Fund	Grand Total	Comments
	A Healthier Jacksonville	2,905,000.00	2,800,000.00		5,705,000.00	
2023-847	Infant mortality and maternal health initiative	250,000.00			250,000.00	Expansion of Similar Program There is \$125,000 budgeted within KHA (Special Needs ESC) for the Sleep Safe Initiative through NE FL Healthy Start Coalition
2023-807	Mental health call center	200,000.00			200,000.00	New Initiative/Program for City The City funds other mental health related services
2023-847	Primary care and wrap around service access initiative	70,000.00			70,000.00	New Initiative/Program for City Similar programs - 1. FY 23/24 budget includes \$500k for Jax Care Connect and \$1 million to free and low cost health providers 2. \$150K for JTA Door-to-Store Program 3. \$75K for Giving Closet Various other workforce initiatives
2023-807	Telehealth safety net clinic	2,185,000.00			2,185,000.00	New Initiative/Program for City. However, the City does provide \$40 million to Shands Jacksonville to provide indigent healthcare as well as funding to other providers such as AGAPE (\$163,265)
2023-847	Pediatric mental health support		430,000.00		430,000.00	Expansion of Similar Programs - Bill 2023-798 is appropriating a 4-year SAMHSA grant to provide mental health services to children (FY 23/24 funding of \$1,075,000 - not including in-kind contribution)
2023-807	Community health workers	200,000.00			200,000.00	New Initiative/Program for City
2023-847	Elderly food insecurity relief		2,210,000.00		2,210,000.00	Expansion of Existing Program - \$159,836 budgeted for Meals on Wheels Similar programs - 1. \$4,414,645 (\$3,058,132 match and \$1,356,513 grant) budgeted for meal program at Senior Centers (includes personnel costs, transportation, meals) (non-delivery of meals) 2. \$500,000 budgeted for Regional Food Bank of Northeast Florida Duval County Supplemental Food Purchase Program
2023-807	Mental health "train the trainer"		160,000.00		160,000.00	New Initiative/Program for City
	Accessible Duval		300,000.00	200,000.00	500,000.00	
2023-807	Disabled community support			200,000.00	200,000.00	Utilizes Disabled Trust Fund as funding source. This is appropriating available funds
2023-807	Grant application process evolution		200,000.00		200,000.00	New Initiative/Program for City
2023-847	Community open house for non-profits		100,000.00		100,000.00	New Initiative/Program for City

Council Auditor's Office

Ordinance 2023-807, 808, & 847 Funding by Category

NOTE: This is not intended to be an all inclusive list of other funding that relates to each Program or Initiative, but we have included items we have identified that are similar in nature to the proposed funding.

Bill	Mayor's Task Force Area	ARP	General Fund	Trust Fund	Grand Total	Comments
	Addressing Homelessness	2,000,000.00	1,596,000.00		3,596,000.00	
2023-847	Emergency rental and eviction prevention	2,000,000.00			2,000,000.00	Similar Programs - 1. \$1M in Bill 2023-803 for eviction prevention 2. \$750K in SHIP Foreclosure Intervention 3. \$4.3 million remains from ERAP - must relate to COVID impact 4. Social Services Division - General Assistance \$1,047,974 (welfare-shelter) and \$325,000 (welfare-utilities) 5. \$1 million to JALA for affordable housing per the Council strategic plan 6. \$250K in emergency rental assistance through 2023-609-E
2023-847	Homeless diversion / problem solving pilot		200,000.00		200,000.00	Very similar program proposed in Bill 2023-804 with funding of \$200,000
2023-847	Emergency homeless relief / non-congregate shelter		200,000.00		200,000.00	New Initiative/Program for City
2023-847	Homeless continuum of care bonus match		200,000.00		200,000.00	New Initiative/Program for City
2023-807	Home roof initiative		996,000.00		996,000.00	1. \$1.8 million in SHIP Emergency Repair 2. \$3.5 million in SHIP Owner Occupied rehab 3. \$154K in HOME Owner Occupied Rehab 4. \$75k Builders Care - Emergency Roof Repair/Replacement
	Beautiful Jacksonville	750,000.00	550,000.00	500,000.00	1,800,000.00	
2023-807	CPAC public art initiative		150,000.00		150,000.00	New Initiative/Program for City Similar program - \$615,022 budgeted in AIPP Trust Fund in FY 23/24
2023-807	Direct grants for artists	750,000.00			750,000.00	New Initiative/Program for City
2023-807	Black history destination activation		250,000.00		250,000.00	Visit Jacksonville has similar program that is in need of signage/markers
2023-807	Cool Communities initiative			500,000.00	500,000.00	This is utilizing Tree Mitigation funding
2023-807	Riverfront parks conservancy		150,000.00		150,000.00	New Initiative/Program for City
	Building Local Business	1,550,214.50	400,000.00		1,950,214.50	
2023-807	Permitting evolution first step	350,000.00			350,000.00	New Initiative/Program for City
2023-807	Small business capital access	1,000,000.00			1,000,000.00	New Initiative/Program for City Similar program - Access to Capital, which is limited to JSEBs, has an available balance of \$887,794.22 (Loans) and \$19,930.00 (Other Professional Services)
2023-807	Small business education and augmentation		100,000.00		100,000.00	Expansion of Existing Program - \$108,000 included for UNF Small Business Development Center in FY 23/24 budget
2023-807	Film and movie program	200,214.50	300,000.00		500,214.50	Existing program, but no funding was in FY 23/24 budget. \$93k available in the Jacksonville Film and Television Office Fund & Project
	Honoring Service		50,000.00		50,000.00	
2023-807	Military and veteran's program outreach		50,000.00		50,000.00	This is marketing of existing programs.

Council Auditor's Office

Ordinance 2023-807, 808, & 847 Funding by Category

NOTE: This is not intended to be an all inclusive list of other funding that relates to each Program or Initiative, but we have included items we have identified that are similar in nature to the proposed funding.

Bill	Mayor's Task Force Area	ARP	General Fund	Trust Fund	Grand Total	Comments
	Programs for the American Dream	4,750,000.00			4,750,000.00	
2023-807	Downpayment assistance program	2,000,000.00			2,000,000.00	Similar programs - 1. \$1.8 million in SHIP Downpayment Assistance 2. \$1.135 million in HOME Downpayment Assistance
2023-847	Local stack funding for attainable housing community partners and non-profits	2,000,000.00			2,000,000.00	\$2.75 million in SHIP Rental Housing Development
2023-807	Attainable housing tap in program	750,000.00			750,000.00	1. \$3.5 million in SHIP Owner Occupied rehab 2. \$154K in HOME Owner Occupied Rehab
	Youth and Families	420,000.00	5,450,000.00		5,870,000.00	
2023-847	Afterschool and summer literacy program expansion		1,900,000.00		1,900,000.00	Expansion of Current Program - There is \$22.5 million in the FY 23/24 KHA budget for total Out of School Programming which covers these programs.
2023-847	Multi-layer literacy program	250,000.00	1,700,000.00		1,950,000.00	Expansion of Similar Program - 1. There is \$6.9 million in the FY 23/24 KHA budget for the Early Learning category. 2. There is \$113,640 available within the Library for youth programming
2023-807	Accountability Tracker		150,000.00		150,000.00	There is \$135,450 allocated to programming impact analysis with KHA and DCPS (10901.181005.531090.000000)
2023-847	Youth artists programs		100,000.00		100,000.00	Expansion of Current Program - Per the Administration, this is providing additional funding to a pilot program that was done in FY 22/23.
2023-847	Youth civic engagement	170,000.00			170,000.00	New Initiative/Program for City
2023-847	Mayor's Youth At-Work Partnership		1,250,000.00		1,250,000.00	Expansion of Current Program - There is \$2.6 million in the FY 23/24 budget for this specific program.
2023-807	City's Pool plan		250,000.00		250,000.00	Enhancement of Current Program - This is providing funding to increase the starting and other hourly rates for lifeguards and counselors.
2023-807	Wi-Fi in COJ parks expansion		100,000.00		100,000.00	Enhancement of Current Program - This is expanding on wifi in existing community centers that are in Parks
	Grand Total	12,375,214.50	11,146,000.00	700,000.00	24,221,214.50	*

Additional Programs (not yet approved)

	Beautiful Jacksonville					
2023-764	MLK Week of Service Programs		284,000			\$56K was included in FY 23/24 budget for MLK Breakfast
	Youth and Families					
2023-808	COJ Pool Renovations	1,000,000				\$500K was included in the FY 23/24 budget for this project
	Honoring Service					
2023-808	Veterans Community Center First Step Fund	250,000				

* **Note:** \$1,300,000 is being appropriated as part of 2023-847 within KHA into a specific line for the Mayor's Youth At-Work Partnership. This will be combined with the \$1.25M in the initiatives above.

1 The Neighborhoods, Community Services, Public Health and Safety
2 Committee offers the following Substitute to File No. 2023-441:

3
4 Introduced by the Council President at the request of the Mayor:
5
6

7 **ORDINANCE 2023-441**

8 AN ORDINANCE APPROPRIATING \$2,392,309.57 IN
9 REALLOCATED EMERGENCY RENTAL ASSISTANCE PROGRAM
10 (ROUND TWO) GRANT FUNDS FROM THE U.S. DEPARTMENT
11 OF THE TREASURY TO THE COMMUNITY DEVELOPMENT
12 FUND MISCELLANEOUS GRANTS AND AIDS ACCOUNT TO
13 PROVIDE \$1,000,000 TO ABILITY HOUSING, INC. FOR
14 DEVELOPMENT AND CONSTRUCTION OF A 90 UNIT
15 APARTMENT COMMUNITY, \$1,000,000 TO THE
16 JACKSONVILLE HOUSING AUTHORITY FOR THE
17 CONSTRUCTION OF FIVE NEW SINGLE-FAMILY HOMES,
18 AND \$392,309.57 TO JACKSONVILLE COMMUNITY LAND
19 TRUST, INC. FOR THE CONSTRUCTION OF TWO NEW
20 SINGLE-FAMILY HOMES, TO BE ADMINISTERED BY THE
21 HOUSING AND COMMUNITY DEVELOPMENT DIVISION OF
22 THE NEIGHBORHOODS DEPARTMENT IN ACCORDANCE WITH
23 THE EMERGENCY RENTAL ASSISTANCE PROGRAM
24 ESTABLISHED BY SECTION 501, DIVISION N, OF THE
25 CONSOLIDATED APPROPRIATIONS ACT, 2021, AS
26 INITIATED BY B.T. 23-102; APPROVING, AND
27 AUTHORIZING THE MAYOR, OR HER DESIGNEE, AND THE
28 CORPORATION SECRETARY TO EXECUTE AN AGREEMENT
29 WITH ABILITY HOUSING, INC. ("ABILITY HOUSING")
30 FOR THE DEVELOPMENT OF AFFORDABLE RENTAL
31 HOUSING; WAIVING SECTION 118.107 (NONPROFITS TO

1 RECEIVE FUNDING THROUGH A COMPETITIVE EVALUATED
2 AWARD PROCESS), PART 1 (GENERAL PROVISIONS),
3 CHAPTER 118 (CITY GRANTS), *ORDINANCE CODE*, TO
4 ALLOW A DIRECT CONTRACT WITH ABILITY HOUSING;
5 APPROVING, AND AUTHORIZING THE MAYOR, OR HER
6 DESIGNEE, AND THE CORPORATION SECRETARY TO
7 EXECUTE AN AGREEMENT WITH THE JACKSONVILLE
8 HOUSING AUTHORITY FOR THE DEVELOPMENT OF
9 AFFORDABLE RENTAL HOUSING; APPROVING, AND
10 AUTHORIZING THE MAYOR, OR HER DESIGNEE, AND THE
11 CORPORATION SECRETARY TO EXECUTE AN AGREEMENT
12 WITH JACKSONVILLE COMMUNITY LAND TRUST, INC.
13 ("JCLT") FOR THE DEVELOPMENT OF AFFORDABLE
14 RENTAL HOUSING; WAIVING SECTION 118.107
15 (NONPROFITS TO RECEIVE FUNDING THROUGH A
16 COMPETITIVE EVALUATED AWARD PROCESS), PART 1
17 (GENERAL PROVISIONS), CHAPTER 118 (CITY GRANTS),
18 *ORDINANCE CODE*, TO ALLOW A DIRECT CONTRACT WITH
19 JCLT; INVOKING THE EXEMPTION IN SECTION
20 126.107(G) (EXEMPTIONS), PART 1 (GENERAL
21 REGULATIONS) CHAPTER 126 (PROCUREMENT CODE),
22 *ORDINANCE CODE*, TO ALLOW FOR DIRECT CONTRACTS
23 WITH ABILITY HOUSING AND JCLT; PROVIDING FOR
24 OVERSIGHT; PROVIDING AN EFFECTIVE DATE.

25
26 **BE IT ORDAINED** by the Council of the City of Jacksonville:

27 **Section 1. Appropriation.** For the 2023-2024 fiscal year,
28 within the City's budget, there are hereby appropriated the indicated
29 sum(s) from the account(s) listed in subsection (a) to the account(s)
30 listed in subsection (b):

31 (B.T. 23-102 attached hereto as **Exhibit 1** and incorporated herein by

1 this reference):

2 (a) Appropriated from:

3 See B.T. 23-102 \$2,392,309.57

4 (b) Appropriated to:

5 See B.T. 23-102 \$2,392,309.57

6 (c) Explanation of Appropriation

7 The funding above is an appropriation of additional
8 Emergency Rental Assistance Program (Round Two) ("ERAP2")
9 grant funds, made available to the City through a
10 reallocation of ERAP2 grant funds by the U.S. Department
11 of the Treasury under Section 501(d), Division N, of the
12 Consolidated Appropriations Act, 2021 (the "Act"), in the
13 amount of \$2,392,309.57 (the "ERAP2 Funds"), to the
14 Community Development Fund Miscellaneous Grants and Aids
15 Account for development of affordable rental housing,
16 including \$1,000,000 to Ability Housing, Inc. ("Ability
17 Housing") for construction of a 90 unit apartment
18 community, \$1,000,000 to the Jacksonville Housing
19 Authority ("JHA") for construction of five new single-
20 family homes, and \$392,309.57 to Jacksonville Community
21 Land Trust, Inc. (the "CLT") for construction of two new
22 single-family homes. No local match is required.

23 **Section 2. Purpose.** The purpose of the appropriation in
24 Section 1 is to allocate additional ERAP2 Funds from the U.S.
25 Department of the Treasury to provide funding for development and
26 construction of affordable housing in Duval County that will be made
27 available for rent to qualified households. Distribution and
28 expenditure of the ERAP2 Funds shall be conducted in compliance with
29 the Act for eligible expenses incurred by Ability Housing, JHA and
30 JCLT for the construction of affordable rental housing through
31 September 30, 2025. Affordable housing developed in accordance

1 herewith shall be rental housing and remain affordable until the
2 later of 20 years after issuance of a Certificate of Occupancy for a
3 given project or September 30, 2045. A copy of the award notification
4 from the U.S. Department of the Treasury is attached hereto as **Exhibit**
5 **2** and incorporated herein by this reference.

6 **Section 3. Approval and Authorization to Execute Agreement**
7 **with Ability Housing, Inc.** The Mayor, or her designee, and the
8 Corporation Secretary are hereby authorized to execute and deliver
9 an agreement between the City of Jacksonville and Ability Housing,
10 Inc. ("Ability Housing") in a not-to-exceed amount of \$1,000,000 for
11 development by Ability Housing of a 90 unit apartment (rental)
12 community known as "Village at Cedar Hills", subject to the terms and
13 conditions of the Term Sheet attached hereto as **Exhibit 3** and
14 incorporated herein by this reference. The agreement may include such
15 additions, deletions and changes as may be reasonable, necessary and
16 incidental for carrying out the purposes thereof, as may be acceptable
17 to the Mayor, or her designee, with such inclusion and acceptance
18 being evidenced by execution of the agreement by the Mayor, or her
19 designee; provided however, no modifications to the agreement may
20 increase the financial obligations of the City to an amount in excess
21 of the amount stated in the agreement or decrease the duties and
22 obligations of Ability Housing, and any such modifications shall be
23 technical only and shall be subject to appropriate legal review and
24 approval by the Office of General Counsel and the Office of Risk
25 Management for appropriate insurance and indemnification terms.

26 For the purposes of this Ordinance, the term "technical changes"
27 is defined as those changes having no financial impact to the City,
28 changes required for compliance with the terms and conditions of the
29 ERAP2 grant and/or applicable federal rules, regulations or policies,
30 and any other non-substantive changes that do not substantively
31 increase the duties and responsibilities of the City under the

1 provisions of the agreement.

2 **Section 4. Waiver of Section 118.107 (Nonprofits to receive**
3 **funding through a competitive evaluated award process), Part 1**
4 **(General Provisions), Chapter 118 (City Grants), Ordinance Code.** The
5 provisions of Section 118.107 (Nonprofits to receive funding through
6 a competitive evaluated award process), Part 1 (General Provisions),
7 Chapter 118 (City Grants), *Ordinance Code*, are hereby waived to allow
8 for a direct contract between the City of Jacksonville and Ability
9 Housing, Inc. The City finds that the direct contract approved herein
10 is justified because there is an extreme need for affordable housing
11 in Duval County. Ability Housing is a well-established non-profit
12 with a proven record of building quality affordable housing, including
13 apartment communities such as the project to be funded through this
14 legislation.

15 **Section 5. Approval and Authorization to Execute Agreement**
16 **with the Jacksonville Housing Authority.** The Mayor, or her designee,
17 and the Corporation Secretary are hereby authorized to execute and
18 deliver an agreement between the City of Jacksonville and the
19 Jacksonville Housing Authority ("JHA") in a not-to-exceed amount of
20 \$1,000,000 for construction of five new single-family homes on parcels
21 owned by JHA to be made available for rent to qualified households,
22 subject to the terms and conditions of the Term Sheet attached hereto
23 as **Exhibit 4** and incorporated herein by this reference. The agreement
24 may include such additions, deletions and changes as may be
25 reasonable, necessary and incidental for carrying out the purposes
26 thereof, as may be acceptable to the Mayor, or her designee, with
27 such inclusion and acceptance being evidenced by execution of the
28 agreement by the Mayor, or her designee; provided however, no
29 modifications to the agreement may increase the financial obligations
30 of the City to an amount in excess of the amount stated in the
31 agreement or decrease the duties and obligations of JHA, and any such

1 modifications shall be technical only and shall be subject to
2 appropriate legal review and approval by the Office of General Counsel
3 and the Office of Risk Management for appropriate insurance and
4 indemnification terms.

5 For the purposes of this Ordinance, the term "technical changes"
6 is defined as those changes having no financial impact to the City,
7 changes required for compliance with the terms and conditions of the
8 ERAP2 grant and/or applicable federal rules, regulations or policies,
9 and any other non-substantive changes that do not substantively
10 increase the duties and responsibilities of the City under the
11 provisions of the agreement.

12 **Section 6. Approval and Authorization to Execute Agreement**
13 **with Jacksonville Community Land Trust, Inc.** The Mayor, or her
14 designee, and the Corporation Secretary are hereby authorized to
15 execute and deliver an agreement between the City of Jacksonville and
16 Jacksonville Community Land Trust, Inc., in a not-to-exceed amount
17 of \$329,309.57 for construction of two new single-family homes to be
18 made available for rent to qualified households, subject to the terms
19 and conditions of the Term Sheet attached hereto as **Exhibit 5** and
20 incorporated herein by this reference. The agreement may include such
21 additions, deletions and changes as may be reasonable, necessary and
22 incidental for carrying out the purposes thereof, as may be acceptable
23 to the Mayor, or her designee, with such inclusion and acceptance
24 being evidenced by execution of the agreement by the Mayor, or her
25 designee; provided however, no modifications to the agreement may
26 increase the financial obligations of the City to an amount in excess
27 of the amount stated in the agreement or decrease the duties and
28 obligations of JCLT, and any such modifications shall be technical
29 only and shall be subject to appropriate legal review and approval
30 by the Office of General Counsel and the Office of Risk Management
31 for appropriate insurance and indemnification terms.

1 For the purposes of this Ordinance, the term "technical changes"
2 is defined as those changes having no financial impact to the City,
3 changes required for compliance with the terms and conditions of the
4 ERAP2 grant and/or applicable federal rules, regulations or policies,
5 and any other non-substantive changes that do not substantively
6 increase the duties and responsibilities of the City under the
7 provisions of the agreement.

8 **Section 7. Waiver of Section 118.107 (Nonprofits to receive**
9 **funding through a competitive evaluated award process), Part 1**
10 **(General Provisions), Chapter 118 (City Grants), Ordinance Code.** The
11 provisions of Section 118.107 (Nonprofits to receive funding through
12 a competitive evaluated award process), Part 1 (General Provisions),
13 Chapter 118 (City Grants), *Ordinance Code*, are hereby waived to allow
14 for a direct contract between the City of Jacksonville and
15 Jacksonville Community Land Trust, Inc. The City finds that the direct
16 contract approved herein is justified because there is an extreme
17 need for affordable housing in Duval County. JCLT is a non-profit
18 whose mission is to create home ownership options for low- and
19 moderate-income individuals and families in Jacksonville. Since the
20 creation of the JCLT, the City and JCLT have worked together to
21 identify and assist with projects that will increase the affordable
22 housing stock in Duval County and the addition of the project
23 contemplated herein will further this mutual goal.

24 **Section 8. Invoking the Exemption in Section 126.107(g),**
25 **Ordinance Code.** The City is hereby authorized to procure the use of
26 the professional services of Ability Housing and JCLT for development
27 of affordable housing in Duval County, subject to the terms and
28 conditions outlined in this legislation and any and all federal terms,
29 conditions, policies, or rules applicable to receipt and expenditure
30 of the ERAP2 Funds. Pursuant to Section 126.107(g) (Exemptions), Part
31 1 (General Regulations), Chapter 126 (Procurement Code), *Ordinance*

1 Code, such procurement is exempted from competitive solicitation
2 because the supplies or services are to be provided by those
3 specifically prescribed within authorizing legislation that
4 appropriates the same. With the exception of the foregoing, all other
5 provisions of Chapter 126, *Ordinance Code*, shall remain in full force
6 and effect.

7 **Section 9. Oversight Department.** The Housing and Community
8 Development Division of the Neighborhoods Department shall oversee
9 the administration and distribution of ERAP2 Funds appropriated
10 herein in accordance with the Act.

11 **Section 10. Effective Date.** This Ordinance shall become
12 effective upon signature by the Mayor or upon becoming effective
13 without the Mayor's signature.

14
15 Form Approved:

16
17 _____
18 Office of General Counsel

19 Legislation Prepared By: Mary E. Staffopoulos

20 GC-#1601529-v3-2023-441_Sub.docx

**City of Jacksonville, Florida
Request for Budget Transfer Form**

⑥
6-26-2023

Neighborhoods Department/Housing and Community Development Division
Department or Area Responsible for Contract / Compliance / Oversight

CityWide
Council District(s)

Reversion of Funds: N/A
(if applicable) Fund / Center / Account / Project * / Activity / Interfund / Future

All Years Fund
Fiscal Yr(s) of carry over (all-years funds do not require a carryover)

Section of Code Being Waived (if applicable): N/A

CIP (yes or no): NO

Justification for Waiver

N/A

Justification for / Description of Transfer:

The Consolidated Appropriation Act, 2021 requires the US Department of the Treasury to reallocate "unuse d" Emergency Rental Assistance Program Round 2 (ERAP2) (Quarter 3) appropriation of \$2,392,309.57 will be administered through the Housing and Community Development Division to provide rental and utilities assistance. The Emergency Financial Assistance Program addresses the shelter and utility needs of financially challenged households. Rent, mortgage and utility assistance is provided on a short-term basis to eligible households to prevent evictions and homelessness. No match is required.

Net Amount Appropriated and/or Transferred: \$2,392,309.57

* This element of the account string is titled project but it houses both projects and grants.

CITY COUNCIL

Requesting Council Member: _____

CM's District: _____

Requesting Council Member: _____

CM's District: _____

Prepared By: _____

Ordinance: _____

OFFICE OF THE MAYOR

BUDGET ORDINANCE TRANSFER DIRECTIVE

TD / BT Number: BT 23-102

	Date Rec'd.	Date Fwd.	Approved	Disapproved
Department Head	<u>6/10/23</u>		<u>[Signature]</u>	
Mayor's Office				
Accounting Division	<u>6/29/23</u>		<u>[Signature]</u>	
Budget Division	<u>6/12/23</u>		<u>[Signature]</u>	

Date of Action By Mayor: JUN 26 2023

Approved:

Lenny Curry

Division Chief: Travis Jeffrey, Interim Chief

Date Initiated: 6/8/23

Prepared By: Adebisi Okewusi

Phone Number: 255-8279

Initiated / Requested By (if other than Department): _____

APPROVED BY:
 MAYOR'S BUDGET
 REVIEW COMMITTEE

DATE JUN 26 2023

Budget Transfer Line Item Detail

* This element of the account string is titled project but it houses both projects and grants.

Budget Office approval does not confirm; whether or not a grant requires a new 1Cloud grant number nor the availability or use of prior-year revenue and/or the use of fund balance appropriations in all-years subfunds.

_____ Budget Officer Initials

TRANSFER FROM: (Revenue line items in this area are being appropriated and expense line items are being de-appropriated.)

Rev Exp	Fund Title	Activity / Grant / Project Title	Line Item / Account Title	Amount	Accounting Codes						
					Fund	Center	Account	Project *	Activity	Interfund	Future
Total: \$2,392,309.57											
REV	Community Development	NBCD Housing Services-Housing and Urban Development, Miscellaneous Grants and Aids (Rental Assistance) ERAP2	Miscellaneous Grants and Aids	\$2,392,309.57	11101	174103	331509	010431	00000000	00000	0000000

Dept. of Housing Urban Development.

TRANSFER TO: (Revenue line items in this area are being de-appropriated and expense line items are being appropriated.)

Rev Exp	Fund Title	Activity / Grant / Project Title	Line Item / Account Title	Amount	Accounting Codes						
					Fund	Center	Account	Project *	Activity	Interfund	Future
Total: \$2,392,309.57											
EXP	Community Development	NBCD Housing Services-Housing and Urban Development, Miscellaneous Grants and Aids (Rental Assistance) ERAP2	Department of Housing Urban Development	\$2,392,309.57	11101	174103	583010	010431	00000000	00000	0000000

Miscellaneous Grants and Aids.

From: EmergencyRentalAssistance@treasury.gov <emergencyrentalassistance@treasury.gov>
Sent: Wednesday, April 12, 2023 3:20 PM
To: Hughes, Brian - Mayor's Office <HughesB@coj.net>
Cc: caresitforms@treasury.gov
Subject: ERA2 Request for Reallocated Funds Notice (Quarter 3)

EXTERNAL EMAIL: This email originated from a non-COJ email address. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

SLT-0413-City of Jacksonville

Dear ERA 2 Recipient:

The U.S. Department of the Treasury (“Treasury”) issued ERA2 Reallocation Guidance, on March 31, 2022 and updated the Guidance on June 28, 2022 and November 15, 2022. An ERA2 Request for Reallocated Funds (Quarter 3) was submitted by your jurisdiction.

The amount of reallocated funds requested by eligible grantees was far greater than the funding available to distribute. However, Treasury approved the request submitted by City of Jacksonville in the following amount: \$2,392,309.57.

Treasury anticipates distributing funds in the coming weeks. No action is required on your part to receive your payment. If you choose not to accept this funding, please contact us as soon as possible **and no later than COB Friday, April 14, 2023** at emergencyrentalassistance@treasury.gov with "SLT-0413-Declining Reallocated Funds" in the subject line.

Sincerely,
Emergency Housing Team
U.S. Department of the Treasury

TERM SHEET FOR RENTAL DEVELOPMENT AGREEMENT BETWEEN:

ABILITY HOUSING, INC. ("Developer")

and

CITY OF JACKSONVILLE (the "City")

1. **The Project.** The development and construction of a 90-unit apartment community known as Village at Cedar Hills, located just north of the intersection at Harlow Blvd & 103rd Street, Jacksonville, Duval County, Florida 32210 ("the Project").
2. **Grant Amount.** The City will provide a maximum grant of \$1,000,000.00 to the Developer that shall be used solely and exclusively for the construction of the Project.
3. **Terms of Grant.** As part of a Development Agreement, the Developers shall be awarded a grant for construction of the Project in the maximum amount of \$1,000,000.00, not to exceed actual qualified expenditures on the Project. The Development Agreement shall require the Project be utilized for affordable housing until the later of: (a) twenty (20) years after the issuance of a certificate of occupancy for the Project or (b) September 30, 2045.
4. **Collateral.** The Grant shall be secured by a Land Use Agreement.
5. **Affordable Housing Requirements.** The rental units of the Project shall be occupied by households whose annual incomes do not exceed eighty percent (80%) of the Area Median Income for Duval County, Florida, as determined by the U.S. Department of Housing and Urban Development, with adjustments for smaller and larger families and shall otherwise meet the requirements of the HOME Investment Partnership Program (U.S. Department of Housing and Urban Development (HUD)). All rental units that are to be constructed in connection with the Project shall remain affordable for a minimum term of twenty (20) years secure by a Land Use Restriction Agreement commencing on the date of Project completion or occupancy as documented by the certificate of occupancy and ending on the later of the twentieth (20TH) anniversary or September 30, 2045.
6. **Disbursements.** The funds shall be disbursed based upon draw requests approved by the senior lender, Florida Housing Finance Authority (the "Senior Lender") or the Senior Lender's loan servicer, and the City and shall be made on a reimbursement basis upon substantial completion of the Project.
7. **Duration of Funding.** The funding obligation of the City shall commence on the effective date of the Development Agreement between the City and Developer and shall end on September 30, 2025. The City's obligation to fund disbursements to the Developer shall be limited to qualified expenses incurred on or before September 30, 2025. The City's obligation to fund any and all disbursements to the Developer shall end 60 days thereafter.
8. **Performance Schedule.** All construction of the Project must be completed by September 30, 2025.

TERM SHEET FOR RENTAL DEVELOPMENT AGREEMENT BETWEEN:

JACKSONVILLE HOUSING AUTHORITY (“Developer”)

and

CITY OF JACKSONVILLE (the “City”)

1. **The Project.** The construction of 5 new single-family units, on scattered site parcels owned by Jacksonville Housing Authority (“the Project”).
2. **Grant Amount.** The City will provide a maximum grant of \$1,000,000.00 to the Developer that shall be used solely and exclusively for the construction of the Project.
3. **Terms of Grant.** As part of a Development Agreement, the Developer shall be awarded a grant for construction of the Project in the maximum amount of \$1,000,000.00, not to exceed actual qualified expenditures on the Project. The Development Agreement shall require the Project to be utilized for affordable housing until the later of: (a) twenty (20) years after the issuance of a certificate of occupancy for the Project or (b) September 30, 2045.
4. **Collateral.** The Grant shall be secured by a Land Use Agreement to be executed for each subject property.
5. **Affordable Housing Requirements.** The homes shall be occupied by households whose annual incomes do not exceed sixty percent (80%) of the Area Median Income for Duval County, Florida, as determined by the U.S. Department of Housing and Urban Development, with adjustments for smaller and larger families and shall otherwise meet the requirements of the HOME Investment Partnership Program (U.S. Department of Housing and Urban Development (HUD)). All homes that are to be constructed in connection with the Project shall remain affordable for a minimum term of twenty (20) years secured by a Land Use Restriction Agreement commencing on the date of Project completion or occupancy as documented by the certificate of occupancy and ending on the later of the twentieth (20TH) anniversary or September 30, 2045.
6. **Disbursements.** The funds shall be disbursed based upon draw requests approved by a representative of the City of Jacksonville’s Housing and Community Development Division and shall be made on a reimbursement basis upon substantial completion of the Project.
7. **Duration of Funding.** The funding obligation of the City shall commence on the effective date of the Development Agreement between the City and Developer and shall end on September 30, 2025. The City’s obligation to fund disbursements to the Developer shall be limited to qualified expenses incurred on or before September 30, 2025. The City’s obligation to fund any and all disbursements to the Developer shall end 60 days thereafter.
8. **Performance Schedule.** All construction of the Project must be completed by September 30, 2025.

TERM SHEET FOR RENTAL DEVELOPMENT AGREEMENT BETWEEN:

JACKSONVILLE COMMUNITY LAND TRUST (“Developer”)

and

CITY OF JACKSONVILLE (the “City”)

1. **The Project.** The construction of 2 new single-family units, on scattered site parcels owned by the Jacksonville Community Land Trust (“the Project”).
2. **Grant Amount.** The City will provide a maximum grant of \$392,309.57 to the Developer that shall be used solely and exclusively for the construction of the Project.
3. **Terms of Grant.** As part of a Development Agreement, the Developer shall be awarded a grant for construction of the Project in the maximum amount of \$392,309.57, not to exceed actual qualified expenditures on the Project. The Development Agreement shall require the Project be utilized for affordable housing until the later of: (a) twenty (20) years after the issuance of a certificate of occupancy for the Project or (b) September 30, 2045.
4. **Collateral.** The Grant shall be secured by a Land Use Agreement to be executed for each subject property.
5. **Affordable Housing Requirements.** The homes shall be occupied by households whose annual incomes do not exceed eighty percent (80%) of the Area Median Income for Duval County, Florida, as determined by the U.S. Department of Housing and Urban Development, with adjustments for smaller and larger families and shall otherwise meet the requirements of the HOME Investment Partnership Program (U.S. Department of Housing and Urban Development (HUD)). All homes that are to be constructed in connection with the project shall remain affordable for a minimum term of twenty (20) years and will be secured by a Land Use Restriction Agreement commencing on the date of Project completion or occupancy as documented by the certificate of occupancy and ending on the later of the twentieth (20TH) anniversary or September 30, 2045.
6. **Disbursements.** The funds shall be disbursed based upon draw requests approved by a representative of the City of Jacksonville’s Housing and Community Development Division. The draw request schedule shall be approved by the City and Developer.
7. **Duration of Funding.** The funding obligation of the City shall commence on the effective date of the Development Agreement between the City and Developer and shall end on September 30, 2025. The City’s obligation to fund disbursements to the Developer shall be limited to qualified expenses incurred on or before September 30, 2025. The City’s obligation to fund any and all disbursements to the Developer shall end 60 days thereafter.
8. **Performance Schedule.** All construction of the Project must be completed by September 30, 2025.