*SUGGESTED AMENDED AGENDA*

*TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS*
*PERRY, FLORIDA*

*MONDAY, JUNE 6, 2022*
*6:00 P.M.*

*201 E. GREEN STREET*
*TAYLOR COUNTY ADMINISTRATIVE COMPLEX*
*OLD POST OFFICE*

***CONFERENCE LINE: 1-917-900-1022***
***ACCESS CODE: 32347#***

THIS IS NOT A TOLL-FREE NUMBER AND YOU MAY BE SUBJECT TO LONG DISTANCE CHARGES, ACCORDING TO YOUR LONG DISTANCE PLAN.

**When the chairperson opens the meeting for public comment, please follow the below instructions:**

If you wish to speak please dial *5. The moderator will unmute your line when it is your turn to speak, and notify you by announcing the last 4 digits of your telephone number. Please announce your name and address. You will be allowed to speak for 3 minutes.

NOTICE IS HEREBY GIVEN, PURSUANT TO FLORIDA STATUTES 286.0105, THAT ANY PERSONS DECIDING TO APPEAL ANY MATTER CONSIDERED AT THIS MEETING WILL NEED A RECORD OF THE MEETING AND MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT. A COMMENTER MAY ONLY SPEAK ONE (1) TIME FOR EACH AGENDAED ITEM.

1. Prayer

2. Pledge of Allegiance

3. Approval of Agenda

AUDIT PRESENTATION/FY 2019-2020:

4. RICHARD POWELL, POWELL & JONES, CPAS, TO APPEAR TO PRESENT THE COUNTY'S AUDIT REPORT FOR FY 20/21.

CONSENT ITEMS:

5. APPROVAL OF MINUTES OF MAY 17, 2022.

6. EXAMINATION AND APPROVAL OF INVOICES.

7. THE BOARD TO CONSIDER APPROVAL OF TAYLOR COUNTY DEVELOPMENT AUTHORITY (TCDA) FY20/21 AUDIT AND APPROVAL OF RELEASE OF FY21/22 FUNDS, IN THE AMOUNT OF $100,000, AS AGENDAED BY DANNIELLE WELCH, COUNTY FINANCE DIRECTOR.

8. THE BOARD TO CONSIDER ADOPTION OF RESOLUTIONS (10) TO REFLECT UNANTICIPATED MONIES IN THE SCOP ROAD PROJECT (ASH STREET) FUND, SCOP ROAD PROJECT (MCDANIEL ROAD) FUND, TOURIST TAX (4-5%) FUND, TOURIST TAX (3RD. CENT) INFRASTRUCTURE FUND, TOURIST TAX (TWO-CENT) DEVELOPMENT TRUST FUND (TDC), AFFORDABLE HOUSING FUND (2019-2020 GRANT), AFFORDABLE HOUSING FUND (2017-2018 GRANT), GENERAL FUND (3), AS AGENDAED BY THE COUNTY FINANCE DIRECTOR.

9. THE BOARD TO CONSIDER ADOPTION OF RESOLUTIONS (3) TO REFLECT A SHORTFALL OF MONIES IN THE SOLID WASTE FUND, GENERAL FUND AND AFFORDABLE HOUSING FUND (2018-2019 GRANT), AS AGENDAED BY THE COUNTY FINANCE DIRECTOR.

10. THE BOARD TO CONSIDER RATIFICATION OF THE CHAIR'S SIGNATURE ON THE HODGES PARK BUDGET CHANGE LETTER, AS AGENDAED BY LAWANDA PEMBERTON, COUNTY ADMINISTRATOR.

11. THE BOARD TO CONSIDER APPROVAL TO ADVERTISE TO HOLD A PUBLIC HEARING TO RECEIVE INPUT REGARDING THE REQUEST TO DEMOLISH THE OLD SHADY GROVE VOTING HOUSE, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

12. THE BOARD TO CONSIDER APPROVAL OF CONTRACTUAL AGREEMENT FOR THE PLANNING BOARD ATTORNEY, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

13. THE BOARD TO CONSIDER APPROVAL OF A BUDGET TRANSFER FROM GENERAL FUND RESERVES FOR MEDICAL EXAMINER EXPENDITURES, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

14. THE BOARD TO CONSIDER APPROVAL OF GULF CONSORTIUM SUB-RECIPIENT AGREEMENT NO. 220037102.01 FOR THE REHABILITATION OF HODGES PARK, AS AGENDAED BY MELODY COX, GRANTS WRITER.

15. THE BOARD TO CONSIDER APPROVAL OF HIGHWAY AND BRIDGE/STRUCTURAL DESIGN PROPOSAL, FROM GEORGE AND ASSOCIATES CONSULTING ENGINEERS, INC., FOR THE RECONSTRUCTION AND RESURFACING OF MCDANIEL ROAD, AS AGENDAED BY KENNETH DUDLEY, COUNTY ENGINEER.

16. THE BOARD TO CONSIDER APPROVAL OF THREE (3) YEAR CONTRACT WITH ENGINEERING COOLING SERVICES FOR MAINTENANCE OF THE COURTHOUSE CHILLER, AS AGENDAED BY DANNY GRINER, BUILDING OFFICIAL.

17. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF MORTGAGE FOR SCOTT AND JULIET HORNER, THROUGH THE SHIP PROGRAM IN JANUARY 2004, AS AGENDAED BY JAMI EVANS, GRANTS COORDINATOR.

18. THE BOARD TO CONSIDER APPROVAL OF THE 2022-2023 SMALL COUNTY CONSOLIDATED SOLID WASTE MANAGEMENT GRANT APPLICATION REQUESTING FUNDING ASSISTANCE IN THE AMOUNT OF $93,750, AS AGENDAED BY THE GRANTS COORDINATOR.

19. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF MORTGAGE AND SECURITY AGREEMENT FOR ANNIE BLACKSHEAR THROUGH THE SHIP PROGRAM IN APRIL 2005, AS AGENDAED BY THE GRANTS COORDINATOR.

20. THE BOARD TO CONSIDER APPROVAL OF BUDGET RELEASE AGREEMENT FOR TAYLOR COUNTY AND NATURAL RESOURCES EXTENSION AGENT POSITION FOR VICTOR BLANCO, AND TO APPROVE FUNDS FOR THIS POSITION FOR THE 2022-2023 BUDGET YEAR, AS AGENDAED BY LORI WIGGINS, TAYLOR COUNTY EXTENSION DIRECTOR.

21. THE BOARD TO CONSIDER APPROVAL OF 2022 DEPARTMENT OF MANAGEMENT SERVICES (DMS) GRANT AGREEMENT AND SUPPORTING DOCUMENTATION FOR THE 2022 SPRING MAINTENANCE E911 GRANT, AS AGENDAED BY KATIE MORRISON, 911 COORDINATOR.

BIDS/PUBLIC HEARINGS:

22. THE BOARD TO RECEIVE BIDS FOR THE SALE OF COUNTY-OWNED PROPERTY LOCATED IN KEATON BEACH, FL., SET FOR THIS DATE AT 6:00 P.M., OR AS SOON THEREAFTER AS POSSIBLE.

PUBLIC REQUESTS

23. THE BOARD TO CONSIDER APPROVAL OF REQUEST FOR IMPROVEMENTS TO HAMPTON SPRINGS PARK ALLOWING DOGS (LEASHED) IN PARK, AS REQUESTED BY SABRA FARNELL.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

24. THE BOARD TO CONSIDER APPROVAL OF MEVO PHONES/NEXT GEN CORE SERVICES, AS AGENDAED BY THE 911 COORDINATOR.

25. THE BOARD TO CONSIDER APPROVAL OF DACS CONTRACT AMENDMENT, AS AGENDAED BY JACK SMITH, .

26. THE BOARD TO CONSIDER APPOINTMENT OF ONE (1) MEMBER TO THE TAYLOR COASTAL WATER AND SEWER DISTRICT BOARD, AS AGENDAED BY LYNETTE SENTER, DISTRICT MANAGER.

GENERAL BUSINESS:

26-A. THE BOARD TO FURTHER DISCUSS THE PROJECT PROPOSAL FOR THE RESILIENT FLORIDA GRANT PROGRAM.

COUNTY STAFF ITEMS:

27. THE BOARD TO CONSIDER APPROVAL OF AMENDMENT NO. 2 TO THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) PUBLIC TRANSPORTATION GRANT AGREEMENT, FINANCIAL PROJECT #436767-1-94-22 AND ADOPTION OF AUTHORIZING RESOLUTION FOR THE PERRY FOLEY AIRPORT DESIGN AND REHAB OF RUNWAY 12-30 LIGHTING AND SIGNAGE PROJECT, AS AGENDAED BY THE GRANTS WRITER.

28. THE BOARD TO CONSIDER APPROVAL FOR FAA WILDLIFE HAZARD MANAGEMENT GRANT APPLICATION AND TASK ORDER FOR THE PERRY FOLEY AIRPORT AS AGENDAED THE GRANTS WRITER.

COUNTY ATTORNEY ITEMS:

29. THE COUNTY ATTORNEY TO DISCUSS STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC VERSUS TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS PETITION FOR WRIT OF CERTIORARI.

COUNTY ADMINISTRATOR ITEMS:

30. THE BOARD TO CONTINUE DISCUSSIONS REGARDING COUNTY OWNED LOTS LOCATED IN KEATON BEACH, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

31. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:

32. BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

**FOR YOUR INFORMATION:**

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBSITE:

  www.taylorcountygov.com

- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT MARSHA DURDEN, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT.7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.

- BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.

(4)

**TAYLOR COUNTY,**
**FLORIDA**

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2021

Draft -
County only -
C/O's will be
available on
Monday.

Dwelch
4/1/2022.

**TAYLOR COUNTY, FLORIDA**
ANNUAL FINANCIAL REPORT
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# INTRODUCTORY SECTION

**TAYLOR COUNTY, FLORIDA**

LIST OF PRINCIPAL OFFICIALS

| | |
|---|---|
| Board of County Commissioners | |
| District I | Jamie English |
| District II | Jim Moody |
| District III | Michael Newman |
| District IV | Pam Feagle |
| District V | Thomas Demps |
| Clerk of Circuit Court | Gary Knowles |
| Property Appraiser | Shawna Beach |
| Sheriff | Wayne Padgett |
| Supervisor of Elections | Dana Southerland |
| Tax Collector | Mark Wiggins |

# COUNTY-WIDE FINANCIAL REPORT

**Powell & Jones**
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
Fax: 386 / 719-5504
admin@powellandjonescpa.com

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida, as of and for the fiscal year ended September 30, 2021, which collectively comprise Taylor County, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida as of September 30, 2021, and the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 17, the budgetary comparison information on pages 68 through 75 and the pension schedules on pages 76 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

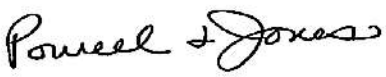
*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Taylor County, Florida's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by *10.550 Rules of the State of Florida, Office of the Auditor General;* and by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards and State Financial Assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The capital projects fund statement of revenues, expenditures and changes in fund balance – budget and actual and the combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 29, 2022, on our consideration of Taylor County, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards,* in considering Taylor County, Florida's internal control over financial reporting and compliance.



POWELL & JONES
Certified Public Accountants
March 29, 2022

TAYLOR COUNTY, FLORIDA
Management's Discussion and Analysis
For the Fiscal Year Ended September 30, 2021

Taylor County, Florida's (County) management's discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2021. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements.

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

Its intent is to provide a brief, objective, and easily readable analysis of the County's financial performance for the year and its financial position at fiscal year end September 30, 2021.

One of the requirements in financial presentation is the requirement to capitalize infrastructure assets and record depreciation. The requirements of GASB 34 have resulted in the reporting of fixed assets, long term liabilities, and fund balances.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The Government-wide financial statements present an overall picture of the County's financial position and results of operations. The Fund financial statements present financial information for the County's major funds. The Notes to the financial statements provide additional information concerning the County's finances that are not disclosed in the government-wide or fund financial statements.

### Government-wide financial statements

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

The statement of net position presents information on all assets and liabilities of the County, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Net position is reported in three categories: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental Activities separate from those of business-type activities.

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

safety, physical environment, transportation, economic environment, human services, culture and recreation, and general government services. Business-type activities financed by user charges include the airport fuel operation.

Fund financial statements

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

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

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

Fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances - budget and actual, is provided for the County's general fund and major special revenue funds. For the proprietary fund, which includes business-type activities, specifically the Airport Enterprise fund, a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows are presented. A combined statement of fiduciary net position is presented for the County's custodial funds.

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

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

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

Notes to the financial statements

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

## FINANCIAL HIGHLIGHTS

**Total assets of the County exceeded total liabilities by $97,027,585 (net position). Unrestricted net position for governmental activities was $4,250,398 and for business-type activities was $144,818. Governmental Activities restricted net position was $4,250,398 and was $-0- for Business-type Activities.**

**Total net position increased by $7,732,037. Of that amount, $7,727,937 is attributable to Governmental Activities and $4,090 is attributable to Business-type Activities. This increase is primarily due to increased grants received in the current year.**

**Governmental Activities revenues increased $890,089 to $38,811,318. This 23% net increase in revenue was primarily attributable to an overall revenue increase over the prior year. Governmental Activities expenses decreased by $6,419,902 to $31,083,381. This decrease in expenses of 17% was primarily due to an overall decrease in the FRA Rail grant related expenses and a decrease in the Florida State Retirement pension liability and the resulting reduction of pension expense.**

**Business-type activities operating revenues decreased 4% to $230,982, while business-type expenses increased to $226,892. The fund experienced a net profit of $4,090.**

## FINANCIAL ANALYSIS OF THE COUNTY

**As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At September 30, 2021, the assets of the County exceed liabilities by $97,027,585.**

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

| | Governmental Activities | Business-type Activities | Total Government 2021 | 2020 |
|---|---|---|---|---|
| **Assets** | | | | |
| Current assets | $ 30,892,449 | $ 176,307 | $ 31,068,756 | $ 26,058,033 |
| Non-current assets | 82,568,732 | 91,546 | 82,660,278 | 81,339,585 |
| Total assets | 113,461,181 | 267,853 | 113,729,034 | 107,397,618 |
| **Deferred Outflows of Resources** | 3,285,637 | 2,594 | 3,288,231 | 6,015,396 |
| **Liabilities** | | | | |
| Current liabilities (payable from current assets) | 2,564,786 | 21,242 | 2,586,028 | 4,245,348 |
| Noncurrent liabilities | 6,353,883 | 4,127 | 6,358,010 | 19,142,937 |
| Total liabilities | 8,918,669 | 25,369 | 8,944,038 | 23,388,285 |
| **Deferred Inflows of Resources** | 11,036,928 | 8,714 | 11,045,642 | 729,171 |
| **Net Position** | | | | |
| Net position invested in capital assets, net of related debt | 82,056,815 | 91,546 | 82,148,361 | 80,586,257 |
| Net position, restricted | 10,484,008 | - | 10,484,008 | 7,630,635 |
| Net position, unrestricted | 4,250,398 | 144,818 | 4,395,216 | 1,078,666 |
| **Total Net Position** | $ 96,791,221 | $ 236,364 | $ 97,027,585 | $ 89,295,558 |

**85% of the County's net position reflects its investment in capital assets (land, buildings and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it**

**should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.**

**An additional 11% of the County's net position represents resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net position $4,395,216 may be used to meet the government's ongoing obligations to citizens and creditors.**

**The following schedule provides a summary of the changes in net position. The increase in net position is due primarily to a large reduction in the pension liabilities.**

**Changes in Net Position**

| | Governmental Activities | Business-type Activities | Total Government 2021 | Total Government 2020 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Program Revenues | | | | |
| Charges for services | $ 4,488,234 | $ 230,982 | $ 4,719,216 | $ 4,477,933 |
| Operating grants/contributions | 9,416,004 | - | 9,416,004 | 7,603,609 |
| Capital grants/contributions | 3,039,621 | - | 3,039,621 | 5,521,908 |
| General Revenues | | | | |
| Property taxes | 13,105,242 | - | 13,105,242 | 12,069,709 |
| Sales and use taxes | 3,514,768 | - | 3,514,768 | 3,223,560 |
| Franchise fees | 18,581 | - | 18,581 | 15,031 |
| Communications surtax | 85,598 | - | 85,598 | 88,341 |
| State shared revenues | 4,720,944 | - | 4,720,944 | 4,584,084 |
| Other | 422,326 | - | 422,326 | 559,388 |
| Total revenues | 38,811,318 | 230,982 | 39,042,300 | 38,143,563 |
| **Expenses:** | | | | |
| General government | 5,635,433 | - | 5,635,433 | 7,414,037 |
| Public safety | 10,531,421 | - | 10,531,421 | 12,654,384 |
| Physical environment | 1,852,406 | - | 1,852,406 | 1,779,852 |
| Transportation | 5,637,714 | 227,505 | 5,865,219 | 6,010,584 |
| Economic environment | 3,776,016 | - | 3,776,016 | 6,208,009 |
| Human services | 1,533,556 | - | 1,533,556 | 1,537,007 |
| Culture/recreation | 1,160,798 | - | 1,160,798 | 1,145,243 |
| Court-related | 766,094 | - | 766,094 | 950,339 |
| Interest on long-term debt | 22,603 | - | 22,603 | 13,889 |
| Loss on disposition of fixed assets | 166,727 | - | 166,727 | |
| Transfers | 613 | (613) | - | |
| Total expenses and transfers | 31,083,381 | 226,892 | 31,310,273 | 37,713,344 |
| **Increase (decrease) in net position** | 7,727,937 | 4,090 | 7,732,027 | 430,219 |
| Beginning net position | 89,063,284 | 232,274 | 89,295,558 | 88,865,339 |
| Ending net position | $ 96,791,221 | $ 236,364 | $ 97,027,585 | $ 89,295,558 |

**Property taxes provide 34% of the revenues for Governmental Activities, while state shared revenues provide 12%, and sales and use taxes provide 9%. Operating grants comprised 24% of revenues. Most of the Governmental Activities resources are spent for Public Safety (34%), General Government (18%),Economic Environment (12%), Human Services (5%), Transportation (18%) and Physical Environment (6%) .**

## FUND FINANCIAL INFORMATION

### Governmental Funds

### General Fund

**The County's General Fund is the main operating fund of the County. It is used to account for all financial resources that are not restricted by State or Federal laws, County ordinances or other externally imposed requirements. As of September 30, 2021, total assets were $12,747,602 and total liabilities were $331,624. The ending fund balance was $12,415,978. $1,220,268 of the ending fund balance is assigned or restricted for specific identified purposes. $11,195,710 is reflected as unassigned in the financial statements, but is included in the budget for the next fiscal year to fund reserves and various capital projects.**

**As of September 30, 2021, total revenue, $16,456,763 exceeded total expenditures of $5,685,582, by $10,771,181. In addition, $9,742,926 was also transferred to constitutional officers to fund their budgets and to other funds for operational costs. Total transfers in from other funds was $201,827. The net increase in the fund balance in the General Fund was $1,230,082.**

**During the fiscal year, the County amended and increased the General Fund budget by $324,007. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 97%.**

### Other Governmental Funds

**Financial highlights of selected other County funds follow:**

**The Small County Sales Surtax Tax Fund accounts for the local one-cent discretionary small county sales surtax. County voters approved the one-cent sales tax in October 1999, for a period of 30 years, beginning January 1, 2000. The proceeds from the sales tax were initially used to pay the principal and interest payments on the Sales Tax Revenue Bonds, that were issued to provide funds to acquire, construct, and equip a hospital facility located in the County. The Sales Tax Revenue Bonds were fully paid off in the 2018 fiscal year. The sales tax is now being accounted for in the Small County Sales Surtax Fund. The tax generated $2,108,289 in the 2021 fiscal year, reflecting a 9% increase from the prior fiscal year's $1,937,699.**

**The Municipal Services Taxing Unit (MSTU) Fund is used to account for the provision of fire services, building and planning services, animal control and code enforcement. The primary source of funds, 77%, is ad valorem taxes. 72% of the total expenditures incurred in the MSTU fund are for fire services provided in the unincorporated area of the County.**

**The Road and Bridge (Transportation) Fund accounts for motor fuel taxes designated for the annual maintenance of roads, bridges, right-of-way, drainage systems, etc. The County has the legal authority to levy ad valorem taxes for the Transportation Fund, but has elected not to do so. As of September 30, 2021, revenues and transfers in were less than expenditures and transfers out by $47,818. Operational costs of the County Road Department decreased by $437,250 while capital expenditures increased by $246,158. Gas tax revenue increased at a rate of 5.8%. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. $165,000 was transferred in the 2021 fiscal year which would otherwise been available for road paving or other purposes.**

**The FRA Rail Grant Fund is used to account for the Federal Railroad Administration rail grant which funded railroad track and bridge improvements to upgrade service to the Foley Cellulous Mill, a large employer in Taylor County.**

The Secondary Road Projects (Paving) Fund accounts for the use of gas taxes restricted for transportation improvements, such as roads, bridges, and right-of-way acquisition. This gas tax revenue increased by 6% $(53,344). There were $1,614,590 in capital outlay expenditures for road paving projects in 2021 as compared to $160,759 in 2020. $165,000 was transferred to the Road and Bridge Fund. This fund had a fund balance of $2,429,148 at the end of the 2021 fiscal year. These funds have been, or will be committed for on-going road-paving projects.

The Sheriff General Fund is the operating fund of the Sheriff, a constitutional officer. The primary source of funds are transfers from the Board of County Commissioners General Fund. Expenditures represent 22% of total expenditures of the governmental funds. Expenditures total $7,784,470 for the year. By law this fund has no ending fund balance.

### Proprietary Fund

The Airport Enterprise Fund is used to account for the revenues, expenses, assets, and liabilities associated with the County operated aviation fuel sales at the County airport facility. This is operated like a business, where the rates established by the County should generate sufficient funds to pay the costs of current operations and provide for the accumulation of funding for capital asset acquisition. Total assets as of September 30, 2021, were $267,853, total liabilities were $25,369, and net position was $236,364. Operating revenue was $230,982. Operating expenses were $226,892. Then net operating income was $4,090.

## CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2021, is $82,660,278 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

### Capital Assets

The increase of $1,320,693 from the prior year is primarily attributable to capital additions and infrastructure depreciation.

| | Beginning Balance | Additions | Deletions and Adjustments | Balance |
|---|---|---|---|---|
| *Governmental Activities:* | | | | |
| Capital assets | | | | |
| Land and improvements | $ 24,866,373 | $ 6,400 | $ - | $ 24,872,773 |
| Construction in progress and improvements | 10,324,810 | 679,827 | - | 11,004,637 |
| Infrastructure | 91,299,747 | 3,936,103 | - | 95,235,850 |
| Buildings | 29,350,150 | 199,054 | (932,750) | 28,616,454 |
| Equipment | 22,574,280 | 2,077,046 | (1,098,545) | 23,552,781 |
| Total accumulated depreciation | (97,168,403) | (5,409,928) | 1,864,568 | (100,713,763) |
| Capital assets, net | $ 81,246,957 | $ 1,488,502 | $ (166,727) | $ 82,568,732 |
| *Business type activities:* | | | | |
| Equipment | $ 160,317 | $ - | $ - | $ 160,317 |
| Less accumulated depreciation | (67,689) | (1,082) | - | (68,771) |
| Business activities capital assets, net | $ 86,010 | $ (1,082) | $ - | $ 91,546 |

## DEBT MANAGEMENT

A summary of County debt transactions for the fiscal year ended September 30, 2021 follows:

| | Balance at 9/30/2020 | Additions | Deletions | Balance at 9/30/2021 | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Capital Leases | $ 753,328 | $ 325,693 | $ (567,104) | $ 511,917 | $ 179,888 |
| Other liabilities: | | | | | |
| Compensated Absences payable | 1,189,118 | - | (546,648) | 642,470 | 96,371 |
| County's proportionate share of FRS pension liability | 20,349,893 | - | (14,566,404) | 5,783,489 | 307,734 |
| | 22,292,339 | 325,693 | (15,680,156) | 6,937,876 | 583,993 |
| Business-Type Activities | | | | | |
| County's proportionate share of FRS pension liability | 16,660 | - | (12,094) | 4,566 | 439 |
| | $ 22,308,999 | $ 325,693 | $ (15,692,250) | $ 6,942,442 | $ 584,432 |

## OTHER FINANCIAL INFORMATION

### Economic Factors and Next Year's Budget

- The unemployment rate for the County for September, 2021 was 5.4%. This represents an increase from the prior fiscal year of 3.1%.
- The median family household income for the County in 2021 was $40,306, 28% less than the statewide average of $55,660.
- The County-wide ad valorem tax millage rate for the County was 7.2426 for 2021. There was an increase in revenue of $1,035,533. As a fiscally constrained county, Taylor County received a distribution of $320,011 from the State. It is hopeful that the "offset" will continue in the future.

## REQUEST FOR INFORMATION

**This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning this report or requests for additional information should be addressed to the County Finance Director, 108 N. Jefferson Street, Suite 102, Perry, Florida, 32347, or by calling 850-838-3506, extension 122.**

# BASIC FINANCIAL STATEMENTS

# TAYLOR COUNTY, FLORIDA
## STATEMENT OF NET POSITION
## September 30, 2021

| | Governmental Activities | Business - type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Current assets: | | | |
| Cash and cash equivalents | $ 20,116,357 | $ 158,947 | $ 20,275,304 |
| Accounts receivable - net | 278,910 | - | 278,910 |
| Due from custodial funds | 133,082 | - | 133,082 |
| Due from other governmental units | 1,538,527 | - | 1,538,527 |
| Inventories | 288,623 | 17,360 | 305,983 |
| Investments | 8,536,950 | - | 8,536,950 |
| Total current assets | 30,892,449 | 176,307 | 31,068,756 |
| Noncurrent assets: | | | |
| Capital assets not being depreciated | 20,431,778 | - | 20,431,778 |
| Capital assets being depreciated, net | 62,136,954 | 91,546 | 62,228,500 |
| | 82,568,732 | 91,546 | 82,660,278 |
| Total assets | 113,461,181 | 267,853 | 113,729,034 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Share of pension plan deferred outflows | 3,285,637 | 2,594 | 3,288,231 |
| **LIABILITIES** | | | |
| Current liabilities (payable from current assets): | | | |
| Accounts payable | 1,199,289 | 20,180 | 1,219,469 |
| Due to other governmental units | 5 | - | 5 |
| Accrued wages | 132,110 | - | 132,110 |
| Unearned revenues | 612,601 | - | 612,601 |
| Accrued compensated absences | 96,371 | - | 96,371 |
| Current portion: | | | |
| Capital leases | 179,888 | - | 179,888 |
| Pension liability | 307,734 | 439 | 308,173 |
| Other current liabilities | 36,788 | 623 | 37,411 |
| Total current liabilities (payable from current assets) | 2,564,786 | 21,242 | 2,586,028 |
| Noncurrent liabilities | | | |
| Capital leases payable | 332,029 | - | 332,029 |
| Accrued compensated absences | 546,099 | - | 546,099 |
| Pension plan liability | 5,475,755 | 4,127 | 5,479,882 |
| Total long-term liabilities | 6,353,883 | 4,127 | 6,358,010 |
| Total liabilities | 8,918,669 | 25,369 | 8,944,038 |

(Continued)

# TAYLOR COUNTY, FLORIDA
# STATEMENT OF NET POSITION
## September 30, 2021

| | Governmental Activities | Business - type Activities | Total |
|---|---|---|---|
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Share of pension plan deferred inflows | $ 11,036,928 | $ 8,714 | $ 11,045,642 |
| | 11,036,928 | 8,714 | 11,045,642 |
| **NET POSITION** | | | |
| Invested in capital assets, net of related debt | 82,056,815 | 91,546 | 82,148,361 |
| Restricted | 10,484,008 | - | 10,484,008 |
| Unrestricted | 4,250,398 | 144,818 | 4,395,216 |
| Total net position | $ 96,791,221 | $ 236,364 | $ 97,027,585 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA

## STATEMENT OF ACTIVITIES
## For the Fiscal Year Ended September 30, 2021

| Functions/Programs | Expenses | Program Services: Charges for Services | Program Services: Operating Grants and Contributions | Program Services: Capital Grants and Contributions | Net (Expenses) Revenues and Changes in Net Position: Governmental Activities | Net (Expenses) Revenues and Changes in Net Position: Business Type Activities | Net (Expenses) Revenues and Changes in Net Position: Total |
|---|---|---|---|---|---|---|---|
| Governmental Activities | | | | | | | |
| General government | $ 5,635,433 | $ 1,460,461 | $ 75,642 | $ - | $ (4,099,330) | $ - | $ (4,099,330) |
| Public safety | 10,531,421 | 915,403 | 3,476,239 | 81,688 | (6,058,091) | - | (6,058,091) |
| Physical environment | 1,852,406 | 1,251,997 | 98,961 | 1,191 | (500,257) | - | (500,257) |
| Transportation | 5,637,714 | 116,644 | 3,466,607 | 2,715,936 | 661,473 | - | 661,473 |
| Economic environment | 3,776,016 | - | 2,106,871 | 13,500 | (1,655,645) | - | (1,655,645) |
| Human services | 1,533,556 | 19,645 | 36,960 | - | (1,476,951) | - | (1,476,951) |
| Culture/recreation | 1,160,798 | 164,965 | 79,460 | 227,306 | (689,067) | - | (689,067) |
| Court-related | 766,094 | 559,119 | 75,264 | - | (131,711) | | (131,711) |
| Interest on long-term debt | 22,603 | - | - | - | (22,603) | - | (22,603) |
| Total governmental activities | 30,916,041 | 4,488,234 | 9,416,004 | 3,039,621 | (13,972,182) | - | (13,972,182) |
| Business - type activities | | | | | | | |
| Transportation | | | | | | | |
| Airport | 227,505 | 230,982 | - | - | - | 3,477 | 3,477 |
| Total government | $ 31,143,546 | $ 4,719,216 | $ 9,416,004 | $ 3,039,621 | (13,972,182) | 3,477 | (13,968,705) |
| | | General revenues | | | | | |
| | | Ad valorem taxes | | | 13,105,242 | - | 13,105,242 |
| | | Sales and use taxes | | | 3,514,768 | - | 3,514,768 |
| | | Communications service tax | | | 85,598 | - | 85,598 |
| | | Franchise fees | | | 18,581 | - | 18,581 |
| | | Federal and state shared revenue | | | 4,720,944 | - | 4,720,944 |
| | | Payments in lieu of taxes | | | 30,429 | - | 30,429 |
| | | Interest | | | 12,135 | - | 12,135 |
| | | Miscellaneous | | | 379,762 | - | 379,762 |
| | | Loss on dispostion of fixed assets | | | (166,727) | - | (166,727) |
| | | Transfers in (out) | | | (613) | 613 | - |
| | | Total general revenue and transfers | | | 21,700,119 | 613 | 21,700,732 |
| | | Change in net position | | | 7,727,937 | 4,090 | 7,732,027 |
| | | Net position beginning of year | | | 89,063,284 | 232,274 | 89,295,558 |
| | | Net position end of year | | | $ 96,791,221 | $ 236,364 | $ 97,027,585 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
## GOVERNMENTAL FUNDS
## BALANCE SHEET
## September 30, 2021

| | General | Special Revenue: Road and Bridge | Special Revenue: Municipal Services Taxing Unit | Special Revenue: FRA Rail Grant | Special Revenue: Small County Sales Surtax | Special Revenue: Local Housing Assistance | Special Revenue: Sheriff Operating | Special Revenue: Tax Collector Operating | Capital Projects: Secondary Road Projects | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | |
| Cash | $ 5,305,206 | $ - | $ 1,147,378 | $ 13,527 | $ 4,072,044 | $ 630,770 | $ 257,979 | $ 30,917 | $ 1,336,096 | $ 7,323,440 | $ 20,116,357 |
| Accounts receivable | 33,605 | - | - | - | - | - | 54,061 | - | - | 191,244 | 278,910 |
| Due from other funds | 1,361,525 | 761,057 | 145,416 | - | - | - | - | - | - | 327,515 | 2,595,513 |
| Due from other governmental units | 330,775 | 164,528 | 57,776 | - | 245,805 | - | - | - | 78,462 | 661,191 | 1,538,527 |
| Inventories | - | 288,623 | - | - | - | - | - | - | - | - | 288,623 |
| Investments | 5,716,491 | 334,135 | 521,945 | - | 2,888 | 16,444 | - | - | 1,421,063 | 523,984 | 8,536,950 |
| Total assets | $ 12,747,602 | $ 1,548,343 | $ 1,872,515 | $ 13,527 | $ 4,320,737 | $ 647,214 | $ 312,040 | $ 30,917 | $ 2,834,611 | $ 9,027,374 | $ 33,354,880 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | | | | |
| **LIABILITIES** | | | | | | | | | | | |
| Accounts payable | $ 153,236 | $ 213,561 | $ 25,122 | $ - | $ 68,599 | $ - | $ 232 | $ - | $ 240,463 | $ 508,076 | $ 1,199,289 |
| Accrued wages | 43,814 | 36,906 | 33,181 | - | - | 643 | - | - | - | 17,566 | 132,110 |
| Accrued payroll liabilities | 2,728 | - | - | - | - | - | - | - | - | - | 2,728 |
| Due to other funds | 131,561 | 550,196 | 46,295 | - | 796,826 | - | 311,613 | 28,815 | 165,000 | 432,125 | 2,462,431 |
| Due to other governmental units | 5 | - | - | - | - | - | - | - | - | - | 5 |
| Unearned revenues | - | - | - | - | - | 604,973 | - | - | - | 7,628 | 612,601 |
| Other current liabilities | 280 | - | - | - | - | - | 195 | 2,102 | - | 31,483 | 34,060 |
| Total liabilities | 331,624 | 800,663 | 104,598 | - | 865,425 | 605,616 | 312,040 | 30,917 | 405,463 | 996,878 | 4,443,224 |
| **FUND BALANCES** | | | | | | | | | | | |
| Nonspendable | - | 288,623 | - | - | - | - | - | - | - | - | 288,623 |
| Restricted | 510,193 | 459,057 | - | 13,527 | - | 41,598 | - | - | 2,429,148 | 7,030,486 | 10,484,008 |
| Assigned | 710,075 | - | 1,767,917 | - | 3,465,312 | - | - | - | - | 1,000,011 | 6,943,315 |
| Unassigned | 11,195,710 | - | - | - | - | - | - | - | - | - | 11,195,710 |
| Total fund balances | 12,415,978 | 747,680 | 1,767,917 | 13,527 | 3,465,312 | 41,598 | - | - | 2,429,148 | 8,030,496 | 28,911,656 |
| Total liabilities and fund balances | $ 12,747,602 | $ 1,548,343 | $ 1,872,515 | $ 13,527 | $ 4,320,737 | $ 647,214 | $ 312,040 | $ 30,917 | $ 2,834,611 | $ 9,027,374 | |

| | |
|---|---|
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 82,568,732 |
| Long-term liabilities are not due and payable and are therefore not reported in the funds: | |
| Capital leases | (511,917) |
| Accrued compensated absences | (642,470) |
| FRS pension liability | (5,783,489) |
| Other deferred amounts are not reported in funds because they do not provide or use current resources: | |
| Deferred outflows (inflows) of resources | (7,751,291) |
| Net position of governmental activities | $ 96,791,221 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
## GOVERNMENTAL FUNDS
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
## For the Fiscal Year Ended September 30, 2021

| | | Special Revenue | | | | | | | Capital Projects | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | General | Road and Bridge | Municipal Services Taxing Unit | FRA Rail Grant | Small County Sales Surtax | Local Housing Assistance | Sheriff Operating | Tax Collector Operating | Secondary Road Projects | Other Governmental Funds | Total Governmental Funds |
| REVENUES | | | | | | | | | | | |
| Taxes | $ 11,625,544 | $ 838,104 | $ 1,565,296 | $ - | $ 2,108,289 | $ - | $ - | $ - | $ - | $ 586,956 | $ 16,724,189 |
| Licenses and permits | - | 210 | 240,431 | - | - | - | - | - | - | - | 240,641 |
| Intergovernmental | 4,146,928 | 814,583 | 197,271 | 3,108,575 | - | - | 280,176 | - | 980,020 | 8,366,790 | 17,894,342 |
| Charges for services | 308,514 | - | 7,275 | - | - | - | 93,907 | 907,987 | - | 757,963 | 2,075,646 |
| Fines and forfeitures | 10,504 | - | - | - | - | - | - | - | - | 149,511 | 160,015 |
| Miscellaneous | 198,217 | 22,039 | 11,050 | - | - | - | - | | - | 198,956 | 430,262 |
| Special assessments | 159,652 | - | - | - | - | - | - | - | - | 1,114,436 | 1,274,088 |
| Interest | 7,404 | 290 | 596 | - | 165 | 26 | - | - | 3,260 | 294 | 12,135 |
| Total revenues | 16,456,763 | 1,675,226 | 2,022,019 | 3,108,575 | 2,108,454 | 26 | 374,082 | 907,987 | 983,280 | 11,174,906 | 38,811,318 |
| EXPENDITURES | | | | | | | | | | | |
| Current expenditures | | | | | | | | | | | |
| General government | 1,977,666 | - | 207,244 | - | - | - | - | 1,199,014 | - | 2,559,050 | 5,942,964 |
| Public safety | 937,303 | - | 1,361,363 | - | 227,537 | - | 7,382,714 | - | - | 1,647,638 | 11,556,555 |
| Physical environment | 253,020 | 40,780 | - | - | - | - | - | - | - | 1,488,656 | 1,782,456 |
| Transportation | - | 1,753,063 | - | - | - | - | - | - | 15,240 | 447,386 | 2,215,689 |
| Economic environment | 451,043 | - | - | 3,095,048 | - | 113,609 | - | - | - | 122,525 | 3,782,225 |
| Human services | 607,673 | - | 172,652 | - | - | - | - | - | - | - | 780,325 |
| Culture / recreation | 686,288 | - | - | - | - | - | - | - | - | 24,715 | 711,003 |
| Court-related | 165,493 | - | - | - | - | - | - | - | - | 626,663 | 792,156 |
| Capital outlay | | | | | | | | | | | |
| General government | 55,857 | - | - | - | - | - | - | 2,504 | - | 113,263 | 171,624 |
| Public safety | 153,029 | - | 81,688 | - | - | - | 401,756 | - | - | 33,378 | 669,851 |
| Physical environment | - | - | - | - | - | - | - | - | - | 176,610 | 176,610 |
| Transportation | - | 875,259 | - | - | - | - | - | - | 1,614,590 | 2,711,226 | 5,201,075 |
| Economic environment | - | - | - | - | - | - | - | - | - | - | - |
| Human services | - | - | - | - | 186,827 | - | - | - | - | - | 186,827 |
| Culture / recreation | 340,988 | - | - | - | - | - | - | - | - | 152,454 | 493,442 |
| Court-related | - | - | - | - | - | - | - | - | - | - | - |
| Debt service | | | | | | | | | | | |
| Principal | 41,813 | 248,733 | 69,996 | - | - | - | - | - | - | 206,563 | 567,105 |
| Interest | 15,419 | 2,659 | 4,024 | - | - | - | - | - | - | 501 | 22,603 |
| Total expenditures | 5,685,582 | 2,920,494 | 1,896,967 | 3,095,048 | 414,364 | 113,609 | 7,784,470 | 1,201,518 | 1,629,830 | 10,309,627 | 35,051,509 |
| Excess of revenues over (under) expenditures | 10,771,181 | (1,245,268) | 125,052 | 13,527 | 1,694,090 | (113,583) | (7,410,388) | (293,531) | (646,550) | 865,279 | 3,759,809 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | |
| Proceeds of long-term debt | - | 150,084 | - | - | - | - | - | - | - | 175,610 | 326,694 |
| Interfund transfers in | 201,827 | 1,076,767 | 175,104 | - | - | - | 7,410,388 | 322,346 | - | 2,696,563 | 11,882,995 |
| Interfund transfers out | (9,742,926) | (29,401) | (68,996) | - | (1,615,736) | - | - | (28,815) | (165,000) | (232,734) | (11,883,608) |
| Total other financing sources (uses) | (9,541,099) | 1,197,450 | 106,108 | - | (1,615,736) | - | 7,410,388 | 293,531 | (165,000) | 2,639,439 | 326,081 |
| Net change in fund balances | 1,230,082 | (47,818) | 231,160 | 13,527 | 78,354 | (113,583) | - | - | (811,550) | 3,504,718 | 4,084,890 |
| Fund balances beginning of year | 11,185,896 | 795,498 | 1,536,757 | - | 3,386,958 | 155,181 | - | - | 3,240,698 | 4,525,778 | 24,826,766 |
| Fund balances end of year | $ 12,415,978 | $ 747,680 | $ 1,767,917 | $ 13,527 | $ 3,465,312 | $ 41,598 | $ - | $ - | $ 2,429,148 | $ 8,030,496 | $ 28,911,656 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
## For the Fiscal Year Ended September 30, 2021

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | | $ 4,084,890 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | | |
| Capital outlay | $ 6,898,430 | |
| Less current year depreciation | (5,409,928) | |
| The net effect of dispositions of fixed assets | (166,727) | 1,321,775 |
| Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Proceeds of long-term debt are other financing sources in the governmental funds but are additions to long-term debt in the statement of net position | | |
| Proceeds of long-term debt | (325,694) | |
| Payments for capital leases and notes | 567,105 | |
| | | 241,411 |
| Some revenues (expenses) reported in the statement of activities do not provide (require) the use of current financial resources, therefore, are not reported as revenues (expenditures) in governmental funds. | | |
| Net change in deferred outflows (inflows) of resources | 14,566,404 | |
| Net change in compensated absences | 546,648 | |
| Net change in pension liability | (13,033,191) | |
| | | 2,079,861 |
| Change in net position of governmental activities | | $ 7,727,937 |

See notes to financial statements.

## TAYLOR COUNTY, FLORIDA

## STATEMENT OF NET POSITION
## PROPRIETARY FUND
## September 30, 2021

| | Airport Enterprise |
|---|---|
| **ASSETS** | |
| Current assets: | |
| Cash | $ 158,947 |
| Inventories | 17,360 |
| Total current assets | 176,307 |
| Fixed assets: | |
| Equipment | 160,317 |
| Less: accumulated depreciation | (68,771) |
| Total fixed assets | 91,546 |
| Total assets | 267,853 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Share of pension plan deferred outflows | 2,594 |
| **LIABILITIES** | |
| Current liabilities | |
| Accounts payable | 20,180 |
| Accrued wages | 623 |
| Total current liabilities | 20,803 |
| Noncurrent liabilities | |
| Pension plan liability | 4,566 |
| Total liabilities | 25,369 |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Share of pension plan deferred inflows | 8,714 |
| **NET POSITION** | |
| Invested in capital assets | 91,546 |
| Unrestricted | 144,818 |
| Total net position | $ 236,364 |

**See notes to financial statements.**

# TAYLOR COUNTY, FLORIDA

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
## PROPRIETARY FUND
## For the Fiscal Year Ended September 30, 2021

| | Airport Enterprise |
|---|---|
| **OPERATING REVENUES** | |
| Transportation | |
| Airports | |
| Airport fuel sales | $ 230,982 |
| | 230,982 |
| **OPERATING EXPENSES** | |
| Airport fuel operations | |
| Personnel services | |
| Regular salaries | 15,828 |
| Employee benefits | 6,294 |
| Total personnel services | 22,122 |
| Operating expenses | |
| Communications | 480 |
| Contractual services | 1,995 |
| Utility services | 1,552 |
| Repair and maintenance | 3,957 |
| Petroleum products | 196,317 |
| Supplies | 0 |
| Depreciation | 1,082 |
| Total operating expenses | 205,383 |
| Total operating expenses | 227,505 |
| Operating income before transfers | 3,477 |
| Transfer in | 613 |
| Change in net position | 4,090 |
| Net position, beginning of year | 232,274 |
| Net position, end of year | $ 236,364 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# STATEMENT OF CASH FLOWS
# PROPRIETARY FUND
## For the Fiscal Year Ended September 30, 2021

| | | Airport Enterprise |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Cash received from customers | $ | 230,982 |
| Cash payments to employees | | (15,755) |
| Cash payments for employee benefits | | (7,943) |
| Cash payments for suppliers | | (184,284) |
| Net cash provided by operating activities | | 23,000 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Transfers in | | 613 |
| Cash and cash equivalents, beginning of year | | 135,334 |
| Cash and cash equivalents, end of year | $ | 158,947 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES** | | |
| Operating income | $ | 3,477 |
| Adjustments to reconcile operating income to net cash provided by operating activities | | |
| Depreciation | | 1,082 |
| FRS pension liability and deferred outflows and inflows | | (1,649) |
| Changes in assets and liabilities | | |
| Decrease in: | | |
| Inventories | | 1,957 |
| Increase in: | | |
| Accounts payable | | 18,060 |
| Accrued wages | | 73 |
| Total adjustments | | 19,523 |
| Net cash provided by operating activities | $ | 23,000 |

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS
September 30, 2021

| | | |
|---|---|---|
| ASSETS | | |
| Cash | $ | 706,796 |
| Accounts receivable | | 48,507 |
| Investments | | 118,501 |
| Due from other governmental units | | 477 |
| Total assets | $ | 874,281 |
| | | |
| LIABILITIES | | |
| Due to individuals | $ | 27 |
| Due to other funds | | 133,082 |
| Due to other governmental units | | 15,829 |
| Other current liabilities | | 6,179 |
| Taxes and fees payable | | 343,348 |
| Total liabilities | | 498,465 |
| | | |
| NET POSITION | | |
| Total net position | $ | 375,816 |

See notes to financial statements.

See notes to financial statements.

## TAYLOR COUNTY, FLORIDA

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

## CUSTODIAL FUNDS
For the Fiscal Year Ended September 30, 2021

| | | |
|---|---|---|
| **ADDITIONS** | | |
| Funds held for others | $ | 2,980,782 |
| Cash bonds | | 40,264 |
| Registry of the Court Collections | | 586,191 |
| Property Taxes collected for other governments | | 26,946,981 |
| Sales taxes and fees collected for other governments | | 5,897,686 |
| Tax Collector licenses and fees | | 4,817,951 |
| Sheriff civil fees | | 26,258 |
| Fines, fees and court costs | | 2,840,409 |
| Total additions | | 44,136,522 |
| **DEDUCTIONS** | | |
| Funds held for others | | 2,941,386 |
| Cash bonds | | 21,892 |
| Registry of the Court disbursements | | 558,710 |
| Fines, fees and court costs | | 2,838,934 |
| Taxes and fees payable | | 32,844,667 |
| Sheriff civil fees | | 26,370 |
| Licenses and fees | | 4,802,174 |
| Total deductions | | 44,034,133 |
| Change in net position | | 102,389 |
| Net position - beginning of year | | - |
| Prior period adjustment: | | |
| Restatement | | 273,427 |
| Net position - end of year | $ | 375,816 |

See notes to financial statements.

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

### A. Reporting Entity

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, because of the closeness of their relationships with the County, should be blended as though they are part of the County. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is

financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the County's special purpose financial statements. Management determined that there are no organizations that should be included in the County's financial statements as component units, except for the constitutional officer component units described above.

## B. Measurement Focus and Basis of Accounting

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

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required supplementary information

### 1. Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component units), as well as its discreetly presented component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

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

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted

to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

**2. Fund Financial Statements**

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

Fund financial statements for the primary government's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds, individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the custodial funds. The custodial funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

**3. Governmental Funds**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

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

Any non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

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

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

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

## 4. Proprietary Funds

The County's Airport Enterprise Fund is a proprietary fund. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets.

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

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are

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

**5. Custodial Funds**

The custodial fund use the economic resources measurement focus and the accrual basis of accounting. Ending net position is restricted for individuals, organizations and other governments.

## C. Basis of Presentation

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

**1.Governmental Major Funds:**

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

**FRA Rail Grant Fund -** The FRA Rail Grant Fund is used to account for the Federal Railroad Administration rail grant which funded railroad track and bridge improvements to upgrade service to the Foley Cellulous Mill, a large employer in Taylor County.

**Hospital Sales Tax Fund -** The Hospital Sales Tax Fund accounts for revenues generated by the local option one cent Small County Surtax which is utilized as provided by law.

**Municipal Services Taxing Unit Fund (Municipal Services) -** The Municipal Services Fund accounts for fire control and other services which primarily benefit residents in the unincorporated area of the County. Financing is provided by ad valorem taxes levied in the unincorporated area as well as other revenues primarily attributable to the unincorporated area.

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

**State Housing Initiatives Partnership Fund -** The State Housing Initiatives Partnership Program (SHIP) provides funds to local governments as an incentive to create

partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to provide very low, low, and moderate-income families with assistance to purchase a home, money to repair or replace a home, and many other types of housing assistance. This fund is used to account for the grant receipts and grant expenditures of this program.

**Sheriff Operating Fund** – The Sheriff Operating Fund is the general operating fund of the Sheriff, a Constitutional Officer. It is used to account for all financial resources and expenditures of the Sheriff, except those required to be accounted for in another fund.

**Small County Sales Surtax** – The Small County Sales Surtax Fund is used to account for the proceeds and expenditures of the local option Discretionary Sales Surtax imposed by the County.

**Tax Collector Operating Fund** - The Tax Collector Operating Fund is the general operating fund of the Tax Collector. It is used to account for all financial resources and expenditures of the Tax Collector except those required to be accounted for in another fund.

**Secondary Road Projects Fund** - The Secondary Roads Projects Fund accounts for the expenditures of road and bridge construction. Financing is provided by collections of the 5th and 6th cent state shared gas taxes.

**2. Proprietary Major Fund:**

**Airport Enterprise Fund** - The Airport Enterprise Fund accounts for the revenues, expenses, assets and liabilities associated with the County operated aviation fuel sales at the County airport facility.

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

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

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

**1. Cash and Cash Equivalents**

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

funds and are reported as investments on these statements. The County invests surplus public funds in accordance with Section 218.415 Florida Statutes.

For purposes of the statement of cash flows, the County considers all enterprise fund highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

**2. Investments**

Investments consist of participation in the Local Government Surplus Funds Trust Fund Investment Pool (Florida PRIME) and the Florida Local Government Investment Trust Fund (Trust) and local investments. Fair value of Florida PRIME and the Trust are based on the fair value per share of the underlying portfolio. Due to its utilization as a daily cash investment account, a portion of the Florida PRIME balance in the General Fund is classified with the cash balance on the financial statements.

**3. Receivables and Payables**

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

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts. At September 30, 2021, there was no allowance for doubtful accounts.

**4. Inventories**

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

**5. Restricted Assets**

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

## 6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $1,000 or more and an estimated useful life in excess of one year. Except for roads and bridges constructed prior to October 1, 1981, assets are recorded at historical cost. Roads and bridges constructed prior to October 1, 1981 are reported at estimated historical cost. Donated capital assets are recorded at acquisition value.

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

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

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

The Sheriff is accountable for and thus maintains capital asset records pertaining only to equipment used in his operations. These assets have been combined with the Board's governmental activities capital assets in the statement of net position.

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

| Assets | Years |
|---|---|
| Building and improvements | 7 - 40 |
| Machinery and equipment | 5 - 20 |
| Road and bridge infrastructure | 40 - 50 |

## 7. Capitalization of Interest

Interest costs related to bond issues are capitalized during the construction period. These costs are netted against applicable interest earnings on construction fund investments. During the current year, the County did not have any capitalized interest.

## 8. Revenues Collected in Advance

Revenues collected in advance, reported in government-wide financial statements represent unearned revenues. Revenues collected in advance reported in governmental fund financial statements are measurable but not available at year end because grant conditions for earning the revenue have not been met. The revenues collected in advance

will be recognized as revenue in the fiscal year they are earned in accordance with the modified accrual basis of accounting.

**9. Prepaid Items**

Prepaid insurance and similar items are recorded using the consumption method of accounting. Under the consumption method, services paid for in advance are reported as an asset until the period in which the services are actually consumed.

**10. Accrued Compensated Absences**

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

**11. Deferred Inflows (Outflows) of Resources**

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

**12. Obligation for Bond Arbitrage Rebate**

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2021.

**13. Landfill Closure Costs**

Under the terms of current state and federal regulations, the County was required to place a final cover on closed landfill areas, and to perform certain monitoring and maintenance functions for a period of twenty years after closure. The County recognized these costs of post-closure maintenance annually. In April 2016, the County was fully released from this obligation by the State Department of Environmental Protection.

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

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

"Total fund balances" of the County's governmental funds ($28,911,656) differs from "net position" of governmental activities ($96,791,221) reported in the statement of net position. This difference primarily results from the long-term economical focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

Capital related items

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

| | |
|---|---|
| **Cost of capital assets** | **$ 183,282,495** |
| **Accumulated depreciation** | **(100,713,763)** |
| **Total** | **$ 82,568,732** |

Long-term debt transactions

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2021, were:

| | |
|---|---|
| **Capital leases payable** | **$ (511,917)** |
| **Compensated absences** | **(642,470)** |
| **Pension liability** | **(5,783,489)** |
| **Total** | **$ (6,937,876)** |

Deferred Outflow and Inflow of Resources

The net effect of deferred outflows and inflows of resources related to the County's proportionate share of the FRS pension plan liability was $(7,751,291).

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of $ 2,462,431 between governmental funds must be eliminated for the statement of net position.

# TAYLOR COUNTY, FLORIDA

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

| | Total Governmental Funds | Capital Related Items | Long-Term Debt Transactions | Deferred Inflows Outflows | Reclassifications and Eliminations | Statement of Net Position |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | $ 20,116,357 | $ - | $ - | $ - | $ - | $ 20,116,357 |
| Accounts receivable - net | 278,910 | - | - | - | - | 278,910 |
| Due from other funds | 2,595,513 | - | - | - | (2,462,431) | 133,082 |
| Due from other governmental units | 1,538,527 | - | - | - | - | 1,538,527 |
| Inventories | 288,623 | - | - | - | - | 288,623 |
| Investments | 8,536,950 | - | - | - | - | 8,536,950 |
| Capital assets - net | - | 82,568,732 | - | - | - | 82,568,732 |
| Total assets | 33,354,880 | 82,568,732 | - | - | (2,462,431) | 113,461,181 |
| DEFERRED OUTFLOW OF RESOURCES | - | - | - | 3,285,637 | - | 3,285,637 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS | 33,354,880 | 82,568,732 | - | 3,285,637 | (2,462,431) | 116,746,818 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | 1,199,289 | - | - | - | - | 1,199,289 |
| Accrued wages | 132,110 | - | - | - | - | 132,110 |
| Accrued payroll liabilities | 2,728 | - | - | - | - | 2,728 |
| Due to other funds | 2,462,431 | - | - | - | (2,462,431) | - |
| Due to other governmental units | 5 | - | - | - | - | 5 |
| Revenues collected in advance | 612,601 | - | - | - | - | 612,601 |
| Other current liabilities | 34,060 | - | - | - | - | 34,060 |
| Accrued compensated absences | - | - | 642,470 | - | - | 642,470 |
| Capital leases payable | - | - | 511,917 | - | - | 511,917 |
| Pension liability | - | - | 5,783,489 | - | - | 5,783,489 |
| Total liabilities | 4,443,224 | - | 6,937,876 | - | (2,462,431) | 8,918,669 |
| DEFERRED INFLOWS OF RESOURCES | - | - | - | 11,036,928 | - | 11,036,928 |
| Fund balances/net position | 28,911,656 | 82,568,732 | (6,937,876) | (7,751,291) | - | 96,791,221 |
| Total liabilities , deferred inflows and net position | $ 33,354,880 | $ 82,568,732 | $ - | $ 3,285,637 | $ (2,462,431) | $ 116,746,818 |

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

The "net change in fund balances" for governmental funds ($4,084,890) differs from the "change in net position" for governmental activities ($7,727,937) reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charges for the year.

| | |
|---|---|
| **Capital outlay** | $ 6,898,429 |
| **Reclassifications /deletions** | (166,727) |
| **Depreciation expense** | (5,409,927) |
| **Difference** | $ 1,321,775 |

Repayments of debt principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities. Proceeds of long-term debt increase fund balance in the governmental fund statements but are increases to liabilities in the Statement of Net Position.

| | |
|---|---|
| **Principal payments made** | $ 567,105 |
| **Debt proceeds** | $ (325,694) |

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

| | |
|---|---|
| **Net change in compensated absences** | $ 546,648 |
| **Net change in pension related liabilities and deferred inflows and outflows of resources** | $ 1,533,213 |

Reclassification and Eliminations

Transfers in and transfers out in the amount of $ 11,882,995 between governmental activities should be eliminated.

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

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

| | Total Governmental Funds | Capital Related Items | Long-term Debt Transactions | Compensated Absences | Net Pension Liability Deferred Inflows/Outflows of Resources | Reclassifications and Eliminations | Statement of Activities |
|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | |
| Taxes | $ 16,724,189 | $ - | $ - | $ - | $ - | $ - | $ 16,724,189 |
| Licenses and permits | 240,641 | - | - | - | - | - | 240,641 |
| Intergovernmental | 17,894,342 | - | - | - | - | - | 17,894,342 |
| Charges for services | 2,075,646 | - | - | - | - | - | 2,075,646 |
| Fines and forfeitures | 160,015 | - | - | - | - | - | 160,015 |
| Special assessments | 1,274,088 | - | - | - | - | - | 1,274,088 |
| Interest | 12,136 | - | - | - | - | - | 12,136 |
| Miscellaneous | 430,262 | - | - | - | - | - | 430,262 |
| Total revenues | 38,811,318 | - | - | - | - | - | 38,811,318 |
| EXPENDITURES | | | | | | | |
| Current Expenditures | | | | | | | |
| General government | 5,911,681 | 158,034 | - | 9,132 | (474,697) | - | 5,604,150 |
| Public safety | 11,556,555 | 338,958 | - | (516,722) | (847,370) | - | 10,531,421 |
| Physical environment | 1,782,455 | 143,837 | - | (14,420) | (59,466) | - | 1,852,405 |
| Transportation | 2,215,689 | 3,532,911 | - | (26,920) | (83,966) | - | 5,637,714 |
| Economic environment | 3,782,225 | 105 | - | - | (6,314) | - | 3,776,016 |
| Human services | 780,325 | 753,380 | - | - | (149) | - | 1,533,556 |
| Culture/recreation | 711,003 | 462,553 | - | 2,282 | (15,040) | - | 1,160,798 |
| Court related | 792,156 | 20,149 | - | - | (46,211) | - | 766,094 |
| Capital outlay | | | | | | | |
| General government | 171,624 | (171,624) | - | - | - | - | - |
| Public safety | 669,851 | (669,851) | - | - | - | - | - |
| Physical environment | 175,610 | (175,610) | - | - | - | - | - |
| Transportation | 5,201,075 | (5,201,075) | - | - | - | - | - |
| Economic environment | - | - | - | - | - | - | - |
| Human services | 186,827 | (186,827) | - | - | - | - | - |
| Culture/recreation | 493,442 | (493,442) | - | - | - | - | - |
| Court related | - | - | - | - | - | - | - |
| Debt Service | | | | | | | |
| Principal | 567,105 | - | (567,105) | - | - | - | - |
| Interest | 22,603 | - | - | - | - | - | 22,603 |
| Total expenditures | 35,020,226 | (1,488,502) | (567,105) | (546,648) | (1,533,213) | - | 30,884,758 |
| Excess of revenues over (under) expenditures | 3,791,092 | 1,488,502 | 567,105 | 546,648 | 1,533,213 | - | 7,926,560 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Loss on dispostion of assets | - | (166,727) | - | - | - | - | (166,727) |
| Debt proceeds | 325,694 | - | (325,694) | - | - | - | - |
| Transfers in | 11,882,995 | - | - | - | - | (11,882,995) | - |
| Transfers out | (11,914,891) | - | - | - | - | 11,882,995 | (31,896) |
| Total other financing sources (uses) | 293,798 | (166,727) | (325,694) | - | - | - | (198,623) |
| Net change in fund balance | 4,084,890 | 1,321,775 | 241,411 | 546,648 | 1,533,213 | - | 7,727,937 |
| Fund balances at beginning of year | 24,826,766 | 81,246,957 | (753,328) | $ (1,189,118) | (15,067,993) | - | 89,063,284 |
| Fund balances at end of year | $ 28,911,656 | $ 82,568,732 | $ (511,917) | $ (642,470) | $ (13,534,780) | $ - | $ 96,791,221 |

## NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Budgets and Budgetary Accounting

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

1. Prior to July 15, the Clerk of the Circuit Court serving as Budget Officer submits to the Board of County Commissioners a tentative budget for the fiscal year commencing October 1.

2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.

3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.

4. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.

5. Formal budgetary integration is employed as a management control device in all governmental funds.

6. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2021, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis.

7. Legal control of the budget is exercised pursuant to applicable provisions of *Florida Statutes*.

8. Appropriations for the County lapse at the close of the fiscal year.

9. The following is a comparison of the appropriations to total expenses for the proprietary fund for the fiscal year ended September 30, 2021.

| | Appropriations | Expenses | Variance Positive |
|---|---|---|---|
| **Primary Government Enterprise Funds:** | | | |
| **Airport Enterprise** | $ 357,413 | $ 226,423 | $ 130,990 |

## NOTE 4. CASH AND CASH EQUIVALENTS

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

### A. Deposits

At September 30, 2021, the carrying amount of the County's bank deposits was $20,980,645. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

### B. Investments

*Florida Statutes*, and various bond covenants authorize investments in certificates of deposit, money market accounts and savings accounts provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280 Florida Statutes;, repurchase agreements guaranteed by the United States Government; the Local Government Surplus Funds Trust Fund, obligations by the Florida State Board of Administration, Florida Local Government Investment Trust Fund, obligations of the U.S. Government, obligations of government agencies unconditionally guaranteed by the U.S. Government, obligations of the Federal Home Loan Mortgage Corporation, including Federal Home Mortgage Corporation participation certificates, obligations of the Federal Home Loan Bank, obligations of the Government National Mortgage Association, obligations of the Federal National Mortgage Association and Securities of any management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., provided the portfolio is limited to U.S. Government obligations and to repurchase agreements fully collateralized by U.S. Government obligations. The Board invested only in these types of instruments during the fiscal year.

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

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

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

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

The County's investments at September 30, 2021 consisted of the following:

***Florida PRIME***

The County's investment in Florida PRIME is administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Throughout the year and as of September 30, 2021. The Florida PRIME has met the criteria as a qualifying pool and was assigned a rating of "AAAm" by the Standard and Poor's Rating Service. As of September 30, 2021 the County had a balance of $5,407,646 invested in Florida PRIME. The County's position in the pool is valued the same as the pool shares based on amortized cost, which approximates fair value, and is treated as a cash equivalent investment in financial statement presentation. The Florida PRIME has no limitations or restrictions on withdrawals; however the Executive Director, in event of a material event, may limit withdrawals form the fund for 48 hours with the option for the trustees of the fund to extend up to an additional 15 days. Florida PRIME's most recent financial statements can be found at https://www.sbafla.com/prime/Audits/tabid/582Default.aspx. The investment policies related to Florida PRIME can be found at https://www.sbafla.com/prime/home/RiskManagementOversight.aspx.

**Investment Objective**

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

**Interest Rate Risk**

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2021, is 49 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2021, is 64 days.

**Foreign Currency Risk**

Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2020 through September 30, 2021.

**Credit Risk**

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

**Fair Value Hierarchy**

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

**Limitations or Restrictions on Withdrawals**

As of September 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

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

The Florida Local Government Investment Trust (Florida Trust) is a local government investment pool (LGIP) developed through the joint efforts of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Association of Counties (FAC). Organized on December 12, 1991, The Florida Trust is designed to complement existing investment programs by providing investment vehicles for funds that can be invested in short- to intermediate-term securities and have returns generally greater than the national average for money market instruments. The Florida Trust offers two open-ended, professionally managed funds available only to public entities in Florida, the Short-term Bond Fund and the Day to Day Fund. All of the County's investment was invested in the Day to Day Fund. The Florida Trust Day to Day Fund had a net position of $874,820,847 at

September 30, 2021. The Day to Day Fund is a Fitch AAAm rated money market product offering a fiscally conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The average maturity was 48 days as of September 30, 2021. Investments are reported at fair value based on the fair value per share of the underlying portfolio. Of the total investments Day to Day Fund 6.71% was invested in U.S. Treasury Notes. 20.11% was invested in commercial paper. 23.49% was invested in repurchase agreements, 6.77% was invested in government related securities, 10.63% was invested in Corporates, .14% was invested in money market funds, 14.73% was invested in Certificates of Deposit. 11.93% was invested in Asset Backed Securities and 5.49% was invested in Municipals. The Florida FIT reports all share information at Net Asset Value, which reflects fair value accounting. The fair value of the position the County has in this external investment pool is the same value of pool shares held by the County . There are no restrictions or terms and conditions on the County redeeming the investments. There is no regulatory oversight of the external investment pool. The County has no unfunded commitments that are related to this investment .

As of September 30, 2021, the County had investments with the following issuers in the percentages of total investments and categories shown below:

**Schedule of Investments at September 30, 2021**

| Investment | Maturities | Fair Value/ Carrying Amount |
|---|---|---|
| State Board of Administration Local Government | | |
| Local Government Surplus Trust Fund Florida PRIME | 49 Day Average | $ 5,407,646 |
| Florida Local Government Day to Day Fund | 48 Day Average | 3,247,588 |
| Total Investments | | $ 8,655,234 |

- Section 218.415(18), *Florida Statutes*, requires the County to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All County investments complied with this provision of law.

There were no legal or contractual provisions regarding deposits and investments at year end.

## NOTE 5. PROPERTY TAX REVENUES

Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2020-2021 fiscal year were levied in October 2020. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year end.

## NOTE 6. CAPITAL ASSETS

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

| | Beginning Balance | Additions | Deletions and Adjustments | Ending Balance |
|---|---|---|---|---|
| *Governmental Activities:* | | | | |
| Capital assets, not being depreciated | | | | |
| Land and improvements | $ 15,363,174 | $ 6,400 | $ - | $ 15,369,574 |
| Construction in progress | 4,382,377 | 679,827 | - | 5,062,204 |
| Total capital assets, not being depreciated | 19,745,551 | 686,227 | - | 20,431,778 |
| Capital assets, being depreciated | | | | |
| Improvements | 9,503,199 | - | - | 9,503,199 |
| Construction improvements | 5,942,433 | - | - | 5,942,433 |
| Infrastructure | 91,299,747 | 3,936,103 | - | 95,235,850 |
| Buildings | 29,350,150 | 199,054 | (932,750) | 28,616,454 |
| Equipment | 19,151,674 | 1,675,290 | (1,098,545) | 19,728,419 |
| Sheriff equipment | 3,422,606 | 401,756 | - | 3,824,362 |
| Total capital assets being depreciated | 158,669,809 | 6,212,203 | (2,031,295) | 162,850,717 |
| Less accumulated depreciation | | | | |
| Board of County Commissioners | (94,666,425) | (5,254,624) | 1,864,568 | (98,056,481) |
| Sheriff | (2,501,978) | (155,304) | - | (2,657,282) |
| Total accumulated depreciation | (97,168,403) | (5,409,928) | 1,864,568 | (100,713,763) |
| Capital assets, being depreciated net | 61,501,406 | 802,275 | (166,727) | 62,136,954 |
| Governmental activities capital assets, net | $ 81,246,957 | $ 1,488,502 | $ (166,727) | $ 82,568,732 |
| *Business type activities:* | | | | |
| Equipment | $ 160,317 | $ - | $ - | $ 160,317 |
| Less accumulated depreciation | (67,689) | (1,082) | - | (68,771) |
| Business activities capital assets, net | $ 92,628 | $ (1,082) | $ - | $ 91,546 |

## Primary Government

Depreciation expense was charged to functions/programs of the County as follows:

| | |
|---|---|
| **Governmental activities:** | |
| **General Government** | **$ 66,072** |
| **Public Safety** | **183,654** |
| **Physical Environment** | **143,837** |
| **Transportation** | **3,532,911** |
| **Economic Environment** | **105** |
| **Human Services** | **753,380** |
| **Culture/Recreation** | **462,553** |
| **Court-related and other** | **112,112** |
| **Sheriff** | **155,304** |
| **Total depreciation expense-governmental activities** | **$ 5,409,928** |
| | |
| **Business-type activities** | |
| **Airport Enterprise** | **$ 1,082** |
| **Total depreciation expense business-type activities** | **$ 1,082** |

## NOTE 7. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2021, were:

| FUND | Interfund Receivables | Interfund Payables |
|---|---|---|
| General | $ 1,361,525 | $ 131,561 |
| Airport Fund | - | 338 |
| Hospital Debt Service | - | 28,169 |
| Municipal Services Benefit Unit | - | 12,542 |
| Municipal Services Taxing Unit | 145,416 | 46,295 |
| Road and Bridge | 761,057 | 550,196 |
| Secondary Road Projects | - | 165,000 |
| Small County Road Assistance | - | 60,422 |
| Small County Sales Surtax | - | 796,826 |
| Small County Outreach Project | - | 100,494 |
| Solid Waste | 215,510 | 47,703 |
| Community Development Block Grant | - | 351 |
| Clerk Public Records Modernization Trust | 112,005 | - |
| Clerk Operating. | - | 27,424 |
| Clerk Trust | - | 112,009 |
| Property Appraiser Operating | - | 17,577 |
| Sheriff Operating | - | 311,613 |
| Sheriff Individual Depository | - | 3,500 |
| Supervisor of Elections Operating | - | 3,509 |
| Tax Collector Operating | - | 28,815 |
| Tax Collector Tag | - | 2,523 |
| Tax Collector Tax | - | 15,050 |
| Tourism Tax Infrastructure | - | 80,560 |
| Tourism Tax 4th and 5th Cent | - | 53,036 |
| Total | $ 2,595,513 | $ 2,595,513 |

All balances are anticipated to be liquidated within the next fiscal year.

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

## NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2021, consisted of the following:

| | | |
|---|---|---|
| **Transfers from General Fund to:** | | |
| Airport Enterprise Fund | $ | 613 |
| Airport Fund | | 919 |
| Landfill Fund | | 307 |
| Municipal Services Taxing Unit Fund | | 94,432 |
| Road and Bridge Fund | | 88,216 |
| Solid Waste Fund | | 23,108 |
| Clerk Operating Fund | | 965,694 |
| Property Appraiser Operating Fund | | 853,365 |
| Sheriff Operating Fund | | 6,954,554 |
| Supervisor Operating Fund | | 584,222 |
| Tax Collector Operating Fund | | 177,496 |
| **Transfers from Road and Bridge Fund to:** | | |
| General Fund | | 29,401 |
| **Transfers from Secondary Road Projects Fund to:** | | |
| Road and Bridge Fund | | 165,000 |
| **Transfers from the Municipal Services Benefit Unit Fund to:** | | |
| Tax Collector Operating Fund | | 1,350 |
| **Transfers from Municipal Services Taxing Unit Fund to:** | | |
| General Fund | | 38,830 |
| Solid Waste Fund | | 6,720 |
| Tax Collector Operating Fund | | 23,446 |
| **Transfers from Small County Sales Surtax Fund to:** | | |
| Road and Bridge Fund | | 823,551 |
| Municipal Services Taxing Unit Fund | | 80,628 |
| Solid Waste Fund | | 207,063 |
| Sheriff Operating Fund | | 504,494 |
| **Transfers from Solid Waste Fund to :** | | |
| Tax Collector Operating Fund | | 91,240 |
| **Transfer from Supervisor of Elections Operating to:** | | |
| General Fund | | 3,509 |
| **Transfer from Tourist Development 4th and 5th Cent to:** | | |
| General Fund | | 53,036 |
| **Transfers from Tourist Tax Infrastructure to:** | | |
| General Fund | | 80,560 |
| **Transfer from Tax Collector Operating to:** | | |
| General Fund | | 28,815 |
| **Transfer from Sheriff Local Law Enforcement Block Grant to:** | | |
| Sheriff Operating Fund | | 3,039 |
| Total transfers | $ | 11,883,608 |

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

## NOTE 9. RECEIVABLE AND PAYABLE BALANCES

### Receivables

Receivables at September 30, 2021, were as follows:

| | Accounts Receivable | Due from Other Governments | Total Receivables |
|---|---|---|---|
| **Governmental Activities:** | | | |
| General | $ 33,605 | $ 330,775 | $ 364,380 |
| Road and Bridge | - | 164,528 | 164,528 |
| Municipal Services Taxing Unit | - | 57,776 | 57,776 |
| Sheriff Operating | 54,061 | - | 54,061 |
| Secondary Road Projects | - | 78,452 | 78,452 |
| Small County Sales Surtax | - | 245,805 | 245,805 |
| Other governmental | 191,244 | 661,191 | 852,435 |
| Total governmental activities | $ 278,910 | $ 1,538,527 | $ 1,817,437 |
| **Business-type Activities:** | | | |
| Airport Enterprise | $ - | $ - | $ - |
| Total business-type activities | $ 278,910 | $ 1,538,527 | $ 1,817,437 |

### Payables

Payables at September 30, 2021, were as follows:

| | Vendors | Due to Other Governmental Units | Accrued Wages and Benefits | Total |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| General | $ 153,236 | $ 5 | $ 43,814 | $ 197,055 |
| Local Housing | - | - | 643 | 643 |
| Municipal Services | 25,122 | - | 33,181 | 58,303 |
| Road and Bridge | 213,561 | - | 36,906 | 250,467 |
| Sheriff Operating | 232 | - | - | 232 |
| Smalll County Surtax | 58,599 | - | - | 58,599 |
| Secondary Road Projects | 240,463 | - | - | 240,463 |
| Other governmental | 508,076 | - | 17,566 | 525,642 |
| Total governmental activities | $ 1,199,289 | $ 5 | $ 132,110 | $ 1,331,404 |
| **Business-type Activities:** | | | | |
| Airport Enterprise | $ 20,180 | $ - | $ 623 | $ 20,803 |
| Total business-type activities | $ 20,180 | $ - | $ 623 | $ 20,803 |

## NOTE 10.CAPITAL LEASES

### A. Capital Lease Dominion Voting Systems, Inc.

The Board entered into a lease with Dominion Voting Systems, Inc. on June 6, 2016. The lease in the amount of $457,856 was used to purchase voting equipment and related software and support. The lease is being paid in annual payments of $57,232 over eight years without interest beginning December, 2017.

### B. Capital Lease Beard Equipment Company

The Board entered into an agreement with Beard Equipment Company on March 26, 2018 for the lease purchase of two motor graders. The lease in the amount of $387,000 is being paid in thirty-six monthly installments of $11,290 including interest at 2.98%.

### C. Capital Lease City National Capital Finance, Inc.

In December, 2017, the Board entered into a lease purchase agreement with Capital Lease National Capital Finance, Inc. for the purchase of a fire truck. The lease in the amount of $400,624 is being paid in six annual installments of $74,020 including interest at 2.83%.

### D. Capital Leases Santander Leasing, LLC.

The Board entered into a lease purchase agreement with Santander Leasing, LLC. for the purchase of a Mack truck. The lease in the amount of $150,084 is being paid with a beginning payment of $31,454 in January 2021 and five subsequent annual payments of $31,454 including interest at 2.85%.

The Board entered into a lease purchase agreement with Santander Leasing, LLC. for the purchase of another Mack truck. The lease in the amount of $175,610 is being paid with a beginning payment of $31,454 in January 2021 and five subsequent annual payments of $31,454 including interest at 2.85%.

The following is a schedule of lease principal and interest payments for the duration of the contract leases:

| Year Ending September 30 | Principal | Interest | Total |
|---|---|---|---|
| 2022 | $ 179,888 | $ 19,522 | $ 199,410 |
| 2023 | 109,353 | 11,489 | 120,842 |
| 2024 | 110,838 | 5,289 | 116,127 |
| 2025 | 55,133 | 2,691 | 57,824 |
| 2026 | 56,705 | 1,616 | 58,321 |
| Total | $ 511,917 | $ 38,991 | $ 552,524 |

Equipment purchased with these leases totaled $1,571,174. Accumulated depreciation on the equipment at September 30, 2021 was $474,916.

## NOTE 11.LONG-TERM LIABILITIES

### Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

| | Balance at 9/30/2020 | Additions | Deletions | Balance at 9/30/2021 | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Capital Lease - Dominion Voting Systems | $ 228,928 | $ - | $ (57,232) | $ 171,696 | $ 57,232 |
| Capital Lease - City National Capital Finance, Inc. | 141,976 | - | (69,996) | 71,980 | 71,980 |
| Capital Lease - Beard Equipment Company | 98,611 | - | (98,611) | - | - |
| Capital Lease - Santander Leasing, LLC. | 283,813 | 325,693 | (341,265) | 268,241 | 50,676 |
| Other liabilities: | | | | | |
| Compensated Absences payable | 1,189,118 | - | (546,648) | 642,470 | 96,371 |
| County's proportionate share of FRS pension liability | 20,349,893 | - | (14,566,404) | 5,783,489 | 307,734 |
| | 22,292,339 | 325,693 | (15,680,156) | 6,937,876 | 583,993 |
| Business-Type Activities | | | | | |
| County's proportionate share of FRS pension liability | 16,660 | - | (12,094) | 4,566 | 439 |
| | $ 22,308,999 | $ 325,693 | $ (15,692,250) | $ 6,942,442 | $ 584,432 |

## NOTE 12.RETIREMENT PLANS

Florida Retirement System:

General Information - All of the County's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site:

www.dms.myflorida.com/workforce_operations/retirement/publications.

**Pension Plan**

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

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

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

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of- living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three

percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2019 through June 30, 2021 and from July 1, 2019 through September 30, 2021, respectively, were as follows:

| Class | October 1, 2020 - June 30, 2021 | July 1, 2021 - September 30, 2021 |
|---|---|---|
| Regular Class | 10.00% | 10.82% |
| Special Risk Class | 24.45% | 25.89% |
| Special Risk Administrative Support | 35.84% | 37.76% |
| County Elected Officers Class | 49.18% | 51.42% |
| Senior Management Class | 27.29% | 29.01% |
| Deferred Retirement Option Program | 16.98% | 18.34% |

These employer contribution rates include a 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively.

The County's contributions, to the Pension Plan totaled $1,567,620 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2021, the County reported a liability of $2,731,554 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1,2021. The County's proportionate share of the net pension liability was based on the County's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the County's proportionate share was 0.036161021% percent, which was a decrease of -0.003710764205458 4% percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the County recognized pension expense of $(2,438,449). In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 468,193 | $ - |
| Changes in assumptions | 1,869,065 | - |
| Net difference between projected and actual earnings on Pension Plan investments | | (9,529,706) |
| Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions | 122,823 | (1,245,123) |
| County Pension Plan contributions subsequent to the measurement date | 380,586 | - |
| Total | $ 2,840,667 | $ (10,774,829) |

The deferred outflows of resources related to the Pension Plan, totaling $380,586 resulting from County contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

| Fiscal Year Ending September 30 | |
|---|---|
| 2022 | $ (1,464,435) |
| 2023 | (1,707,668) |
| 2024 | (2,262,002) |
| 2025 | (2,898,598) |
| 2026 | 17,955 |
| Thereafter | - |
| | $ (8,314,748) |

Actuarial Assumptions – The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

| | |
|---|---|
| Valuation and Timing | Actuarially determined contribution rates for a given plan year are calculated in the valuation conducted as of the beginning of the preceding plan year (e.g. rates for the 2022-2023 plan year are calculated in the 7/1/2021 actuarial valuation) |
| Actuarial Cost Method | Individual Entry Age |
| Level percent of level dollar | Level percent |
| Closed, open or layered periods | Closed, layered |
| Amortization period | Effective July 1, 2021: New bases are amortized over 20 years<br>Bases established prior to July 1, 2021: amortized over maximum of 20 years. |
| 2019 actuarial cost method change | Amortized over 30 years as level percentage of Tier I pay |
| Payroll growth rate | 3.25% |
| Asset Valuation Method | |
| Smoothing period | 5 years |
| Recognition method | Asymptotic |
| Corridor | 80% - 120% of fair market value |
| Inflation | 2.40% |
| Salary Increases | Varies by membership class and length of service; details in funding actuarial valuation report |
| Investment Rate of Return | 6.80% |
| Cost of Living Adjustments | 3% for pre-July 2011 benefit service; 0% thereafter |
| Retirement Age | Varies by tier, membership class, age and sex; details in funding actuarial valuation report |
| Turnover | Varies by membership class, length of service, age and sex; details in funding actuarial valuation report |
| Mortality | PUB-2010 base table varies by member category and sex, projected generally with Scale MP-2018, details in funding actuarial valuation report |

Other Key Actuarial Assumptions:

The actuarial assumptions that determined the total pension liability as of June 30, 2021 were based on the results of an actuarial experience study for the July 1, 2013 - June 30, 2018 experience observation period.

| | June 30, 2020 | June 30, 2021 |
|---|---|---|
| Discount Rate | 6.80% | 6.80% |
| Long-term expected rate of return net of investment expense | 6.80% | 6.80% |
| Municipal bond rates | NA | NA |
| Valuation Date | July 1,2020 | July 1, 2020 |
| Measurement date | June 30, 2020 | June 30, 2021 |
| Inflation | 2.40% | 2.40% |
| Salary increases including inflation | 3.25% | 3.25% |
| Mortality | PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 | PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 |
| Actuarial cost method | Individual Entry Age | Individual Entry Age |

The following changes to assumptions occurred in the 2021 fiscal year:

The maximum amortization period was decreased to 20 years for all current and future amortization bases.

The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees if future experience follows assumptions and the Actuarially Determined Contribution (ADC) is contributed

in full each year. Therefore the discount rate for calculating the total pension liability is equal to the long-term expected are of return.

The table below contains a summary of return assumptions for various asset classes based on the long-term target asset allocation. The six specific asset classes displayed are per system request and are summarized results of a more detailed market outlook model with additional asset classes.. Each asset class assumption is based on a consistent set of underlying real return assumptions and includes an adjustment for the FRS Actuarial Assumption Conferences's 2.4% inflation assumption. The assumptions are not based on historical returns, by instead are based on a forward-looking capital market economic model.

| Asset Class | Policy Allocation* | Annual Arithmetic Return | Compound Annual (Geometric) Return | Annual Standard Deviation |
|---|---|---|---|---|
| Cash Equivalents | 1.0% | 2.1% | 2.1% | 1.1% |
| Fixed Income | 20.0% | 3.8% | 3.7% | 3.3% |
| Global equity | 54.2% | 8.2% | 6.7% | 17.8% |
| Real estate | 10.3% | 7.1% | 6.2% | 13.8% |
| Private equity | 10.8% | 11.7% | 8.5% | 26.4% |
| Strategic investments | 3.7% | 5.7% | 5.4% | 8.4% |
| | 100.0% | | | |
| Assumed inflation-mean | | | 2.4% | 1.2% |

Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

| | 1% Decrease (5.80%) | Current Discount Rate (6.80%) | 1% Increase (7.80%) |
|---|---|---|---|
| County's proportionate share of the net pension liability | $ 12,215,693 | $ 2,731,554 | $ (5,196,123) |

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

Payables to the Pension Plan - At September 30, 2021

, the County reported a payable in the amount of $16,071 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2021

.

**HIS Plan**

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

Benefits Provided – For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 was 1.66% and 1.66%, respectively. The County contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled. The County's contributions to the HIS Plan totaled $146,465 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2021, the County reported a liability of $3,056,502 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The County's proportionate share of the net pension liability was based on the County's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the County's proportionate share was 0.000249175 percent, which was a decrease of -0.000353415 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2020, the County recognized pension expense of $213,845. In addition the County reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 102,278 | $ (1,280) |
| Changes in assumptions | 240,173 | (125,936) |
| Net difference between projected and actual earnings on HIS Plan investments | 3,186 | - |
| Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions | 64,292 | (143,597) |
| County HIS Plan contributions subsequent to the measurement date | 37,635 | - |
| Total | $ 447,564 | $ (270,813) |

The deferred outflows of resources related to the HIS Plan, totaling $37,635 resulting from County contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

| Fiscal Year Ending September 30 | |
|---|---|
| 2022 | $ 38,317 |
| 2023 | 12,207 |
| 2024 | 25,186 |
| 2025 | 33,431 |
| 2026 | 25,003 |
| Thereafter | 4,972 |
| | $ 139,116 |

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

| | |
|---|---|
| Inflation | 2.40 % |
| Salary increases | 3.25%, average, including inflation |

| | |
|---|---|
| Discount rate and the long-term expected rate of return | 6.80% |
| Municipal bond rate | 2.16% Bond Buyer General Obligation 20-Bond Municipal Bond Index |

Mortality rates were based on Pub-2010 base table.

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

The following changes to assumptions occurred in the 2021 fiscal year:

The municipal bonds rate used to determine total pension liability was decreased from 2.21% to 2.16%.

Discount Rate - The discount rate used to measure the total pension liability was 2.16%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.16%) or one percentage point higher (3.16%) than the current rate:

| | 1% Decrease (1.16%) | Current Discount Rate (2.16%) | 1% Increase (3.16%) |
|---|---|---|---|
| County's proportionate share of the net pension liability | $ 3,533,612 | $ 3,056,502 | $ 2,665,616 |

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

Payables to the Pension Plan - At September 30, 2020, the County reported a payable in the amount of $1,709 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2021.

**Investment Plan**

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2020-21 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class 7.95%, Special Risk class 14.00%, Senior Management Service class 7.67% and County Elected Officers class 9.38%. Each of these member classes pay 3% of the contribution.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the County.

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

retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income. The County's had no pension expense for the Investment Plan for the fiscal year ended September 30, 2021.

**NOTE 13.FUND BALANCES GOVERNMENTAL FUNDS**

As of September 30, 2021, fund balances of the governmental funds are classified as follows:

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

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

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

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

**Unassigned** – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions. The County does not have a formal fund balance policy.

The following schedule shows the restricted and assigned fund balances at September 30, 2021.

| | Restricted | Assigned |
|---|---|---|
| **General Fund:** | | |
| State Aid to Libraries Reserve | $ 43,031 | $ - |
| Mosquito Control Reserve | 17,244 | - |
| Emergency 911 Reserve | 36,267 | - |
| Sheriff's Designated Reserves | 101,040 | - |
| Traffic Surcharge Reserve | 9,157 | - |
| Court Related Reserves | - | 264,805 |
| 911 Wireless Supplemental | 206,416 | - |
| 911 Wireless /State | 26,002 | - |
| Sports Complex Donations Reserve | - | 8,469 |
| Sports Complex | - | 35,319 |
| Boat Ramp Reserve | - | 318,945 |
| Jail Maintenance Fund | - | 80,876 |
| Steinhatchee Donation Reserve | - | 1,661 |
| Traffic and SHIP Education | 71,036 | - |
| Total | $ 510,193 | $ 710,075 |
| **Special Revenue Funds:** | | |
| FRA Rail Grant | $ 13,527 | $ - |
| Local Housing | 41,598 | - |
| Municipal Services Taxing Unit | - | 1,767,917 |
| Road and Bridge Fund - Transportation | 459,057 | - |
| Small County Sales Surtax | - | 3,465,312 |
| Total | $ 514,182 | $ 5,233,229 |
| **Capital Projects Funds:** | | |
| Seondary Road projects | $ 2,429,148 | $ - |
| Other Governmental Funds: | $ 7,030,485 | $ 1,000,011 |
| Total | $ 10,484,008 | $ 6,943,315 |

## NOTE 14. CONTINGENT LIABILITIES

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

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

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) was characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activites and results of the County. The occurrence and extent of such an impact will depend on future developments, including (i) the precautionary restrictions on travel or meetings, (ii) government quarantine measures, (iii) voluntary and precautionary

restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the efficts on the economy overall , all of which are uncertain.

## NOTE 15. USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make use of estimates that affect reported amounts in the financial statements. Actual results could differ from estimates.

## NOTE 16. RISK MANAGEMENT

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

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

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

## NOTE 17. CONSTRUCTION COMMITMENTS

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

## NOTE 18. JOINT VENTURES - AUCILLA AREA SOLID WASTE ADMINISTRATION

The Aucilla Area Solid Waste Administration is a separate entity created by an interlocal agreement between the following counties in Florida:

| County | Share |
|---|---|
| Dixie | 16.7% |
| Jefferson | 22.1% |
| Madison | 28.1% |
| Taylor | 33.1% |

The shares for the counties were based on their respective population and solid waste management use. The governing board for this entity is made up of one representative from each County. Each County Commission appoints one of its members as its

representative to the Board of Aucilla Area Solid Waste Administration. The Board is responsible for oversight and administration of this entity. The joint venture started solid waste disposal operations in December 1992.

The County's share in Aucilla Area Solid Waste Administration's assets, liabilities and equity as of September 30, 2021, is as follows:

| | |
|---|---|
| **Assets** | **$ 24,713,932** |
| **Deferred Outflows of Resources** | **114,442** |
| **Liabilities** | **(13,066,419)** |
| **Deferred Inflows of Resources** | **(211,091)** |
| **Net Position** | **$ 11,550,864** |

During the fiscal year, the County paid dumping fees of $ 386,309 to Aucilla Area Solid Waste Administration and as of September 30, 2021, owed the landfill $ 34,471. Financial information including separately issued financial statements concerning this joint venture can be obtained from the Aucilla Area Solid Waste Administration.

In order to equalize transportation costs in transporting waste to the Aucilla Area Solid Waste Administration landfill, participating counties agreed to reimburse Dixie County for its additional mileage. The interlocal agreement provides that Dixie County will be compensated from the time the landfill opened. The County's share of the reimbursement cost, according to the agreement, is not to exceed $44,000 per year. These transportation costs are paid with landfill surcharge fees paid by the County residents and are reflected as a liability on the accompanying financial statements.

## NOTE 19. OTHER POST-EMPLOYMENT BENEFITS PLAN (OPEB)

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

Due to the fact that no retirees participated in the plan during the year and that it is anticipated that this situation will continue in the future because most employees work until they are eligible for Medicare benefits, management had determined that the County's OPEB obligation at year end would be of a de minimis amount. Management will monitor this situation in the future and take appropriate steps to properly comply with this GASB Statement.

## NOTE 20. FUND BALANCE DEFICIT

The following fund had a fund balance deficit at year end:

| Fund | Deficit |
|---|---|
| Community Development Block Grant | $ (351) |
| Small County Road Assistance | (36,820) |

The County will fund these deficits in the ensuing year by a transfer in of funds or revenues.

## NOTE 21. LEASES

The County has various leases for office equipment with noncancellable terms. The following is a schedule of commitments under these leases:

| Fiscal Years Ending | |
|---|---|
| 2022 | $ 19,753 |
| 2023 | 16,279 |
| 2024 | 12,929 |
| 2025 | 2,189 |
| | $ 51,150 |

Lease expense under these leases was $22,697 for the fiscal year ended September 30, 2021.

## NOTE 22. PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2021, the County adopted GASB No. 84, Fiduciary Activities. This change requires the restatement of the September 30, 2020 fiduciary net position as follows:

| | Custodial Funds |
|---|---|
| Fiduciary Net Position - Beginning of Year as Previously Reported | $ - |
| Cumulative Effect of the Application of GASB Statement No. 84 | |
| Fiduciary Net Position - Beginning of Year, as Restated | 273,427 |
| Total | $ 273,427 |

## NOTE 23. STATE LOCAL HOUSING ASSISTANCE PROGRAM

The following schedule is a statement of SHIP Fund revenues and expenditures by program year.

**TAYLOR COUNTY, FLORIDA**
**COMBINING STATEMENT OF SHIP FUNDS BY PROGRAM YEAR**
**For the Fiscal Year Ended September 30, 2021**

| | SHIP Program Year Ended | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2009 | 2012 | 2013 | 2014 | 2015 | 2017 | 2018 | 2019 | 2020 | CARES | Total |
| REVENUES | | | | | | | | | | | |
| Intergovernmental revenue | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Interest | - | - | - | - | - | - | - | - | 26 | - | 26 |
| Total revenues | - | - | - | - | - | - | - | - | 26 | - | 26 |
| EXPENDITURES | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | |
| Economic environment | - | - | - | - | - | - | 18,724 | 295 | (22,122) | 116,712 | 113,609 |
| Total expenditures | - | - | - | - | - | - | 18,724 | 58,027 | (22,122) | 116,712 | 113,609 |
| Excess of revenues over (under) expenditures | - | - | - | - | - | - | (18,724) | (58,027) | 22,148 | (116,712) | (113,583) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | |
| Interfund transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Interfund transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | - | - | - | - | - | - | (18,724) | (58,027) | 22,148 | (116,712) | (113,583) |
| Fund balances beginning of year | 17 | 23 | 38 | 29 | 17 | (111,526) | 777 | 20,907 | 128,635 | 116,264 | 155,181 |
| Fund balances end of year | $ 17 | $ 23 | $ 38 | $ 29 | $ 17 | $ (111,526) | $ (17,947) | $ (37,120) | $ 150,783 | $ (448) | $ 41,598 |

# REQUIRED SUPPLEMENTARY INFORMATION

## TAYLOR COUNTY, FLORIDA
## GENERAL FUND
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
## For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | $ 11,926,821 | $ 11,926,821 | $ 11,625,544 | $ (301,277) |
| Intergovernmental | 5,555,633 | 5,555,633 | 4,146,928 | (1,408,705) |
| Charges for services | 252,250 | 252,250 | 308,514 | 56,264 |
| Fines and forfeitures | 6,500 | 6,500 | 10,504 | 4,004 |
| Miscellaneous | 206,200 | 206,200 | 198,217 | (7,983) |
| Special assessments | - | - | 159,652 | 159,652 |
| Interest | 75,000 | 75,000 | 7,404 | (67,596) |
| Total revenues | 18,022,404 | 18,022,404 | 16,456,763 | (1,565,641) |
| EXPENDITURES | | | | |
| Current expenditures | | | | |
| General government | 2,266,844 | 2,295,655 | 1,977,656 | 317,999 |
| Public safety | 1,425,765 | 1,535,116 | 937,303 | 597,813 |
| Physical environment | 566,382 | 588,000 | 253,020 | 334,980 |
| Transportation | 147,786 | 159,536 | - | 159,536 |
| Economic environment | 152,151 | 152,917 | 451,043 | (298,126) |
| Human services | 673,676 | 674,180 | 607,673 | 66,507 |
| Culture / recreation | 1,087,326 | 1,137,186 | 686,288 | 450,898 |
| Court-related | 274,002 | 274,360 | 165,493 | 108,867 |
| Capital outlay | | | | |
| General government | 166,882 | 164,239 | 55,857 | 108,382 |
| Public safety | 1,398,858 | 1,558,147 | 153,029 | 1,405,118 |
| Physical environment | 40,130 | 30,247 | - | 30,247 |
| Economic environment | - | - | - | - |
| Human services | - | - | - | - |
| Culture / recreation | 1,087,326 | 1,041,552 | 340,988 | 700,564 |
| Court related | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | 57,232 | (57,232) |
| Total expenditures | 9,287,128 | 9,611,135 | 5,685,582 | 3,925,553 |
| Excess of revenues over expenditures | 8,735,276 | 8,411,269 | 10,771,181 | 2,359,912 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers in | 428,966 | 428,966 | 201,827 | (227,139) |
| Interfund transfers out | (9,680,150) | (9,980,696) | (9,742,926) | 237,770 |
| Total other financing sources (uses) | (9,251,184) | (9,551,730) | (9,541,099) | 10,631 |
| Net change in fund balance | (515,908) | (1,140,461) | 1,230,082 | 2,370,543 |
| Fund balance at beginning of year | 11,185,896 | 11,185,896 | 11,185,896 | - |
| Fund balance at end of year | $ 10,669,988 | $ 10,045,435 | $ 12,415,978 | $ 2,370,543 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
## ROAD AND BRIDGE FUND
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
## For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | $ 769,000 | $ 769,200 | $ 838,104 | $ 68,904 |
| Licenses and permits | 200 | 200 | 210 | 10 |
| Intergovernmental | 777,000 | 77,000 | 814,583 | 737,583 |
| Miscellaneous | 10,000 | 10,000 | 22,039 | 12,039 |
| Interest | 2,000 | 2,000 | 290 | (1,710) |
| Total revenues | 1,558,200 | 858,400 | 1,675,226 | 816,826 |
| EXPENDITURES | | | | |
| Current expenditures | | | | |
| Physical Environment | 71,594 | 72,054 | 40,780 | 31,274 |
| Transportation | 2,272,988 | 2,366,600 | 1,753,063 | 613,537 |
| Capital outlay | | | | |
| Transportation | 754,000 | 754,000 | 875,259 | (121,259) |
| Debt service | | | | |
| Principal | - | - | 248,733 | (248,733) |
| Interest | - | - | 2,659 | (2,659) |
| Total expenditures | 3,098,582 | 3,192,654 | 2,920,494 | 272,160 |
| Excess of revenues over expenditures | (1,540,382) | (2,334,254) | (1,245,268) | 1,088,986 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds of lon-term debt | - | - | 150,084 | 150,084 |
| Interfund transfers in | 1,617,060 | 1,617,060 | 1,076,767 | (540,293) |
| Interfund transfers out | (32,606) | (32,606) | (29,401) | 3,205 |
| Total other financing sources (uses) | 1,584,454 | 1,584,454 | 1,197,450 | (387,004) |
| Net change in fund balance | 44,072 | (749,800) | (47,818) | 701,982 |
| Fund balance at beginning of year | 795,498 | 795,498 | 795,498 | - |
| Fund balance at end of year | $ 839,570 | $ 45,698 | $ 747,680 | $ 701,982 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# MUNICIPAL SERVICES FUND
# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
## For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | $ 1,654,895 | $ 1,654,895 | $ 1,565,296 | $ (89,599) |
| Licenses and permits | 169,050 | 169,050 | 240,431 | 71,381 |
| Intergovernmental | 205,302 | 205,302 | 197,271 | (8,031) |
| Charges for services | 2,450 | 2,450 | 7,275 | 4,825 |
| Miscellaneous | 10,950 | 10,950 | 11,050 | 100 |
| Interest | 8,500 | 8,500 | 696 | (7,804) |
| Total revenues | 2,051,147 | 2,051,147 | 2,022,019 | (29,128) |
| EXPENDITURES | | | | |
| Current expenditures | | | | |
| General government | 89,552 | 90,394 | 207,244 | (116,850) |
| Public safety | 1,909,158 | 2,039,801 | 1,361,363 | 678,438 |
| Human services | - | - | 172,652 | (172,652) |
| Capital outlay | | | | |
| General government | 1,500 | - | - | - |
| Public safety | 85,020 | 166,709 | 81,688 | 85,021 |
| Debt service | | | | |
| Principal | - | - | 69,996 | (69,996) |
| Interest | - | - | 4,024 | (4,024) |
| Total expenditures | 2,085,230 | 2,296,904 | 1,896,967 | 399,937 |
| Excess of revenues over expenditures | (34,083) | (245,757) | 125,052 | 370,809 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers in | 155,189 | 155,189 | 175,104 | 19,915 |
| Interfund transfers out | (48,726) | (48,726) | (68,996) | (20,270) |
| Total other financing sources (uses) | 106,463 | 106,463 | 106,108 | (355) |
| Net change in fund balance | 72,380 | (139,294) | 231,160 | 370,454 |
| Fund balance at beginning of year | 1,429,775 | 1,429,775 | 1,536,757 | - |
| Fund balance at end of year | $ 1,502,155 | $ 1,290,481 | $ 1,767,917 | $ 370,454 |

See notes to financial statements.

## TAYLOR COUNTY, FLORIDA

## FRA RAIL GRANT FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

### For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES** | | | | |
| Intergovernmental | $ - | $ - | $ 3,108,575 | $ 3,108,575 |
| Total revenues | - | - | 3,108,575 | 3,108,575 |
| **EXPENDITURES** | | | | |
| Current expenditures | | | | |
| Economic environment | 1,000,000 | 12,218,591 | 3,095,048 | 9,123,543 |
| Total expenditures | 1,000,000 | 12,218,591 | 3,095,048 | 9,123,543 |
| Excess of revenues over expenditures | (1,000,000) | (12,218,591) | 13,527 | 12,232,118 |
| Net change in fund balance | (1,000,000) | (12,218,591) | 13,527 | 12,232,118 |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | $ (1,000,000) | $ (12,218,591) | $ 13,527 | $ 12,232,118 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA

## SMALL COUNTY SALES SURTAX FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

## For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Taxes | $ 1,700,000 | $ 1,700,000 | $ 2,108,289 | $ 408,289 |
| Interest | - | - | 165 | 165 |
| Total revenues | 1,700,000 | 1,700,000 | 2,108,454 | 408,454 |
| EXPENDITURES | | | | |
| Current expenditures | | | | |
| Public safety | 400,000 | 400,000 | 227,537 | 172,463 |
| Capital oulay | | | | |
| Human services | - | - | 186,827 | (186,827) |
| Total expenditures | 400,000 | 400,000 | 414,364 | (14,364) |
| Excess of revenues over expenditures | 1,300,000 | 1,300,000 | 1,694,090 | 394,090 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers out | (972,320) | (972,320) | (1,615,736) | (643,416) |
| Total other financing sources (uses) | (972,320) | (972,320) | (1,615,736) | (643,416) |
| Net change in fund balance | 327,680 | 327,680 | 78,354 | (249,326) |
| Fund balance at beginning of year | 3,386,958 | 3,386,958 | 3,386,958 | - |
| Fund balance at end of year | $ 3,714,638 | $ 3,714,638 | $ 3,465,312 | $ (249,326) |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
## LOCAL HOUSING FUND
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
## For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES** | | | | |
| Intergovernmental | $ - | $ - | $ - | $ - |
| Interest | - | - | 26 | 26 |
| Total revenues | - | - | 26 | 26 |
| **EXPENDITURES** | | | | |
| Current expenditures | | | | |
| Economic environment | 155,500 | 278,330 | 113,609 | 164,721 |
| Total expenditures | 155,500 | 278,330 | 113,609 | 164,721 |
| Excess of revenues over expenditures | (155,500) | (278,330) | (113,583) | 164,747 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers in | - | - | - | - |
| Interfund transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balance | (155,500) | (278,330) | (113,583) | 164,747 |
| Fund balance at beginning of year | 155,181 | 155,181 | 155,181 | - |
| Fund balance at end of year | $ (319) | $ (123,149) | $ 41,598 | $ 164,747 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# SHERIFF
# OPERATING FUND
# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
# BUDGET AND ACTUAL

## For the Fiscal Year Ended September 30, 2021

| | Operating Fund | | | |
|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ - | $ - | $ 280,175 | $ 280,175 |
| Charges for services | - | - | 93,907 | 93,907 |
| Total revenues | - | - | 374,082 | 374,082 |
| EXPENDITURES | | | | |
| Public Safety | | | | |
| Law enforcement | | | | |
| Personnel services | 4,038,104 | 4,038,104 | 4,146,208 | (108,104) |
| Operating expenses | 522,177 | 522,177 | 765,276 | (243,099) |
| Capital outlay | - | - | 41,639 | (41,639) |
| Operating expenses from the Board of County Commissioners | - | - | 155,376 | (155,376) |
| Capital outlay from Board of County Commissioners | - | - | 349,118 | (349,118) |
| Total law enforcement | 4,560,281 | 4,560,281 | 5,457,617 | (897,336) |
| Detention and correction | | | | |
| Personnel services | 1,877,068 | 1,877,068 | 1,783,047 | 94,021 |
| Operating expenses | 560,705 | 560,705 | 532,807 | 27,898 |
| Capital outlay | - | - | 10,999 | (10,999) |
| Total detention and correction | 2,437,773 | 2,437,773 | 2,326,853 | 110,920 |
| Total expenditures | 6,998,054 | 6,998,054 | 7,784,470 | (786,416) |
| Excess of revenues over (under) expenditures | (6,998,054) | (6,998,054) | (7,410,388) | (412,334) |
| OTHER FINANCING SOURCES | | | | |
| Transfers from other funds | 6,998,054 | 6,998,054 | 7,410,388 | 412,334 |
| Total other financing sources | 6,998,054 | 6,998,054 | 7,410,388 | 412,334 |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | $ - | $ - | $ - | $ - |

See notes to financial statements

# TAYLOR COUNTY, FLORIDA
# TAX COLLECTOR
# OPERATING FUND
# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
## For the Fiscal Year Ended September 30, 2021

| | Operating Fund | | | |
|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 907,987 | $ 907,987 | 907,987 | $ - |
| Total revenues | 907,987 | 907,987 | 907,987 | - |
| EXPENDITURES | | | | |
| General government | | | | |
| Current expenditures | 1,209,466 | 1,209,466 | 1,199,014 | 10,452 |
| Capital outlay | 2,505 | 2,505 | 2,504 | 1 |
| Total expenditures | 1,211,971 | 1,211,971 | 1,201,518 | 10,453 |
| Excess of revenues over (under) expenditures | (303,984) | (303,984) | (293,531) | 10,453 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers from Board of County Commissioners | 303,984 | 303,984 | 322,346 | 18,362 |
| Transfers to the Board of County Commissioners | - | - | (28,815) | (28,815) |
| Total other financing sources (uses) | 303,984 | 303,984 | 293,531 | (10,453) |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | $ - | $ - | $ - | $ - |

See notes to financial statements

## TAYLOR COUNTY, FLORIDA
## SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
## FLORIDA RETIREMENT SYSTEM
## LAST EIGHT FISCAL YEARS

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|
| County's proportionate share of the net pension liability | | | | | | | | |
| Retirement | 0.03616% | 0.03987% | 0.0402% | 0.0403% | 0.0419% | 0.0425% | 0.0397% | .0387% |
| Health insurance subsidy | 0.02492% | 0.02527% | 0.0254% | 0.0262% | 0.0528% | 0.0261% | 0.0254% | .0248% |
| County's proportionate share of the net pension liability | | | | | | | | |
| Retirement | $ 2,731,554 | $ 17,281,019 | $ 13,842,152 | $ 12,139,745 | $ 12,379,213 | $ 10,720,397 | $ 5,131,091 | $ 2,322,814 |
| Health insurance subsidy | 3,056,502 | 3,085,533 | 2,843,784 | 2,775,161 | 2,823,688 | 3,043,175 | 2,585,580 | 2,320,521 |
| Total | $ 5,788,056 | $ 20,366,552 | $ 16,685,936 | $ 14,914,906 | $ 15,202,901 | $ 13,763,572 | $ 7,716,671 | $ 4,643,335 |
| County's covered payroll | $ 9,549,217 | $ 9,530,409 | $ 9,440,679 | $ 8,776,479 | $ 8,694,243 | $ 8,413,619 | $ 8,093,506 | $ 7,749,485 |
| County's proportionate share of the net pension liability as a percentage of its covered employee payroll | 60.61% | 213.70% | 176.75% | 169.94% | 174.86% | 163.59% | 95.34% | 59.92% |
| Plan fiduciary net position as a percentage of the total pension liability | 96.40% | 78.85% | 82.61% | 84.26% | 83.89% | 84.88% | 92.00% | 96.09% |
| Retirement | | | | | | | | |
| Health insurance subsidy | 3.56% | 3.00% | 2.63% | 2.15% | 1.64% | 0.97% | 0.50% | 0.99% |

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

## TAYLOR COUNTY, FLORIDA
## SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
## FLORIDA RETIREMENT SYSTEM
## LAST EIGHT FISCAL YEARS

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|
| Contractually required contributions | | | | | | | | |
| Pension plan | $ 1,567,620 | $ 1,505,664 | $ 1,446,571 | $ 1,289,477 | $ 1,202,635 | $ 1,165,852 | $ 1,093,298 | $ 979,174 |
| Health insurance subsidy | 166,670 | 165,510 | 163,811 | 159,628 | 154,275 | 133,838 | 177,844 | 99,829 |
| | $ 1,734,290 | $ 1,671,174 | $ 1,610,382 | $ 1,449,105 | $ 1,356,910 | $ 1,299,690 | $ 1,271,142 | $ 1,079,003 |
| Contributions in relation to the contractually required contributions | $ 1,734,290 | $ 1,671,174 | $ 1,610,382 | $ 1,449,105 | $ 1,356,910 | $ 1,299,690 | $ 1,271,142 | $ 1,079,003 |
| Contribution deficiency | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's covered employee payroll | $ 9,549,217 | $ 9,530,409 | $ 9,440,679 | $ 8,776,479 | $ 8,694,243 | $ 8,413,619 | $ 8,093,506 | $ 7,749,584 |
| Contributions as a percentage of covered employee payroll | 18.16% | 17.54% | 17.06% | 16.51% | 15.61% | 15.45% | 15.71% | 13.92% |

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

**TAYLOR COUNTY, FLORIDA**
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**
**For the Fiscal Year Ended September 30, 2021**

## A. Budgetary Information:

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental and enterprise funds. All annual appropriations lapse at fiscal year end. The County generally follows these procedures in establishing the budgetary data for the governmental and enterprise funds as reflected in the financial statements:

1. Prior to September 30, the Clerk of the Circuit Court, serving as Budget Officer submits to the Board of County Commissioners a tentative budget for the fiscal year commencing the following October. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Constitutional Officers submit, at various times, to the Board and to certain divisions within the Department of Revenue, State of Florida, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them, as set forth in chapter 129 of Florida Statutes.
5. The Department of Revenue, State of Florida, has the final authority on the operating budgets for the Tax Collector and the Property Appraiser, which are classified as separate special revenue funds.
6. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund, or appropriate for special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.
7. Formal budgetary integration is employed as a management control device in all governmental funds.
8. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2021, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis except that depreciation is not budgeted.
9. Legal control of the budget is exercised pursuant to applicable provisions of Florida Statutes.
10. Appropriations for the County lapse at the close of the fiscal year.

## B. Pension Plan:

**Net Pension Liability**
The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2021, are shown below:

| | FRS | HIS |
|---|---|---|
| Total Pension Liability | $ 209,636,046 | $ 12,719,121 |
| Plan Fiduciary Net Position | (202,082,183) | (452,618) |
| Net Pension Liability | $ 7,553,863 | $ 12,266,503 |
| Plan Fiduciary Net Position as a Percentage of theTotal Pension Liability | 96.40% | 3.56% |

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' GASB 67 valuation as of June 30, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The total pension liability for the HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2021. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

**Basis for Allocation**

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2013 through June 30, 2021, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years June 30, 2015 through June 30, 2021, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's ACFR for that fiscal year.

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

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

**Actuarial Methods and Assumptions**

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the

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

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.40%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for the FRS Pension Plan is 6.80%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the PUB-2010 base table.

The following changes in actuarial assumptions occurred in 2021:

- FRS: Decreasing the maximum amortization period to 20 years for all current and future amortization bases.

- HIS: The municipal bonds rate used to determine total pension liability was decreased from 2.21% to 2.16%.

**SENSITIVITY ANALYSIS**

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis show the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00%lower than the current discount rate at June 30, 2021:

**FRS Net Pension Liability**

| 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|
| 5.80% | 6.80% | 7.80% |
| $ 33,781,383,454 | $ 7,553,863,454 | $ (14,369,402,546) |

**HIS Pension Liability**

| 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|
| 1.16% | 2.16% | 3.16% |
| $ 14,181,266,208 | $ 12,266,503,481 | $ 10,697,783,617 |

## PENSION EXPENSE AND DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

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

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

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

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2021, was 5.7 years for FRS and 6.4 years for HIS. The components of collective pension expense reported in the pension allocation schedules for the fiscal year ended June 30, are presented below for each plan.

| | FRS | | |
|---|---|---|---|
| Description | Recognized in Expense Reporting Period Ended 2021 | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Service Cost | $ 2,648,469,100 | $ - | $ - |
| Interest Cost | 13,713,165,933 | - | - |
| Effect of plan changes | - | - | - |
| Effect of economic, demographic, gains of losses (difference between expected and actual experience | 713,801,012 | 1,294,744,253 | - |
| Effects of assumptions changes or inputs | 2,677,457,858 | 5,168,727,859 | - |
| Member contributions | (756,530,214) | - | - |
| Projected investment earnings | (10,737,817,022) | - | - |
| Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions | - | 1,590,291,600 | (1,590,261,600) |
| Net difference between projected and actual investment earnings | 8,282,725,714 | - | (26,353,530,858) |
| Administrative expenses | 21,740,598 | - | - |
| Total | $ 16,563,012,979 | $ 8,053,763,712 | $ (27,943,792,458) |

| Description | HIS Recognized in Expense Reporting Period Ended 2021 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|---|
| Service Cost | $ 280,658,909 | $ - | $ - |
| Interest Cost | 278,746,908 | - | - |
| Effect of plan changes | - | - | - |
| Effect of economic, demographic, gains of losses (difference between expected and actual experience | 84,706,748 | 410,468,172 | (5,137,715) |
| Effects of assumptions changes or inputs | 230,467,083 | 963,872,605 | (505,411,160) |
| Member contributions | (55,181) | - | - |
| Projected investment earnings | (9,165,135) | - | - |
| Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions | - | 463,337,703 | (463,337,703) |
| Net difference between projected and actual investment earnings | 5,071,841 | 12,787,505 | - |
| Administrative expenses | 193,066 | - | - |
| Total | $ 870,624,239 | $ 1,850,465,985 | $ (973,886,578) |

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

| Reporting Period Ending | FRS | HIS |
|---|---|---|
| 2022 | $ (3,503,139,422) | $ 241,439,339 |
| 2023 | (4,084,984,352) | 76,915,886 |
| 2024 | (5,411,031,735) | 158,699,494 |
| 2025 | (6,933,858,540) | 210,652,397 |
| 2026 | 42,955,303 | 157,543,841 |
| Thereafter | - | 31,328,450 |
| | $ (19,890,058,746) | $ 876,579,407 |

## CAPITAL PROJECTS FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

## COMBINING STATEMENTS

# TAYLOR COUNTY, FLORIDA

## SECONDARY ROAD PROJECTS FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | $ - | $ - | $ 980,020 | $ 980,020 |
| Interest | - | - | 3,260 | 3,260 |
| Total revenues | - | - | 983,280 | 983,280 |
| EXPENDITURES | | | | |
| Transportation | | | | |
| Current expenditures | 78,164 | 78,164 | 15,240 | 62,924 |
| Capital outlay | 2,145,242 | 3,188,453 | 1,614,590 | 1,573,863 |
| Total expenditures | 2,223,406 | 3,266,617 | 1,629,830 | 1,636,787 |
| Excess of revenues over expenditures | (2,223,406) | (3,266,617) | (646,550) | 2,620,067 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers in | - | - | - | - |
| Interfund transfers out | (766,961) | (766,961) | (165,000) | 601,961 |
| Total other financing sources (uses) | (766,961) | (766,961) | (165,000) | 601,961 |
| Net change in fund balance | (2,990,367) | (4,033,578) | (811,550) | 3,222,028 |
| Fund balance at beginning of year | 3,240,698 | 3,240,698 | 3,240,698 | - |
| Fund balance at end of year | $ 250,331 | $ (792,880) | $ 2,429,148 | $ 3,222,028 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING BALANCE SHEET
# September 30, 2021

| | Special Revenue Funds | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Clerk of the Circuit Court | | | | | | | | Property Appraiser | Sheriff | | |
| | Clerk Operating | Clerk Court | Clerk CSE Incentive | Clerk CSE Reimbursement | Public Records Modernization | State Court Fund | Teen Court | Pandemic Recovery | Operating | Drug Task Force Grant | Inmate Welfare | Emergency Management |
| **ASSETS** | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | $ 50,118 | $ 6,508 | $ 17,159 | $ 171,453 | $ 161,996 | $ 2,373 | $ 53,767 | $ 1,191 | $ 17,677 | $ 10,694 | $ 113 | $ 14,033 |
| Accounts receivable | - | - | - | - | - | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | 112,005 | - | - | - | - | - | - | - |
| Due from other governmental units | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments | - | - | - | 403,982 | - | - | - | - | - | - | - | - |
| Total assets | $ 50,118 | $ 6,508 | $ 17,159 | $ 575,435 | $ 274,001 | $ 2,373 | $ 53,767 | $ 1,191 | $ 17,677 | $ 10,694 | $ 113 | $ 14,033 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Accounts payable | $ 22,494 | $ - | $ - | $ - | $ - | $ 1,375 | $ - | $ - | $ 100 | $ - | $ - | $ - |
| Due to other funds | 27,424 | - | - | - | - | - | - | - | 17,577 | - | - | - |
| Accrued wages | - | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | - | - |
| Other current liabilities | 200 | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | 50,118 | - | - | - | - | 1,375 | - | - | 17,677 | - | - | - |
| FUND BALANCES | | | | | | | | | | | | |
| Restricted | - | - | - | - | 274,001 | 998 | 53,767 | 1,191 | - | 10,694 | 113 | 14,033 |
| Assigned | - | 6,508 | 17,159 | 575,435 | - | - | - | - | - | - | - | - |
| Total fund balances | - | 6,508 | 17,159 | 575,435 | 274,001 | 998 | 53,767 | 1,191 | - | 10,694 | 113 | 14,033 |
| Total liabilities and fund balances | $ 50,118 | $ 6,508 | $ 17,159 | $ 575,435 | $ 274,001 | $ 2,373 | $ 53,767 | $ 1,191 | $ 17,677 | $ 10,694 | $ 113 | $ 14,033 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING BALANCE SHEET
# September 30, 2021

| | Special Revenue Funds | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Sheriff | Supervisor of Elections | Board of County Commissioners | | | | | | | | |
| | Special Law Enforcement Trust | Supervisor Operating | Community Development Block Grant | Airport | Solid Waste | MSBU | Tourist Development Trust | Landfill | Florida Boating Improvement | Tourism Tax Infra-structure | Tourism Tax 4th and 5th Cent |
| ASSETS | | | | | | | | | | | |
| Cash | $ 4,875 | $ 6,137 | $ - | $ 57,831 | $ - | $ 296,290 | $ 586,602 | $ 613,411 | $ 1,391 | $ 333,655 | $ 464,050 |
| Accounts receivable | - | 31,283 | - | 1,370 | 42,923 | - | - | 73,242 | - | - | 42,426 |
| Due from other funds | - | - | - | - | 215,510 | - | - | - | - | - | - |
| Due from other governmental units | - | - | - | 76,873 | 3,872 | - | 42,426 | - | 3,112 | 21,213 | - |
| Investments | - | - | - | - | 87,693 | - | - | 3,998 | - | - | - |
| Total assets | $ 4,875 | $ 37,420 | $ - | $ 136,074 | $ 349,998 | $ 296,290 | $ 629,028 | $ 690,651 | $ 4,503 | $ 354,868 | $ 506,476 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Accounts payable | $ - | $ - | $ - | $ 12,254 | $ 39,620 | $ 294 | $ - | $ 53,898 | $ - | $ - | $ - |
| Due to other funds | - | 3,509 | 351 | 338 | 47,703 | 12,542 | | - | - | 80,560 | 53,036 |
| Accrued wages | - | - | - | 1,027 | 15,805 | - | - | 734 | - | - | - |
| Unearned revenue | - | 2,628 | - | 5,000 | - | - | - | - | - | - | - |
| Other current liabilities | - | 31,283 | - | - | - | - | - | - | - | - | - |
| Total liabilities | - | 37,420 | 351 | 18,619 | 103,128 | 12,836 | - | 54,632 | - | 80,560 | 53,036 |
| FUND BALANCES | | | | | | | | | | | |
| Restricted | 4,875 | - | (351) | - | 246,870 | - | 629,028 | 636,019 | 4,503 | 274,308 | 453,440 |
| Assigned | - | - | - | 117,455 | - | 283,454 | - | - | - | - | - |
| Total fund balances | 4,875 | - | (351) | 117,455 | 246,870 | 283,454 | 629,028 | 636,019 | 4,503 | 274,308 | 453,440 |
| Total liabilities and fund balances | $ 4,875 | $ 37,420 | $ - | $ 136,074 | $ 349,998 | $ 296,290 | $ 629,028 | $ 690,651 | $ 4,503 | $ 354,868 | $ 506,476 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING BALANCE SHEET
# September 30, 2021

| | Special Revenue Funds | | | Capital Projects Funds | | | | | | Debt Service Fund | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Board of County Commissioners | | | | | | | |
| ASSETS | Hospital Sales Tax | CARES Act Grant | American Rescue Plan | Old Dixie Highway Grant | DOT Green Street Grant | Small County Road Assistance | Small County Courthouse | Small County Outreach | FDOT Economic Development | Hospital Debt Service | Total Nonmajor governmental Funds |
| Cash | $ 24,468 | $ 2,310,406 | $ 2,094,763 | $ - | $ 2,948 | $ - | 640 | $ - | $ 18,891 | $ - | $ 7,323,440 |
| Accounts receivable | - | - | - | - | - | - | - | - | - | - | 191,244 |
| Due from other funds | - | - | - | - | - | - | - | - | - | - | 327,515 |
| Due from other governmental units | - | - | - | 332,884 | - | 60,134 | - | 130,677 | - | - | 661,191 |
| Investments | 1 | - | - | - | - | - | - | - | - | 28,310 | 523,984 |
| Total assets | $ 24,469 | $ 2,310,406 | $ 2,094,763 | $ 332,884 | $ 2,948 | $ 60,134 | $ 640 | $ 130,677 | $ 18,891 | $ 28,310 | $ 9,027,374 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Accounts payable | $ - | $ - | $ - | $ 330,811 | $ - | $ 26,532 | $ - | $ 20,698 | $ - | $ - | 508,076 |
| Due to other funds | - | - | - | - | - | 60,422 | - | 100,494 | - | 28,169 | 432,125 |
| Accrued wages | - | - | - | - | - | - | - | - | - | - | 17,566 |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | 7,628 |
| Other current liabilities | - | - | - | - | - | - | - | - | - | - | 31,483 |
| Total liabilities | - | - | - | 330,811 | - | 86,954 | - | 121,192 | - | 28,169 | 996,878 |
| FUND BALANCES | | | | | | | | | | | |
| Restricted | 24,469 | 2,310,406 | 2,094,763 | 2,073 | 2,948 | (36,820) | 640 | 9,485 | 18,891 | 141 | 7,030,485 |
| Assigned | - | - | - | - | - | - | - | - | - | - | 1,000,011 |
| Total fund balances | 24,469 | 2,310,406 | 2,094,763 | 2,073 | 2,948 | (36,820) | - | 9,485 | 18,891 | 141 | 8,030,496 |
| Total liabilities and fund balances | $ 24,469 | $ 2,310,406 | $ 2,094,763 | $ 332,884 | $ 2,948 | $ 60,134 | $ - | $ 130,677 | $ 18,891 | $ 28,310 | $ 9,027,374 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
## NONMAJOR GOVERNMENTAL FUNDS
## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
## For the Fiscal Year Ended September 30, 2021

| | Special Revenue Funds | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Clerk of the Circuit Court | | | | | | | | Property Appraiser | Sheriff | | |
| | Clerk of Courts Operating | Clerk Court | Clerk CSE Incentive | Clerk CSE Reimbursement | Public Records Modernization | State Court Fund | Teen Court | Pandemic Recovery | Operating | Drug Task Force Grant | Inmate Welfare | Emergency Management |
| REVENUES | | | | | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Intergovernmental revenue | - | 101,244 | - | 75,264 | - | 5,016 | - | 1,191 | - | - | - | 129,262 |
| Charges for services | 186,451 | 282,261 | - | - | 39,864 | - | 6,015 | - | - | - | 29,363 | - |
| Fines and forfeitures | - | 130,225 | - | - | - | - | - | - | - | 19,286 | - | - |
| Miscellaneous | 6,800 | - | 8 | 361 | 77 | 6,715 | 27 | - | 100 | 10,000 | 2,939 | 1,592 |
| Special assessments | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 193,251 | 513,730 | 8 | 75,625 | 39,941 | 11,731 | 6,042 | 1,191 | 100 | 29,286 | 32,302 | 130,854 |
| EXPENDITURES | | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | | |
| General government | 1,119,290 | - | - | - | - | - | - | - | 853,465 | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | 19,876 | 43,910 | 212,090 |
| Physical environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Human services | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | - | - | - | - | - | - | - | - | - | - | - | - |
| Court-related | - | 549,308 | - | 68,536 | - | 8,819 | - | - | - | - | - | - |
| Capital outlay | | | | | | | | | | | | |
| General government | 39,654 | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | 200 | 5,722 | 4,956 |
| Physical environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Human services | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | - | - | - | - | - | - | - | - | - | - | - | - |
| Court-related | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 1,158,944 | 549,308 | - | 68,536 | - | 8,819 | - | - | 853,465 | 20,076 | 49,632 | 217,046 |
| Excess of revenues over (under) expenditures | (965,693) | (35,578) | 8 | 7,089 | 39,941 | 2,912 | 6,042 | 1,191 | (853,365) | 9,210 | (17,330) | (86,192) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | |
| Interfund transfers in | 965,693 | - | - | - | - | - | - | - | 853,365 | - | - | 51,657 |
| Interfund transfers out | - | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 965,693 | - | - | - | - | - | - | - | 853,365 | - | - | 51,657 |
| Net change in fund balances | - | (35,578) | 8 | 7,089 | 39,941 | 2,912 | 6,042 | 1,191 | - | 9,210 | (17,330) | (34,535) |
| Fund balances beginning of year | - | 42,086 | 17,151 | 568,346 | 234,060 | (1,914) | 47,725 | - | - | 1,484 | 17,443 | 48,568 |
| Fund balances end of year | $ - | $ 6,508 | $ 17,159 | $ 575,435 | $ 274,001 | $ 998 | $ 53,767 | $ 1,191 | $ - | $ 10,694 | $ 113 | $ 14,033 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
## For the Fiscal Year Ended September 30, 2021

| | Special Revenue Funds | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Sheriff | | Supervisor of Elections | Board of County Commissioners | | | | | | | | |
| | Local Law Enforcement Block Grant | Special Law Enforcement Trust | Operating | Community Development Block Grant | Airport | Solid Waste | MSBU | Tourist Development Trust | Landfill | Florida Boating Improvement | Tourism Tax Infra-structure | Tourism Tax 4th and 5th Cent |
| REVENUES | | | | | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ 18,581 | $ - | $ 227,350 | $ - | $ - | $ 113,675 | $ 227,350 |
| Intergovernmental revenue | - | - | 75,642 | - | 337,234 | 13,519 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 62,107 | - | - | - | 138,433 | 13,469 | - | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | 39 | - | 5,000 | 165,292 | - | - | 6 | - | - | - |
| Special assessments | - | - | - | - | - | 1,059,899 | 54,537 | - | - | - | - | - |
| Interest | - | - | 1 | - | - | 93 | 75 | 41 | - | 5 | 28 | - |
| Total revenues | - | - | 75,682 | - | 404,341 | 1,257,384 | 54,612 | 227,391 | 138,439 | 13,474 | 113,703 | 227,350 |
| EXPENDITURES | | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | | |
| General government | - | - | 586,295 | - | - | - | - | - | - | - | - | - |
| Public safety | - | 1,797 | - | - | - | - | - | - | - | - | - | - |
| Physical environment | - | - | - | - | - | 1,276,242 | - | - | 212,413 | - | - | - |
| Transportation | - | - | - | - | 424,933 | - | 22,453 | - | - | - | - | - |
| Economic environment | - | - | - | - | 2,750 | - | - | 107,910 | - | - | 11,865 | - |
| Human services | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | - | - | - | - | - | - | - | - | - | 24,715 | - | - |
| Court-related | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | | | | | | | | | | | | |
| General government | - | - | 73,609 | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | - | - | - |
| Physical environment | - | - | - | - | - | 175,610 | - | - | - | - | - | - |
| Transportation | - | - | - | - | 9,956 | - | - | - | - | - | - | - |
| Economic environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Human services | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | - | - | - | - | - | - | - | - | - | - | - | - |
| Court-related | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | | | | |
| Principal | - | - | - | - | - | 206,563 | - | - | - | - | - | - |
| Interest | - | - | - | - | - | 501 | - | - | - | - | - | - |
| Total expenditures | - | 1,797 | 659,904 | - | 437,639 | 1,658,916 | 22,453 | 107,910 | 212,413 | 24,715 | 11,865 | - |
| Excess of revenues over (under) expenditures | - | (1,797) | (584,222) | - | (33,298) | (401,532) | 32,159 | 119,481 | 73,974 | (11,241) | 101,838 | 227,350 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | 175,610 | - | - | - | - | - | - |
| Interfund transfers in | - | - | 587,731 | - | 919 | 236,891 | - | - | 307 | - | - | - |
| Interfund transfers out | (3,039) | - | (3,509) | - | - | (91,240) | (1,350) | - | - | - | (80,660) | (53,036) |
| Total other financing sources (uses) | (3,039) | - | 584,222 | - | 919 | 321,261 | (1,350) | - | 307 | - | (80,660) | (53,036) |
| Net change in fund balances | (3,039) | (1,797) | - | - | (32,379) | (80,271) | 30,809 | 119,481 | (73,667) | (11,241) | 21,278 | 174,314 |
| Fund balances beginning of year | 3,039 | 6,672 | - | (351) | 149,834 | 327,141 | 252,645 | 509,547 | 709,686 | 15,744 | 253,030 | 279,126 |
| Fund balances end of year | $ - | $ 4,875 | $ - | $ (351) | $ 117,455 | $ 246,870 | $ 283,454 | $ 629,028 | $ 636,019 | $ 4,503 | $ 274,308 | $ 453,440 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
## For the Fiscal Year Ended September 30, 2021

| | Special Revenue Funds | | | Capital Projects Funds | | | | | | Debt Service Fund | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Board of County Commissioners | | | | | | | |
| | Hospital Sales Tax | Cares Act Grant | American Rescue Plan | Old Dixie Highway Grant | DOT Green Street Grant | Small County Road Assistance | Small County Courthouse | Small County Outreach | FDOT Economic Development | Hospital Debt Service | Total Nonmajor Governmental Funds |
| REVENUES | | | | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 586,966 |
| Intergovernmental revenue | - | 2,822,718 | 2,094,763 | 332,884 | - | 1,293,577 | - | 1,089,478 | 5,000 | - | 8,366,790 |
| Charges for services | - | - | - | - | - | - | - | - | - | - | 757,963 |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - | - | 149,511 |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | 198,956 |
| Special assessments | - | - | - | - | - | - | - | - | - | - | 1,114,436 |
| Interest | 50 | - | - | - | - | - | 1 | - | - | - | 294 |
| Total revenues | 50 | 2,822,718 | 2,094,763 | 332,884 | - | 1,293,577 | 1 | 1,089,478 | 5,000 | - | 11,174,906 |
| EXPENDITURES | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | - | - | - | 2,559,050 |
| Public safety | - | 1,369,965 | - | - | - | - | - | - | - | - | 1,647,638 |
| Physical environment | - | - | - | - | - | - | - | - | - | - | 1,466,666 |
| Transportation | - | - | - | - | - | - | - | - | - | - | 447,386 |
| Economic environment | - | - | - | - | - | - | - | - | - | - | 122,525 |
| Human services | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | - | - | - | - | - | - | - | - | - | - | 24,715 |
| Court-related | - | - | - | - | - | - | - | - | - | - | 628,663 |
| Capital outlay | | | | | | | | | | | - |
| General government | - | - | - | - | - | - | - | - | - | - | 113,283 |
| Public safety | - | 22,500 | - | - | - | - | - | - | - | - | 33,378 |
| Physical environment | - | - | - | - | - | - | - | - | - | - | 176,610 |
| Transportation | - | - | - | 330,811 | - | 1,269,357 | - | 1,089,639 | 11,463 | - | 2,711,226 |
| Economic environment | - | - | - | - | - | - | - | - | - | - | - |
| Human services | - | - | - | - | - | - | - | - | - | - | - |
| Culture/recreation | 152,454 | - | - | - | - | - | - | - | - | - | 152,454 |
| Court-related | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | | | - |
| Principal | - | - | - | - | - | - | - | - | - | - | 209,563 |
| Interest | - | - | - | - | - | - | - | - | - | - | 501 |
| Total expenditures | 152,454 | 1,392,465 | - | 330,811 | - | 1,269,357 | - | 1,089,639 | 11,463 | - | 10,309,627 |
| Excess of revenues over (under) expenditures | (152,404) | 1,430,253 | 2,094,763 | 2,073 | - | 24,220 | 1 | 163 | 16,463 | - | 865,279 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - | - | 175,610 |
| Interfund transfers in | - | - | - | - | - | - | - | - | - | - | 2,696,563 |
| Interfund transfers out | - | - | - | - | - | - | - | - | - | - | (232,734) |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | 2,639,439 |
| Net change in fund balances | (152,404) | 1,430,253 | 2,094,763 | 2,073 | - | 24,220 | 1 | (163) | (16,463) | - | 3,504,718 |
| Fund balances beginning of year | 176,873 | 880,153 | - | - | 2,948 | (61,040) | 639 | 9,648 | 35,354 | 141 | 4,625,778 |
| Fund balances end of year | $ 24,469 | $2,310,406 | $ 2,094,763 | $ 2,073 | $ 2,948 | $ (36,820) | $ 640 | $ 9,485 | $ 18,891 | $ 141 | $ 8,030,496 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# CUSTODIAL FUNDS

## COMBINING STATEMENT OF FIDUCIARY NET POSITION

## September 30, 2021

| | Clerk of Courts | | | Property Appraiser | Sheriff | | | Tax Collector | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Trust | Registry of Court | Cash Bond | Trust | Individual Depository | Inmate Trust | Evidence Trust | Tax | Tag | Totals |
| **ASSETS** | | | | | | | | | | |
| Cash | $149,395 | $ 95,194 | $32,208 | $ 259 | $17,923 | $34,565 | $12,059 | $363,114 | $ 2,079 | $ 706,796 |
| Accounts receivable | 673 | - | - | - | - | 2,483 | - | 21,501 | 23,850 | 48,507 |
| Investments | 118,501 | - | - | - | - | - | - | - | - | 118,501 |
| Due from other governmental units | - | - | - | - | - | - | - | | 477 | 477 |
| Total assets | $268,569 | $ 95,194 | $32,208 | $ 259 | $17,923 | $37,048 | $12,059 | $384,615 | $ 26,406 | $ 874,281 |
| **LIABILITIES** | | | | | | | | | | |
| Due to individuals | $ 27 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27 |
| Due to other funds | 112,009 | - | - | - | 3,500 | - | - | 15,050 | 2,523 | 133,082 |
| Due to other governmental units | - | - | - | 259 | 220 | - | - | 2,096 | 13,254 | 15,829 |
| Other current liabilities | - | - | - | - | 1,843 | - | - | 4,336 | - | 6,179 |
| Taxes and fees payable | - | - | - | - | - | - | - | 343,348 | - | 343,348 |
| Total liabilities | 112,036 | - | - | 259 | 5,563 | - | - | 364,830 | 15,777 | 498,465 |
| **NET POSITION** | | | | | | | | | | |
| Total net position | $156,533 | 95,194 | 32,208 | $ - | $12,360 | $37,048 | $12,059 | $ 19,785 | $ 10,629 | $ 375,816 |

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA
# CUSTODIAL FUNDS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

## For the Fiscal Year Ended September 30, 2021

| | Clerk of Courts | | | Property Appraiser | Sheriff | | | Tax Collector | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Trust | Registry of Court | Cash Bond | Trust | Individual Depository | Inmate Trust | Evidence Trust | Tax | Tag | Total |
| **ADDITIONS** | | | | | | | | | | |
| Funds held for others | $ 299,673 | $ - | $ - | $ 15,896 | $ 6,388 | $ 249,055 | $ 8,548 | $ 84,887 | $ 2,316,335 | $ 2,980,782 |
| Cash bonds | - | - | 40,264 | - | - | - | - | - | - | 40,264 |
| Registry of the Court Collections | - | 586,191 | - | - | - | - | - | - | - | 586,191 |
| Property Taxes collected for other governments | - | - | - | - | - | - | - | 26,946,981 | - | 26,946,981 |
| Sales taxes and fees collected for other governments | - | - | - | - | - | - | - | - | 5,897,686 | 5,897,686 |
| Tax Collector licenses and fees | - | - | - | - | - | - | - | 88,950 | 4,729,001 | 4,817,951 |
| Sheriff civil fees | - | - | - | - | 26,258 | - | - | - | - | 26,258 |
| Fines, fees and court costs | 2,838,991 | - | - | 1,418 | - | - | - | - | - | 2,840,409 |
| Total additions | 3,138,664 | 586,191 | 40,264 | 17,314 | 32,646 | 249,055 | 8,548 | 27,120,818 | 12,943,022 | 44,136,522 |
| **DEDUCTIONS** | | | | | | | | | | |
| Funds held for others | 258,027 | - | - | 15,896 | 910 | 241,434 | - | 99,852 | 2,325,267 | 2,941,386 |
| Cash bonds | - | - | 21,892 | - | - | - | - | - | - | 21,892 |
| Registry of the Court disbursements | - | 558,710 | - | - | - | - | - | - | - | 558,710 |
| Fines, fees and court costs | 2,837,516 | - | - | 1,418 | - | - | - | - | - | 2,838,934 |
| Taxes and fees payable | - | - | - | - | - | - | - | 26,946,981 | 5,897,686 | 32,844,667 |
| Sheriff civil fees | - | - | - | - | 26,370 | - | - | - | - | 26,370 |
| Licenses and fees | - | - | - | - | - | - | - | 88,950 | 4,713,224 | 4,802,174 |
| Total deductions | 3,095,543 | 558,710 | 21,892 | 17,314 | 27,280 | 241,434 | - | 27,135,783 | 12,936,177 | 44,034,133 |
| Change in net position | 43,121 | 27,481 | 18,372 | - | 5,366 | 7,621 | 8,548 | (14,965) | 6,845 | 102,389 |
| Net position - beginning of year | - | - | - | - | - | - | - | - | - | - |
| Prior period adjustment: | | | | | | | | | | |
| Restatement | 113,412 | 67,713 | 13,836 | - | 6,994 | 29,427 | 3,511 | 34,750 | 3,784 | 273,427 |
| Net position - end of year | $ 156,533 | $ 95,194 | $ 32,208 | $ - | $ 12,360 | $ 37,048 | $ 12,059 | $ 19,785 | $ 10,629 | $ 375,816 |

See notes to financial statements.

# COMPLIANCE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Taylor County, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Taylor County, Florida's basic financial statements, and have issued our report thereon dated March 29, 2022.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Taylor County, Florida'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 Taylor County, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of Taylor County, Florida's internal control.

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

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

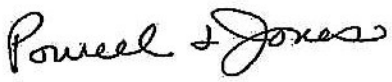
### Compliance and Other Matters

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

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with

*Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**POWELL & JONES**
Certified Public Accountants
March 29, 2022

## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL
### Independent Auditor's Report

To the Board of County Commissioners
Taylor County, Florida

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

We have audited the County's compliance with the types of compliance requirements described in the OMB Compliance Supplement, and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of County's major Federal programs and State projects for the fiscal year ended September 30, 2021. The County's major Federal programs and State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its Federal awards and State projects applicable to its Federal programs and State projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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. Those standards, the Uniform Guidance, and Chapter 10.550 , Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program or State project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program and State project. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program and State Project**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs and State projects for the fiscal year ended September 30, 2021.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program or State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of

expressing an opinion on compliance for each major Federal program and State project 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program or State project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program or State project will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a Federal program or State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and 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.

Powell and Jones, CPA's
Lake City, Florida
March 29, 2022

## TAYLOR COUNTY FLORIDA
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
### For The Fiscal Year Ended September 30, 2021

| Federal and State Grantor/Pass Through Grants Program Title | CFDA# | GRANT # | PROGRAM OR AWARD AMOUNT | REPORTED IN PRIOR YEARS | DEFERRED IN PRIOR YEARS | REVENUES RECOGNIZED | EXPENDITURES | RESERVED UNEARNED REVENUES 9/30/2021 |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL AWARDS** | | | | | | | | |
| ***US DEPARTMENT OF AGRICULTURE FOREST SERVICE*** | | | | | | | | |
| ***Passed through the Florida Department of Agriculture and Consumer Services*** | | | | | | | | |
| Volunteer Fire Assistance Program | 10.664 | | $ 5,678 | $ - | $ - | $ 5,678 | $ 5,678 | $ - |
| | | | 5,678 | - | - | 5,678 | 5,678 | - |
| ***U.S. DEPARTMENT OF JUSTICE*** | | | | | | | | |
| FY20 Corona Virus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0586 | 41,132 | - | - | 41,132 | 41,132 | - |
| Bullet Proof Vest Partnership Program | 16.607 | | 8,700 | - | - | 8,700 | 8,700 | - |
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 2021-JAGC-TAYL-4-N2-213 | 15,000 | - | - | 15,000 | 15,000 | - |
| | | | 41,132 | - | - | 64,832 | 64,832 | - |
| ***US DEPARTMENT OF TRANSPORTATION*** | | | | | | | | |
| Airport Improvement Program | 20.106 | 3-12-0064-017-2021 | 9,000 | - | - | 2,750 | 2,750 | - |
| *FASTLANE Grant Program* | 20.934, 20.314 | 69A36519500410INFFL | 8,671,514 | 5,067,257 | - | 3,081,786 | 3,095,048 | - |
| ***Passed through the Florida Department of Transportation*** | | | | | | | | |
| ***Local Agency Program (LAP)*** | | | | | | | | |
| Old Dixie Hwy sidewalk | 20.205 | 525-010-40 G1T75 | 473,574 | - | - | 332,884 | 330,811 | 2,073 |
| Highway Traffic Safety Funds | 20.600 | G1S36 | 30,000 | - | - | 28,440 | 26,440 | - |
| | | | 9,184,088 | 5,067,257 | - | 3,443,859 | 3,455,049 | 2,073 |
| ***US DEPARTMENT OF THE TREASURY*** | | | | | | | | |
| Federal Disaster Relief-Dredging | 21.050 | RDCGR230118-01-00 | 1,392,600 | - | - | 13,500 | 13,500 | - |
| ***Passed through the Florida Department of Emergency Management*** | | | | | | | | |
| Coronavirus Relief Fund | 21.019 | Y2303 | 3,763,624 | 940,906 | - | 2,822,718 | 1,392,465 | 1,430,253 |
| Coronavirus Recovery Funds | 21.027 | | 2,094,763 | - | - | 2,094,763 | - | 2,094,763 |
| ***Passed through the Florida Housing Corporation*** | | | | | | | | |
| State Housing Initiatives Program | 21.019 | 096-2020 | 175,200 | - | - | - | 116,712 | - |
| | | | 7,426,187 | 940,906 | - | 4,930,981 | 1,522,677 | 3,525,016 |
| ***US ELECTIONS ASSISTANCE COMMISSION*** | | | | | | | | |
| ***Passed through Florida Department of State*** | | | | | | | | |
| Cradlepoint Grant | | MOA-#2019-2020-001-TAY | 3,000 | 1,897 | - | - | - | 1,103 |
| Election Security Improvement Grant | 90.404 | MOA-#2019-2020-001-TAY | 31,282 | 13,679 | - | 31,282 | 17,603 | - |
| Coronavirus Aid, Relief and Economic Security Act | 90.401,90.404 | MOA-#2020.001-TAY | 65,030 | 33,747 | - | 31,283 | 31,283 | - |
| Voting Systems Assistance Grant 18-19 | 90.401 | 2019-2020-0003 | 14,622 | - | - | 13,076 | 13,076 | 1,546 |
| | | | 113,934 | 49,323 | - | 75,641 | 61,962 | 2,649 |
| ***FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT*** | | | | | | | | |
| ***Passed through the Florida Department of Revenue*** | | | | | | | | |
| Title IV-D Child Support Enforcement | 93.563 | CCC62 | 75,264 | - | - | 75,264 | 75,264 | - |

*(CONTINUED)*

**TAYLOR COUNTY FLORIDA**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**
**For The Fiscal Year Ended September 30, 2021**

| Federal and State Grantor/Pass Through Grants Program Title | CFDA# | GRANT # | PROGRAM OR AWARD AMOUNT | REPORTED IN PRIOR YEARS | DEFERRED IN PRIOR YEARS | REVENUES RECOGNIZED | EXPENDITURES | RESERVED UNEARNED REVENUES 9/30/2020 |
|---|---|---|---|---|---|---|---|---|
| ***FEDERAL DEPARTMENT OF HOMELAND SECURITY*** | | | | | | | | |
| ***passed through Florida Division of Emergency Management*** | | | | | | | | |
| *Staffing for Adequate Fire and Emergency Response (SAFER)* | 97.083 | EMW-2017-FH-00114 | $ 208,509 | $ 72,966 | $ - | $ 33,248 | $ 68,474 | $ - |
| | | | 208,509 | 72,966 | - | 33,248 | 68,474 | - |
| ***FEDERAL DEPARTMENT OF EMERGENCY MANAGEMENT*** | | | | | | | | |
| ***passed through Florida Division of Emergency Management*** | | | | | | | | |
| FEMA FEDERAL DISASTER RELIEF COVID | 97.036 | DR-4486 | 13,222 | - | - | 3,951 | 3,951 | - |
| Homeland Security Emergency Management Performance Grant | 97.042 | G0204 | 8,371 | - | - | 8,158 | 8,158 | - |
| Homeland Security Emergency Management Performance Grant | 97.042 | G0191 | 55,565 | - | - | 39,113 | 39,113 | - |
| | | | 77,158 | - | - | 51,222 | 51,222 | - |
| **Total federal awards** | | | $ 17,131,950 | $ 6,130,452 | $ - | $ 8,680,725 | $ 5,306,158 | $ 3,529,738 |
| **STATE FINANCIAL ASSISTANCE** | | | | | | | | |
| ***Florida Division of Emergency Management*** | | | | | | | | |
| Emergency Management Performance Grant | 31.063 | A0147 | $ 105,806 | $ - | $ - | $ 81,991 | $ 81,991 | $ - |
| | | | 105,806 | - | - | 81,991 | 81,991 | - |
| ***Florida Department of Environmental Protection*** | | | | | | | | |
| Small County Solid Waste Grant | 37.012 | SC128 | 93,750 | - | - | 90,461 | 90,461 | - |
| | | | 93,750 | - | - | 90,461 | 90,461 | - |
| ***Florida Housing Finance Corporation*** | | | | | | | | |
| State Housing Initiatives Program | 40.901 | N/A | - | - | - | - | 18,725 | - |
| ***Florida Department of Agriculture and Consumer Services*** | | | | | | | | |
| ***Volunteer Fire Assistance Program*** | | | | | | | | |
| Arthropod Mosquito Control State Aid | 42.003 | FDACS-027449 | 36,960 | - | - | 36,960 | 19,716 | - |
| | | | 36,960 | - | - | 36,960 | 19,716 | - |
| ***Florida Department of Financial Services*** | | | | | | | | |
| ***Florida State Fire Marshall Bureau of Fire Standards and Training*** | | | | | | | | |
| Florida Firefighter Assistance Grant Program | 43.006 | | 40,198 | - | - | 40,198 | 40,198 | - |
| Florida Firefighter Assistance Grant Program | 43.006 | | 41,490 | - | - | 41,490 | 41,490 | - |
| | | | 81,688 | - | - | 81,688 | 81,688 | - |
| ***Florida Department of State*** | | | | | | | | |
| State Aid to Libraries | 45.030 | 21-ST-87 | 61,222 | | | 61,222 | 54,803 | |
| | | | 61,222 | - | - | 61,222 | 54,803 | - |
| ***Florida Department of Health*** | | | | | | | | |
| EMS/Dept of Health Grant | 64.005 | C9062 | 2,475 | - | - | 2,475 | 2,475 | - |
| | | | 2,475 | - | - | 2,475 | 2,475 | - |
| ***Florida Department of Education*** | | | | | | | | |
| Coach Aaron Feis Guardian Program | 48.140 | 97C-80210-1D001 | 8,680 | - | - | 8,680 | 8,680 | - |
| Coach Aaron Feis Guardian Program | 48.140 | 97C-12305-1PG01 | 30,942 | - | - | 28,696 | 28,696 | - |
| | | | 39,622 | - | - | 37,376 | 37,376 | - |

**TAYLOR COUNTY FLORIDA**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**
**For The Fiscal Year Ended September 30, 2021**

| Federal and State Grantor/Pass Through Grants Program Title | CFDA# | GRANT # | PROGRAM OR AWARD AMOUNT | REPORTED IN PRIOR YEARS | DEFERRED IN PRIOR YEARS | REVENUES RECOGNIZED | EXPENDITURES | RESERVED UNEARNED REVENUES 9/30/2020 |
|---|---|---|---|---|---|---|---|---|
| ***Florida Department of Transportation*** | | | | | | | | |
| ***Commission for the Transportation Disadvantaged*** | | | | | | | | |
| Transportation Disadvantaged Grant | | | | | | | | |
| Transportation Disadvantaged Grant | 55.002 | G1N87 | $ 19,872 | $ 3,776 | $ - | $ 20,798 | $ 17,022 | $ - |
| ***Aviation Grant Program*** | | | | | | | | |
| Removal of Obstacles | 55.004 | G0W84 | 117,354 | 13,135 | - | 100,410 | 100,410 | - |
| Light/Signage Runway | 55.004 | 436767-1-94-20 | 250,000 | - | - | 234,074 | 234,074 | - |
| | | | 367,354 | 13,135 | - | 334,484 | 334,484 | - |
| ***Small County Outreach Program*** | | | | | | | | |
| East Ellison Road | 55.009 | ARC92 | 554,856 | 312 | - | 554,543 | 554,543 | - |
| San Pedro Road | 55.009 | G0676 | 2,574,182 | 2,304,864 | - | 213,203 | 213,203 | - |
| Slaughter Road | 55.009 | G0W46 | 1,150,000 | 36,168 | - | 21,053 | 21,053 | - |
| Gas Plant Road | 55.009 | G0W47 | 1,035,139 | 79,190 | - | 36,384 | 36,384 | - |
| SR51 Stein 1st Ave | 55.009 | G1J93 | 2,607,508 | - | - | 260,571 | 253,395 | - |
| SR51 Stein 1st Ave | 55.008 | G1J93 | 2,607,508 | - | - | 13,721 | 10,897 | - |
| | | | 10,529,193 | 2,420,534 | - | 1,089,475 | 1,089,475 | - |
| ***Small County Road Assistance Program*** | | | | | | | | |
| East Ellison Road | 55.016 | AQX74 | 163,919 | 8,157 | - | 155,762 | 155,762 | - |
| North Ellison Road | 55.016 | ARB12 | 264,068 | 6,111 | - | 257,957 | 257,957 | - |
| Foley Cut-Off Road | 55.016 | ARM53 | 816,052 | 335,300 | - | 480,751 | 480,751 | - |
| Houck Road | 55.016 | G0J93 | 984,438 | 798,967 | - | 185,471 | 185,471 | - |
| Pinecrest Road | 55.016 | G0828 | 800,000 | 265,188 | - | 186,512 | 186,512 | - |
| Slaughter Road | 55.016 | GIE43 | 1,300,000 | 41,961 | - | 23,799 | 23,799 | - |
| Cedar Island Road | 55.016 | GIE45 | 550,000 | 16,350 | - | 3,325 | 3,325 | |
| | | | 4,878,477 | 1,472,034 | - | 1,293,577 | 1,293,577 | - |
| | | | 15,794,896 | 3,909,479 | - | 2,738,334 | 2,734,556 | - |
| ***Wireless 911 Board-911 Wireless State Funds*** | | | | | | | | |
| Rural County Maintenance Grant-Fall | 72.001 | 20-04-29 | 10,322 | - | - | 10,322 | 10,322 | - |
| Rural County Maintenance Grant-Spring | 72.001 | 21-04-25 | 45,449 | - | - | 45,449 | 45,449 | - |
| | | | 55,771 | - | - | 55,771 | 55,771 | - |
| ***Florida Fish and Wildlife Conservation Commission*** | | | | | | | | |
| *Florida Boating Improvement Program* | 77.006 | FWC -19035 | 333,480 | 106,174 | - | 227,306 | 227,306 | - |
| Florida Artificial Reef Program | 77.007 | FWC-19049 | 10,000 | - | - | 8,500 | 8,500 | - |
| | | | 343,480 | 106,174 | - | 235,806 | 235,806 | - |
| **Total State Financial Assistance** | | | $ 16,615,670 | $ 4,015,653 | $ - | $ 3,422,084 | $ 3,413,370 | $ - |

See notes to Schedule of federal awards and state financial assistance

**TAYLOR COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 2021

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state award activity of Taylor County , Florida and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

### B. Reporting Entity

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

### C. Basis of Accounting

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

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the modified accrual basis, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

## 2. Indirect Cost Rate

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

**TAYLOR COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**For the Fiscal Year Ended September 30, 2021**

Summary of Auditor's Results

Financial Statements

| | |
|---|---|
| Type of auditor's report issued | **Unmodified** |
| Internal control over financial reporting | |
| *Material weakness identified? | **No** |
| *Significant deficiencies identified not considered to be a material weakness? | **None reported** |
| Noncompliance material to financial statements | **No** |
| **FEDERAL AWARDS** | |
| Internal control over major programs: | |
| * Material weakness identified? | **No** |
| * Significant deficiencies identified that are not considered to be material weaknesses? | **None reported** |
| Type of auditor's report issued on compliance for major programs: | **Unmodified** |
| Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200 | **No** |

Identification of major programs:

| CFDA Number | Name of Federal Program |
|---|---|
| | **U.S. Department of Transportation** |
| **20.205** | **Local Agency Program Old Dixie Highway Sidewalk** |
| **20.934** | **FASTLANE Grant Program** |
| | **U.S. Department of Treasury** |
| **21.019** | **Corona Virus Relief Fund** |

| | |
|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | **$ 750,000** |
| Auditee qualified as low risk auditee? | **No** |

**Financial Statement Findings**
None

**Federal Awards Findings and Questioned Costs**
None

**(Continued)**

**TAYLOR COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**
**For the Fiscal Year Ended September 30, 2021**

| | |
|---|---|
| Financial Statements | |
| Type of auditor's report issued | **Unmodified** |
| Internal control over financial reporting | |
| *Material weakness identified? | **No** |
| *Significant deficiencies identified not considered to be a material weakness? | **None reported** |
| Noncompliance material to financial statements | **No** |

**STATE FINANCIAL ASSISTANCE**

| | |
|---|---|
| Internal control over major programs: | |
| * Material weakness identified? | **No** |
| * Significant deficiencies identified that are not considered to be material weaknesses? | **None reported** |
| Type of auditor's report issued on compliance for major programs: | **Unmodified** |
| Any audit findings disclosed that are required to be reported in accordance with rule 10.656, *Rules of the Auditor General?* | No |

| CSFA Number | Name of State Program |
|---|---|
| | **Department of Transportation** |
| **55.009** | Small County Outreach Program |
| **55.016** | Small County Road Assistance Program |
| | **Florida Fish and Wildlife Conservation Commission** |
| **77.006** | Florida Boating Improvement |

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

**Financial Statement Findings**

None

**State Financial Assistance Findings and Questioned Costs**

None

## MANAGEMENT LETTER

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

We have audited the financial statements of Taylor County, Florida (the County), as of and for the year ended September 30, 2021, and have issued our report thereon dated March 29, 2022.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report on 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,* Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Awards Program and State Financial Assistance Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated March 29, 2022, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

### *BOARD OF COUNTY COMMISSIONERS*

#### PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

#### CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

### *CLERK OF THE CIRCUIT COURT*

#### PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

#### CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

*PROPERTY APPRAISER*

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

*SHERIFF*

**PRIOR YEAR FINDINGS**
There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**
There were no reportable findings in the current year.

*SUPERVISOR OF ELECTIONS*

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

*TAX COLLECTOR*

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

## AUDITOR GENERAL COMPLIANCE MATTERS

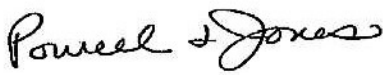
Financial Emergency Status - We determined that the County had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

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

Deteriorating Financial Conditions – We noted no deteriorating financial conditions within the County during the year.

## CONCLUSION

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



**POWELL & JONES**
Certified Public Accountants
March 29, 2022

## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined Taylor County, Florida's (the County) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2021. We have also examined the Clerk of the Circuit Court's (Clerk's) compliance with Section 28.35 and 28.36 *Florida Statutes* as to the following during the fiscal year ended September 30, 2021:

a. The budget certified by the Florida Clerk of Courts Operations Corporation.
b. The performance standards developed and certified to Sections 28.35, 28.36 and 61.181 *Florida Statutes.*

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

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

Our examinations were conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's and the Clerk's compliance with those respective requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examinations provide a reasonable basis for our opinion. Our examinations do not provide a legal determination on the County's and the Clerk's compliance with the specified requirements.

In our opinion, Taylor County, Florida and the Taylor County Clerk of the Circuit Court complied, in all material respects, with the aforementioned respective requirements for the year ended September 30, 2021.

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

Powell & Jones

**POWELL & JONES**
Certified Public Accountants
March 29, 2022

7

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| SUBJECT/TITLE: | Taylor County Development Authority Audit and Release of FY22 Funds |
| MEETING DATE REQUESTED: | 06/06/2022 |

**Statement of Issue:** 2021/2022
The Board to consider approval of Taylor County Development Authority FY20/21 audit and approval of release of FY21/22 funds of $100,000.

**Recommended Action:** approval of audit and release of funds

**Fiscal Impact:** $100,000

**Budgeted Expense:** YES

**Submitted By:** Dannielle Welch, County Finance Director

**Contact:** 838-3506, ext. 122
dwelch@taylorclerk.com

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** n/a

**Options:** approve audit and release funds

**Attachments:** Taylor County Development Authority FY21 Audit

# TAYLOR COUNTY DEVELOPMENT AUTHORITY

## FINANCIAL STATEMENTS

## YEAR ENDED SEPTEMBER 30, 2021

RECEIVED

MAY 23 2022

GARY KNOWLES
CLERK CIRCUIT COURT
TAYLOR COUNTY, FLORIDA

TAYLOR COUNTY DEVELOPMENT AUTHORITY
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SEPTEMBER 30, 2021


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**Powell & Jones**
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
Fax: 386 / 719-5504
admin@powellandjonescpa.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Taylor County Development Authority;
Perry, Florida

We have audited the accompanying basic financial statements of the governmental activities of the Taylor County Development Authority (the "Authority") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinion

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

## Other Matters

*Required Supplemental Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued a report dated May 16, 2022 on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Powell & Jones

**POWELL & JONES**
**Certified Public Accountants**
**May 16, 2022**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the financial performance of Taylor County Development Authority (the Authority) provides an overall review of the Authority's financial activities for the fiscal year ended September 30, 2021. The intent of this discussion and analysis is to look at the Authority's financial performance as a whole. Readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Authority's financial performance.

### Report Layout

The Authority has implemented Governmental Accounting Standards Authority (GASB) Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis. Besides this Management's Discussion and Analysis (MD&A), the report consists of government-wide statements, fund financial statements, and the notes to the financial statements. The first two statements are condensed and present a government-wide view of the Authority's finances. Within this view, all Authority operations are categorized as applicable, and reported as either governmental or business-type activities. Governmental activities include basic planning related services and general administration. The Authority had no business-type activities in this fiscal year. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the Authority.

*Basic Financial Statements*

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snap-shot view of the assets the Authority, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities are reported on the accrual basis of accounting.

- The Statement of Activities focuses on gross and net costs of the Authority's programs and the extent to which such programs rely upon general revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

- Fund financial statements focus separately on governmental and proprietary funds, as applicable. Governmental fund statements follow the more traditional presentation of financial statements. As stated above, the Authority has no proprietary funds and business-type activities.

- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Authority's financial condition.

- The MD&A is intended to serve as an introduction to the Authority's basic financial statements and to explain the significant changes in financial position and differences in operations between the current and prior years.

*Required Supplementary Information*

- The Authority adopts an annual appropriated budget for its general fund, a budget to actual comparison statement has been provided for the general fund to demonstrate compliance with this budget. In addition, the Authority presents schedules of proportionate share of net pension liability and contribution information

## FINANCIAL HIGHLIGHTS AND ANALYSIS

*Government-wide Financial Statements*

The assets of the Authority exceeded its liabilities at the close of the fiscal year ended September 30, 2021 by $268,794, a net increase of $48,897 in net position from the prior year.

A condensed version of the Statement of Net Position at September 30, 2021 follows:

**Statements of Net Position**

| | September 30, 2021 | September 30 2020 |
|---|---|---|
| Assets | | |
| Current and other assets | $ 232,695 | $ 198,957 |
| Capital assets, net | 73,887 | 73,887 |
| Total assets | 306,582 | 272,844 |
| | | |
| Deferred outflows | 2,935 | 5,346 |
| | | |
| Liabilities | | |
| Current liabilities | 2,491 | 5,692 |
| Long-term liabilities | 8,150 | 18,856 |
| Total liabilities | 10,641 | 24,548 |
| | | |
| Deferred inflows | 30,082 | 33,745 |
| | | |
| Net Position | | |
| Net investment in capital assets | 73,887 | 73,887 |
| Unrestricted | 194,907 | 146,010 |
| Total net position | $ 268,794 | $ 219,897 |

## Analysis of Change in Net Position

The Authority's net position overall increase by $48,897 during the current fiscal year. This increase is explained in the government activities discussion below.

| | September 30, 2021 | September 30 2020 |
|---|---|---|
| Revenues: | | |
| General revenues: | | |
| Intergovernmental | $ 100,000 | $ 100,000 |
| Interest and other revenues | 2,400 | 1,601 |
| Total revenues | 102,400 | 101,601 |
| Expenses: | | |
| Economic development | 53,503 | 78,565 |
| Total expenses | 53,503 | 78,565 |
| Change in net position | 48,897 | 23,036 |
| Net position, beginning | 219,897 | 196,861 |
| Net position, ending | $ 268,794 | $ 219,897 |

## FINANCIAL ANALYSIS OF THE AUTHORITY'S FUNDS

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

*Governmental Funds*

The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Authority's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the Authority include the General Fund.

As of the end of the current fiscal year, the Authority's governmental fund reported unrestricted ending fund balances of $231,315. Revenues for governmental functions overall totaled $102,400 for the current fiscal year. Expenditures totaled $66,840, which means that revenues exceeded expenditures by $35,560. The general fund is the chief operating fund of the Authority. At the close of the current fiscal year, the unassigned fund balance of the general fund was $231,315.

## CAPITAL ASSET AND DEBT ADMINISTRATION

The Authority's capital assets for its governmental activities as of September 30, 2021, amount to $73,887 (net of accumulated depreciation).

| | Governmental Activities |
|---|---|
| Land | $ 73,887 |
| Equipment | 41,173 |
| Less: accumulated depreciation | (41,173) |
| Total | $ 73,887 |

## GENERAL FUND BUDGETARY HIGHLIGHTS

During 2021, the Authority did not amend its General fund Budget. The final expenses were less than the budgeted expenses by $35,560. Actual revenues were higher than the final budgeted amounts by $2,400.

## ECONOMIC OUTLOOK TAYLOR COUNTY, FLORIDA

2021 saw unprecedented growth in prospect and national site consultant visits in Taylor County this resulted in a dramatic shift in decreased expenses in order facilitate these visits. It is the TCDA mission and essential to generate these visits and it is the cornerstone of a growing economic development organization. The community-wide visioning process, Vision 2060, was completed and accepted in 2009. The visioning results have been incorporated into the county's comprehensive plan including a new economic element predicated on the new strategic economic development plan. The Vision 2060 plan has become Taylor County's planning tool, approved by the Florida Department of Community Affairs, in September, 2010. At the same time, DCA approved the County's Evaluation and Appraisal Report changes, resulting in over 13,000 acres of land use designated as regional employment centers, allowing industrial uses. The community has a better understanding of the need to fund economic development at a higher level, although lack of infrastructure will continue to be a major obstacle to economic growth for the next decade.

The facility features state of the art manufacturing operations, warehouse and distribution capabilities with close proximity to major transportation hubs, as well as a stand-alone training facility. The training center will focus on providing less-lethal and tactical training and will include live-fire ranges, force-on-force training, a hostage rescue building, a corrections pod, a breaching facade, and full classroom facilities.

According to ALS President Rick Gardner, "This new facility will solidify our position as a leader in supplying quality less-lethal products, as well as premier training and services to the many men and women who support our communities in the law enforcement, corrections and military markets."
The Reserve at Sweetwater Estuary, a planned coastal resort community, if permitted, could be a catalyst-site project and would have a significant positive economic impact upon Taylor County when completed. The project would consist of 624 residential units, a 400 room conference hotel, 150,000 square feet of commercial space, civic and public uses, roads, pedestrian biking/cart trails, passive recreation boardwalks, kayak launching facility and supporting infrastructure. Also planned is an 18-

hole golf course, an approximately 11,000 to 12,000 square foot clubhouse, a 5,500 to 6,500 square foot maintenance facility, and supporting infrastructure. Multiple high level meetings were conducted with project representatives, with the goal of establishing strategies to advance the project. Currently, TCDA is seeking solutions in order to facilitate ongoing talks with the Army Corps of Engineers.

In prior years Taylor County's Enterprise Zone was successfully expanded to incorporate the three regional employment centers also known as "Mega Sites", this will enable TCDA to successfully launch global outreach marketing initiatives. Work to establish contact bases with international consulate generals' offices is in process with intended goals of heightening awareness of Taylor County internationally. TCDA continues establish an FTZ (Foreign Trade Zone) to enhance recruitment of both international and domestic companies. In order to facilitate launching a global outreach targeted marketing campaign TCDA contracted with 310 Marketing, a nationally known economic development firm specializing in prospect lead generation. 310 made nearly 4,000 calls to targeted companies involved in advance engineering. The leads that were generated from this initiative were entered into the organization's CRM program Salesforce. During this outreach targeted marketing process new relationships were developed with the German State of Saxony, as well as a premier Canadian site consultant firm headquartered in Montreal.

In order to heighten awareness of the organization to state, national, and international economic development organizations, in the prior years TCDA developed a new logo, a new brand, and a new website, while continuing to increase website content illustrating the many advantages of locating in Taylor County.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Taylor County Development Authority's finances for all those with an interest in the government's finances. If you have questions about this report or need additional information, contact:

Taylor County Development Authority
103 East Ellis St.
Perry, Florida 32347
850-584-5627

**Basic Financial Statements**

TAYLOR COUNTY DEVELOPMENT AUTHORITY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

| | Governmental Activities |
|---|---|
| **Assets** | |
| Cash and cash equivalents | $ 232,695 |
| Capital assets, net | 73,887 |
| Total assets | 306,582 |
| **Deferred Outflows** | |
| Pension obligations | 2,935 |
| **Liabilities** | |
| Current liabilities | |
| Accounts payable | - |
| Accrued expenses | 1,380 |
| Net pension liability | 1,111 |
| Total current liabilities | 2,491 |
| Long-term liabilities | |
| Net pension liability | 8,150 |
| Total liabilities | 10,641 |
| **Deferred Inflows** | |
| Pension obligations | 30,082 |
| **Net Position** | |
| Invested in capital assets | 73,887 |
| Unrestricted | 194,907 |
| Total net position | $ 268,794 |

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2021

| Governmental Activities | Expenses | Net (Expense) Revenue and Changes in Net Position Governmental Activities Total |
|---|---|---|
| Economic development | $ 53,503 | $ 53,503 |
| Total governmental activities | $ 53,503 | 53,503 |
| **General revenues:** | | |
| Intergovernmental | | 100,000 |
| Miscellaneous income | | 2,400 |
| Total general revenues | | 102,400 |
| Change in net position | | 48,897 |
| Net position, beginning of year | | 219,897 |
| Net position, end of year | | $ 268,794 |

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
September 30, 2021

| | General Fund | |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ | 232,695 |
| Total assets | $ | 232,695 |
| | | |
| **Liabilities and Fund Balances** | | |
| Liabilities | | |
| Accounts payable | $ | - |
| Accrued liabilities | | 1,380 |
| Total liabilities | | 1,380 |
| | | |
| Fund balance | | |
| Unassigned | | 231,315 |
| Total fund balances | | 231,315 |
| Total liabilities and fund balance | $ | 232,695 |
| | | |
| Reconciliation to Statement of Net Position | | |
| Governmental Fund balance | $ | 231,315 |
| | | |
| Amounts reported for governmental activities in the statement of net position are difference because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 73,887 |
| Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and, therefore, are not reported in the governmental funds. | | 2,935 |
| Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and, therefore, are not reported in the governmental funds. | | (30,082) |
| Long-term liablities are not due in the current period and, therefore, are not reported in governmental funds. | | (9,261) |
| Net position | $ | 268,794 |

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2021

| | General Fund |
|---|---|
| **Revenues** | |
| Intergovernmental | $ 100,000 |
| Miscellaneous | 2,400 |
| Total revenues | 102,400 |
| | |
| **Expenditures** | |
| Economic development | |
| Personnel services | 18,317 |
| Operating expenses | 48,523 |
| Total expenditures | 66,840 |
| | |
| Change in fund balance | 35,560 |
| | |
| Fund balance, beginning of year | 195,755 |
| | |
| Fund balance, end of year | $ 231,315 |

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2021

| | | |
|---|---|---|
| **Net change in fund balance - total governmental funds** | $ | 35,560 |
| **Amounts reported for governmental activities in the Statement of Activities are different because:** | | |
| Some expenses related to other assets reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds. Also, recognition of certain obligations related to prior and subsequent periods are recognized in the statement of activities. | | |
| Net pension liability | | 12,085 |
| Change in deferred inflows/outflows | | 1,252 |
| **Change in net position of governmental activities** | $ | 48,897 |

See notes to financial statements.

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of Significant Accounting Policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the Authority have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with the subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units. The most significant of these accounting policies are described below.

Effective October 1, 2003, the Authority adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis- for State and Local Governments, GASB Statement No. 37, Basic Financial Statements- and Management's Discussion and Analysis - for State and Local Governments; Omnibus, GASB Statement No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. Effective October 1, 2011, the Authority adopted the provisions of GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

**GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, effective for periods beginning after June 15, 2014, replaces the requirements of GASB Statements Nos. 27 and 50 as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The standard requires government employers to recognize as a liability, for the first time, their long-term obligation for pension benefits. The employer liability is to be measured as the difference between the present value of projected benefit payments to be provided through the pension plan for past periods of service less the amount of the pension plan's fiduciary net position. Obligations for employers with cost sharing plans will be based on their proportionate share of contributions to the pension plan. The standard also requires more immediate recognition of annual service cost, interest and changes in benefits for pension expense; specifies requirements for discount rates, attribution methods; and changes disclosure requirements.

The Authority's financial statements have been prepared in accordance with the presentation requirements of these statements and interpretation.

### Reporting Entity

The Taylor County Development Authority was authorized under Chapter 59-1936, 59-1922 and 59-1927 House Bill No, 1013 (May 14, 1959) Laws of Florida, as amended by Chapter 67-2133 and 86-382, Laws of Florida for the purpose of "performing such acts as shall be necessary for the sound planning for and the development of Taylor County Florida". It is governed by a board of directors.

As required by GAAP, the accompanying financial statements present the Authority as the primary government.

The Authority did not participate in any joint ventures during fiscal year 2020-2021.

**Basis of Presentation Government-wide and Fund Financial Statements**

**Governmental-wide Financial Statements**

The *government-wide financial statements* include the statement of net position and the statement of activities. These statements report financial information for the Authority as a whole. Government-wide financial statements are prepared using the economic resources measurement focus. The *statement of activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Program revenues may include: (1) charges for services which report fees, fines and forfeitures, and other charges to users of the Authority's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construct ion, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

**Fund Financial Statements**

Fund financial statements are provided for governmental, proprietary and fiduciary funds. The Authority reports the following major governmental fund:

*General Fund*- The *General Fund* is the general operating fund of the Authority. It is used to account for all financial resources, which are not properly accounted for in another fund. Activities related to the promotion of economic development flow through the *General Fund*.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and recorded in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments and principal and interest on long term debt, are recorded only when payment is due.

Interest revenue and charges for services, if any, associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Authority reports the Government Fund. The measurement focus of the Government Funds (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Government Fund accounts for the Authority's primary services - economic development and is the primary operating unit of the Authority.

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

**Cash and Cash Equivalents:**

The Authority has defined Cash and Cash Equivalents to include cash on hand, demand deposits, and cash with fiscal agent, if any.

**Capital Assets:**

Capital assets, which include land, buildings, equipment, improvements other than buildings, intangibles are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure, are defined as assets with a cost of $1,000 or more and an estimated useful life greater than one year. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most general capital assets. Examples of such assets are buildings, roads, bridges, sidewalks, paved paths, utility systems, storm water drainage systems, traffic control and lighting systems. There are no infrastructure assets reported in the financial statements.

Capital assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund's financial statements. These general capital assets are included in the governmental activities column of the government-wide financial statements. Depreciation on all exhaustible capital assets used in the General Funds is charged as an expense against their operations. Accumulated depreciation is reported on the respective fund's Statement of Net Assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| Assets | Years |
|---|---|
| Buildings | 20 - 30 |
| Improvements other than buildings | 15 - 50 |
| Equipment and machinery | 2 - 20 |
| Vehicles | 3 - 10 |
| Infrastructure | 10 - 40 |

**Compensated Absences:**

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Authority. Sick leave accrues to full-time, permanent employees to specified maximums. Generally, after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. Compensated absences are not reported as accrued in the government-wide statements because they are not considered material.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Authority only has one item that qualifies for reporting in this category. This is the deferred charge on pensions in the government-wide statement of net position. Deferred outflows on pensions are recorded when actual earnings on pension plan investments exceed projected earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred outflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the Authority's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan. Contributions to pension plans made subsequent to the measurement date are also deferred and reduce net pension liability in the subsequent year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Authority has only one type of item, which is related to pensions. Deferred inflows on pension plan investments exceed actual earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred inflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the Authority's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan.

**Fund Balances – Governmental Funds**

As of September 30, 2021, fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

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

Committed – amounts that can be used only for specific purposes determined by a formal action of the Governing Board. The Board is the highest level of decision making for the Authority. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Authority's general procedure, only the Board of Trustees may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

As of September 30, 2021, fund balances are composed of the following:

| | General Fund |
|---|---|
| Unassigned | 231,315 |
| | $ 231,315 |

As applicable year to year, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Board of Trustees considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Authority considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

**Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly; actual results could differ from these estimates.

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

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

"Total fund balances" of the Authority's governmental funds $231,315 differs from "net position" of governmental activities $268,794 reported in the statement of net position. This difference results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

Long-term debt transactions

Long-term liabilities to the Authority's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2021 were:

| | | |
|---|---|---|
| Net pension liability | $ | (9,261) |

Deferred outflows/inflows of resources

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

| | | |
|---|---|---|
| Deferred outflows | $ | 2,935 |
| Deferred inflows | | (30,082) |
| | $ | (27,147) |

Capital assets

| | | |
|---|---|---|
| Capital assets used in governmental activities are not financial resources and, therefore, are not report in the funds. | $ | 73,887 |

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

### A. Explanation of Differences Between Government Fund Operating Statements and the Statement of Net Position

| | General Fund | Capital Related Items | Deferred Outflows / Inflows | Long-Term Debt | Statement of Net Position |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and cash equivalents | $ 232,695 | $ - | $ - | $ - | $ 232,695 |
| Capital assets, net | - | 73,887 | - | - | 73,887 |
| Total assets | $ 232,695 | 73,887 | - | - | 306,582 |
| **Deferred Outflows** | | | | | |
| Pension obligations | - | - | 2,935 | - | 2,935 |
| **Liabilities** | | | | | |
| Liabilities | | | | | |
| Accrued liabilities | 1,380 | - | - | - | 1,380 |
| Net pension liability | - | - | - | 9,261 | 9,261 |
| Total liabilities | 1,380 | - | - | 9,261 | 10,641 |
| **Deferred Inflows** | | | | | |
| Pension obligations | - | - | 30,082 | - | 30,082 |
| **Fund Balance/Net Position** | | | | | |
| Fund balance | 231,315 | 73,887 | (27,147) | (9,261) | 268,794 |
| Total fund balance/Net position | $ 231,315 | $ 73,887 | $ (27,147) | $ (9,261) | $ 268,794 |

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

The "net change in fund balances" for governmental funds $35,560 differs from the "change in net position" for governmental activities $48,897 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Long-term Debt Related Items

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

| | | |
|---|---|---|
| Net decrease in net pension liability | $ | (12,085) |
| Net increase in deferred inflows of resources | | (1,252) |
| | $ | (13,337) |

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

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

| | General Fund | Capital Related Items | Deferred Outflows / Inflows | Long Term Debt | Statement of Activities |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental | $ 100,000 | $ - | $ - | $ - | $ 100,000 |
| Miscellaneous income | 2,400 | - | - | - | 2,400 |
| Total revenues | 102,400 | - | - | - | 102,400 |
| **Expenditures** | | | | | |
| Economic development | | | | | |
| Personnel services | 18,317 | - | (1,252) | (12,085) | 4,980 |
| Operating expenses | 48,523 | - | - | - | 48,523 |
| Total expenditures | 66,840 | - | (1,252) | (12,085) | 53,503 |
| Change in fund balance | 35,560 | - | 1,252 | 12,085 | 48,897 |
| Fund balance, beginning of year | 195,755 | 73,887 | (28,399) | (21,346) | 219,897 |
| Fund balance, end of year | $ 231,315 | $ 73,887 | $ (27,147) | $ (9,261) | $ 268,794 |

## NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Budgetary Information

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to September 1, the Authority Director submits to Taylor County and the Authority Board a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public meetings and workshops are conducted to obtain comments.

3. Prior to October 1, the budget is legally enacted through passage of a resolution.

4. The Board adopts the budget resolution for the governmental funds. Annual budgets are adopted on a basis consistent with GAAP. The appropriated budget is prepared by fund, function and department. The Authority Director may make transfers of appropriations within a department. Expenditures may not legally exceed appropriations for each individual department.

5. All budget amounts presented in the accompanying financial statements may be adjusted for revisions of the annual budgets during the year. The effect of these revisions would be to reallocate funds within the budget, which did not cause an overall increase in the total budget. Appropriations, except open project appropriations, lapse at the end of the fiscal year. The Authority does not use the encumbrance method.

### Compliance with Finance-Related Legal and Contractual Provisions

The Authority has no finance-related legal and contractual provisions.

## NOTE 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of restricted and unrestricted cash and investments with maturities, when purchased, of ninety days or less.

### Deposits and Investments

*Deposits* - At year end, the book balance of the Authority's deposits was $232,695, consisting of $232,695 maintained in two checking accounts.

The Florida Security for Public Deposits Act; Chapter 280 of the *Florida Statutes*, provides that qualified public depositories must maintain eligible collateral having a market value equal to fifty percent of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held by the depository during the twelve months immediately preceding the date of any computation of the balance. As such, the depository is not required to hold collateral in the Authority's name nor specify which collateral is held for the Authority's benefit. The Public Deposit Security Trust Fund, as created under the laws of the State of Florida, would be required to pay the Authority for any deposits not covered by depository insurance or collateral pledged by the depository as previously described.

Except for the pension trust funds, the Authority's investment activity for the year consisted solely of certificates of deposit with various short-term maturities, i.e., for periods of less than three months. All such investments are recorded at cost which approximates market value and would be classified in category (1) reflected above.

## NOTE 5. PREPAID EXPENSES

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items recorded in governmental funds do not reflect current appropriable resources and, thus, are reported as part of non-spendable fund balance. No prepaid expenses were recorded at the fiscal year end.

## NOTE 6. CAPITAL ASSETS

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

| | Primary Government | | | |
|---|---|---|---|---|
| | Beginning Balance | Additions | Reductions | Ending Balance |
| Governmental activities: | | | | |
| Land | $ 73,887 | $ - | $ - | $ 73,887 |
| Depreciable assets: | | | | |
| Equipment | 41,173 | - | - | 41,173 |
| Less: Accumulated depreciation | (41,173) | - | - | (41,173) |
| Total depreciable assets, net | - | - | - | - |
| Capital assets, net | $ 73,887 | $ - | $ - | $ 73,887 |

## NOTE 7. OTHER INFORMATION

### Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance. Through the Florida League of Cities, insurance against losses are provided for the following types of risk:

- Workers' Compensation and Employer's Liability
- General and Automobile Liability
- Real and Personal Property Damage
- Public Officials Liability
- Accidental Death and Dismemberment

The Authority's coverage for Workers' Compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to date of the Authority's experience for this type of risk.

## NOTE 8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

### Litigation

During the ordinary course of its operation, the Authority may be a party to various claims, legal actions and complaints. These matters are covered by the Authority's Risk Management Program.

In the opinion of the Authority's management and legal counsel, there are no matters that are anticipated to have a material financial impact on the Authority.

## NOTE 9. DEFINED BENEFIT/DEFINED CONTRIBUTION PENSION PLANS AND COST SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS – FLORIDA RETIREMENT SYSTEM PENSION PLAN AND THE RETIREMENT HEALTH INSURANCE SUBSIDY PROGRAM

### Florida Retirement System

**General Information** - All full-time employees of the Authority hired prior to January 1, 1996, participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, *Florida Statutes*, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, *Florida Statutes*, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, Authority school board, state university, community college, or a participating Authority or special Authority within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, *Florida Statutes*, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

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

### A. Pension Plan

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

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

final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

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

As provided in Section 121.101, *Florida Statutes*, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of- living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

**Contributions** – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively, were as follows: Regular— 8.28% and 10.82%; Special Risk Administrative Support— 34.12% and 37.76%; Special Risk—22.73% and 25.89%; Senior Management Service—25.57% and 29.01%; Elected Officers'— 47.46% and 51.42%; and DROP participants— 15.32% and 18.34%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively.

The Authority's contributions, including employee contributions, to the Pension Plan totaled $450 for the fiscal year ended September 30, 2021.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of**

**Resources Related to Pensions** – At September 30, 2021, the Authority reported a liability of $2,054 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The Authority's proportionate share of the net pension liability was based on the Authority's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the Authority's proportionate share was 0.000027195 percent, which was a decrease of 0.000000450 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the Authority recognized pension expense of $3,690. In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 352 | $ - |
| Changes in assumptions | 1,406 | - |
| Net diffference between projected and actual earnings on Pension Plan investments | - | 7,167 |
| Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions | - | 7,571 |
| Authority Pension Plan contributions subsequent to the measurement date | 304 | - |
| Total | $ 2,062 | $ 14,738 |

The deferred outflows of resources related to the Pension Plan, totaling $2,062 resulting from Authority contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

| Fiscal Year Ending September 30 | Amount |
|---|---|
| 2022 | $ (2,286) |
| 2023 | (2,666) |
| 2024 | (3,531) |
| 2025 | (4,525) |
| 2026 | 28 |
| Thereafter | - |
| | $ (12,980) |

**Actuarial Assumptions** – The total pension liability in the July 1, 2021 actuarial valuation was

determined using the following actuarial assumption, applied to all period included in the measurement:

| | |
|---|---|
| Inflation | 2.40 % |
| Salary increases | 3.25%, average, including inflation |
| Investment rate of return | 6.80%, net of pension plan investment expense, including inflation |

Mortality rates were based on the Generational RP-2010 based tables generational mortality using gender specific MP-2018 mortality improvement projection scale.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation* | Annual Arithmetic Return | Compound Annual (Geometric) Return | Standard Deviation |
|---|---|---|---|---|
| Cash | 1.0% | 2.1% | 2.1% | 1.1% |
| Fixed income | 20.0% | 3.8% | 3.7% | 3.3% |
| Global equity | 54.2% | 8.2% | 6.7% | 17.8% |
| Real estate | 10.3% | 7.1% | 6.2% | 13.8% |
| Private equity | 10.8% | 11.7% | 8.5% | 26.4% |
| Strategic investments | 3.7% | 5.7% | 5.4% | 8.4% |
| Assumed Inflation - Mean | | | 2.4% | 1.2% |

*As outlined in the Pension Plan's investment policy

**Discount Rate** - The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

**Sensitivity of the Authority's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the Authority's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

| | 1% Decrease 5.8% | Current Discount Rate 6.8% | 1% Increase 7.8% |
|---|---|---|---|
| Authority's proportionate share of the net pension liability | $ 9,186 | $ 2,054 | $ (3,907) |

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

**Payables to the Pension Plan** - At September 30, 2021, the Authority had $102 payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2021.

B. **HIS Plan**

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

**Benefits Provided** – For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

**Contributions** – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 was 1.66% and 1.66%, respectively. The Authority contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Authority's contributions to the HIS Plan totaled $1,578 for the fiscal year ended September 30, 2021.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At September 30, 2021, the Authority reported a liability of $7,207 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 21, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The Authority's proportionate share of the net pension liability was based on the Authority's 2020-21 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2021, the Authority's proportionate share was 0.0000587534 percent, which was a decrease of 23.39 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the Authority recognized pension expense of $3,766. In addition, the Authority reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 241 | $ 3 |
| Changes in assumptions | 566 | 297 |
| Net difference between projected and actual earnings on HIS Plan investments | 8 | - |
| Changes in proportion and differences between Authority HIS Plan contributions and proportionate share of contributions | 3 | 15,044 |
| Authority HIS Plan contributions subsequent to the measurement date | 55 | - |
| Total | $ 873 | $ 15,344 |

The deferred outflows of resources related to the HIS Plan, totaling $55 resulting from Authority contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

| Fiscal Year Ending September 30 | |
|---|---|
| 2022 | $ (4,001) |
| 2023 | (1,275) |
| 2024 | (2,630) |
| 2025 | (3,491) |
| 2026 | (2,611) |
| Thereafter | (518) |
| | $ (14,526) |

**Actuarial Assumptions** – The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.40% |
| Salary increases | 3.25%, average, including inflation |
| Municipal bond rate | 2.66% |

Mortality rates were based on the Generational RP-2010 based tables generational mortality using gender specific MP-2018 mortality improvement projection scale.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

**Discount Rate** - The discount rate used to measure the total pension liability was 2.16%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected

depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the Authority's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the Authority's proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.16%) or one percentage point higher (3.16%) than the current rate:

| | 1% Decrease 1.16% | Current Discount Rate 2.16% | 1% Increase 3.16% |
|---|---|---|---|
| Authority proportionate share of the net pension liability | $ 8,332 | $ 7,207 | $ 6,285 |

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

**Payables to the Pension Plan** - At September 30, 2021, the Authority had $359 payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2021.

**B. Investment Plan**

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

As provided in Section 121.4501, *Florida Statutes*, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Authority employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Authority Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2020-21 fiscal year, as established by Section 121.72, *Florida Statutes*, are based on a percentage of gross compensation, by class, as follows: Regular class 3.30%, Special Risk Administrative Support class 4.95%, Special Risk class 11.00%, Senior Management Service class 4.67% and Authority Elected Officers class 10.23%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an

accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2021, the information for the number of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Authority.

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

The Authority did not have any participants in the Investment Plan for the fiscal year ended September 30, 2021.

## NOTE 10. CONTINGENCIES

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

## REQUIRED SUPPLEMENTARY INFORMATION

TAYLOR COUNTY DEVELOPMENT AUTHORITY
BUDGET TO ACTUAL COMPARISON STATEMENT- GENERAL FUND
For The Year Ended September 30, 2021

| | Original and Final Budgeted Amounts | Actual Amounts | Variance Under / (Over) Final Budget |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ 100,000 | $ 100,000 | $ - |
| Miscellaneous income | - | 2,400 | 2,400 |
| Total revenues | 100,000 | 102,400 | 2,400 |
| **Expenditures** | | | |
| Economic development: | | | |
| Personnel costs | 41,070 | 18,317 | 22,753 |
| Legal and consulting services | 25,000 | 25,404 | (404) |
| Accounting services | 3,750 | 7,800 | (4,050) |
| Contractual services | 1,500 | 7,888 | (6,388) |
| Travel and meetings | 5,000 | 111 | 4,889 |
| Communications | 3,500 | 1,416 | 2,084 |
| Utility services | 2,000 | 1,788 | 212 |
| Repairs and maintenance | 1,000 | - | 1,000 |
| Promotional activities | 5,000 | 1,734 | 3,266 |
| Miscellaneous | 230 | - | 230 |
| Office supplies | 2,000 | 2,061 | (61) |
| Contingencies | 9,550 | - | 9,550 |
| Memberships and dues | 400 | 322 | 78 |
| Total economic development expenditures | 100,000 | 66,840 | 33,160 |
| Excess of revenues over expenditures | - | 35,560 | 35,560 |
| Fund balance, beginning of year | 195,755 | 195,755 | - |
| Fund balance, end of year | $ 195,755 | $ 231,315 | $ 35,560 |

**Notes:**

**Budgetary Information** - An annual appropriated budget is adopted for the General Fund on a basis consistent with GAPP. All annual appropriations lapse at the fiscal year end. Line-item expenditures in excess of budget are authorized to the extent that the total budgetary category does not exceed total amounts budgeted for the category of the fund. Amendments to the budget must be approved by the Governing Board.

## REQUIRED SUPPLEMENTARY INFORMATION

## SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY

## FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM

## LAST 10 FISCAL YEARS*

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|
| Contractually required FRS contribution | $ 347 | $ 1,488 | $ 2,155 | $ 2,681 | $ 5,234 | $ 5,234 | $ 4,840 | $ 3,953 |
| Contractually required HIS contribution | 1,217 | 1,163 | 1,973 | 2,833 | 2,944 | 2,944 | 2,723 | 2,224 |
| Total Contractually Required Contributions | 1,564 | 2,651 | 4,128 | 5,514 | 8,178 | 8,178 | 7,563 | 6,177 |
| Contributions in relation to the contractually required contribution | (1,564) | (2,651) | (4,128) | (5,514) | (8,178) | (8,178) | (7,563) | (6,177) |
| Contribution deficiency (excess) | - | - | - | - | - | - | - | - |
| Administration's covered-employee payroll | 16,401 | 29,820 | 44,909 | 80,694 | 95,101 | 95,101 | 102,462 | 103,278 |
| Contributions as a percentage of covered-emloyee payroll | 9.54% | 8.89% | 9.19% | 6.83% | 8.60% | 8.60% | 7.38% | 5.98% |

*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.

## REQUIRED SUPPLEMENTARY INFORMATION

## SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY PROPORTIONATE SHARE OF NET PENSION LIABILITY

## FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM

## LAST 10 FISCAL YEARS*

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|
| City's proportion of the FRS net pension liability (asset) | 0.000027195% | 0.000027645% | 0.000060438% | 0.000069377% | 0.000085469% | 0.000085469% | 0.001163510% | 0.000106705% |
| City's proportionate share of the FRS net pension liability (asset) | $ 2,054 | $ 11,982 | $ 20,814 | $ 20,897 | $ 21,681 | $ 21,681 | $ 16,028 | $ 6,511 |
| City's proportion of the HIS net pension liability (asset) | 0.000058753% | 0.000076695% | 0.000170357% | 0.000208697% | 0.000298696% | 0.000298696% | 0.000337548% | 0.000336436% |
| City's proportionate share of the HIS net pension liability (asset) | 7,207 | 9,364 | 19,061 | 22,089 | 34,812 | 34,812 | 34,425 | 31,457 |
| City's proportionate share of the total net pension liability (asset) | $ 9,261 | $ 21,346 | $ 39,875 | $ 42,986 | $ 56,393 | $ 56,393 | $ 49,453 | $ 37,968 |
| City's covered-employee payroll | $ 16,401 | $ 44,909 | $ 44,909 | $ 80,694 | $ 95,101 | $ 95,101 | $ 102,462 | $ 103,278 |
| City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 56.47% | 47.53% | 88.79% | 53.27% | 59.30% | 59.30% | 48.26% | 36.76% |
| Plan fiduciary net position as a percentage of the total pension liability | 91.09% | 74.46% | 78.22% | 79.86% | 90.67% | 92.00% | 96.09% | |

Note 1) The amounts presented for each year were determined as of the June 30 year end of the Florida Retirement System

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**
**TAYLOR COUNTY DEVELOPMENT AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND REQUIRED CONTRIBUTIONS**
**FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM**
**For the Fiscal Year End September 30, 2021**

## Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2021, are shown below:

| | FRS | HIS |
|---|---|---|
| Total pension liability | $ 209,636,046 | $ 12,719,121 |
| Plan fiduciary net position | (202,082,183) | (452,618) |
| | $ 7,553,863 | $ 12,266,503 |
| Plan fiduciary net position as a percentage of the total pension liability | 96.40% | 3.56% |

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2021. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2021, and update procedures were used to determine liabilities as of July 1, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the Plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

## Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2019, 2020 and 2021, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2021, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

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

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

**Actuarial Methods and Assumptions**

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2018 for the period July 1, 2013 through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.40%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.80%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rat of 2.21% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2021:

- FRS: The long-term expected rate of return was decreased from 6.90% to 6.80%, and the active mortality assumption was updated.
- HIS: The municipal rate used to determine total pension liability did not change at 2.21%

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

To the Board of Directors
Taylor County Development Authority
Perry, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Taylor County Development Authority, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Taylor County Development Authority's basic financial statements, and have issued our report thereon dated May 16, 2022.

### Internal Control Over Financial Reporting

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

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

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

### Finding 2021-1
### Financial Statement Preparation

A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. While your auditor can assist with the preparation of your financial statements and related footnotes, the financial statements are the responsibility of

management. A deficiency in internal control exists when the government does not have the expertise necessary to prevent, detect, and correct misstatements. A deficiency in internal control exists in instances where Taylor County Development Authority is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures.

***MANAGEMENT'S RESPONSE***

***We agree with this finding. We are a very small government. We currently utilize the services of our Treasurer, who maintains excellent accounting records and provides accurate monthly financial reports prepared generally on the cash basis. We likewise have confidence in our audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Board of Trustees reviews the annual financial reports and have the opportunity to ask the auditor any questions regarding the report prior to its formal presentation. The report is formally presented by the auditor at a scheduled meeting of the Board of Trustees.***

***At this time, we do not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements. We thus accept this required disclosure finding and will continue to monitor this situation in the future.***

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Powell & Jones

**POWELL & JONES**
Certified Public Accountants
May 16, 2022

## MANAGEMENT LETTER

To the Board of Directors
Taylor County Development Authority
Perry, Florida

We have audited the financial statements of the Taylor County Development Authority (the Authority) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated May 16, 2022.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. We have issued our report on internal control over financial reporting and compliance and other matters dated June 30, 2022. Disclosures in the report, if any, should be considered in conjunction with this management letter.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, and other compliance matters, the remaining sections of this report discuss these findings.

## PRIOR YEAR FINDINGS

There were no reportable findings in the prior year applicable to the management letter.

## CURRENT YEAR FINDINGS

There are no reportable findings in the current year applicable to the management letter.

## 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 Sections 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units of the Authority.

## SPECIFIC INFORMATION

a. The total number of district employees compensated in the last pay period of the district's fiscal year as one.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last moth of the district's fiscal year as one.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $16,340.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $7,888.

e. Each construction project with total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditure for such projects as $0.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as a $35,560 under positive variance.

**AUDITOR GENERAL AND OTHER COMPLIANCE MATTERS**

- The *Rules of the Auditor General* [Section 10.554(1)(i)1.] requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such items disclosed in the preceding audit report.

- The *Rules of the Auditor General* [Section 10.544.(1)(i)3.] requires that we address in the management letter any findings and recommendations to improve the Taylor County Development Authority financial management, accounting procedures, and internal controls. In connection with our audit we did not have any such findings or recommendations.

- The *Rules of the Auditor General* [Section 10.544(1)(i)4.] requires that we address violations of laws, regulations, contracts and grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the determination of financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

- The *Rules of the Auditor General* [Section 10.544(1)(i)5.] provides that the auditor may, based on professional judgment, report the following matters that are inconsequential to the determination of financial statement amounts, considering both qualitative and quantitative factors: (1) violations of laws, rules, regulations, and contract provisions or abuse that have occurred or are likely to have occurred, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

- The *Rules of the Auditor General* [Section 10.554(1)(i)6.] requires that the name or official title and legal authority for the government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements (see Note 1 to the financial statements). There were no component units to the Taylor County Development Authority.

- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a)] requires a statement to be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the Taylor County Development Authority did not meet any of the conditions described in Section 218.503(1), *Florida Statutes* that might result in a financial emergency.

- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a) and 10.556(7.)] require that we apply financial assessment procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial assessment was based in part on representations made by management and the review of the financial information provided by same.

Pursuant to Chapter 119, *Florida Statutes*, this management letter is a public record and its distribution is not limited. Auditing standards general accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the Taylor County Development Authority, management and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Powell & Jones

**POWELL & JONES**
Certified Public Accountants
May 16, 2022

## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Taylor County Development Authority
Perry, Florida

We have examined the Taylor County Development Authority's compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2022. Management is responsible for the Authority's compliance with those requirements. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

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

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

Powell & Jones

**POWELL & JONES**
Certified Public Accountants
May 16, 2022

## Communication with Those Charged with Governance

To the Board of Directors
Taylor County Development Authority
Perry, Florida

We have audited the financial statements of Taylor County Development Authority for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government *Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Taylor County Development Authority are described Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the 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.

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. There are no sensitive estimates affecting Taylor County Development Authority financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 16, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, 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.

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

Very truly yours,

Powell & Jones

**POWELL & JONES**
Certified Public Accountants
May 16, 2022

(8)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **SCOP ROAD PROJECT (Ash Street) FUND** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **SCOP ROAD PROJECT FUND** budget for the fiscal year ending September 30, 2022.

| **Amount** | **Account** | **Account Name** |
|---|---|---|
| $2,146,431 | 186-3344905 | SCOP Grant - Revenue |
| | | SCOP Ash Street |
| $1,646,231 | 0358-53401 | Contractual Services |
| $ 500,000 | 0358-53101 | Professional Services |
| $ 200 | 0358-54902 | Legal Advertising |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**New FY'22 Grant**

✓

DocuSign Envelope ID: 611E8AAF-618D-49E9-B835-35646A1A4F84

To: Cassandra.Lamey@dot.state.fl.us

SCOP / Ash St
Fund: 186
Dept: 0358

# FLORIDA DEPARTMENT OF TRANSPORTATION
# FUNDS APPROVAL

G1Z57

8/31/2021

## CONTRACT INFORMATION

| | |
|---|---|
| Contract: | G1Z57 |
| Contract Type: | GD - GRANT DISBURSEMENT (GRANT) |
| Method of Procurement: | G - GOVERMENTAL AGENCY (287.057,F.S.) |
| Vendor Name: | TAYLOR COUNTY BOCC |
| Vendor ID: | F596000879041 |
| Beginning Date of This Agreement: | 08/30/2021 |
| Ending Date of This Agreement: | 10/30/2025 |
| Contract Total/Budgetary Ceiling: | ct = $2,146,431.00 |
| Description: | Design, construction, and construction engineering and inspection for widening and resurfacing existing lanes on Ash Str |

## FUNDS APPROVAL INFORMATION

FUNDS APPROVED/REVIEWED FOR ROBIN M. NAITOVE, CPA, COMPTROLLER ON 8/31/2021

| | |
|---|---|
| Action: | Original |
| Reviewed or Approved: | APPROVED |
| Organization Code: | 55024010206 |
| Expansion Option: | AJ |
| Object Code: | 751000 |
| Amount: | $2,146,431.00 |
| Financial Project: | 44340615401 |
| Work Activity (FCT): | 215 |
| CFDA: | |
| Fiscal Year: | 2022 |
| Budget Entity: | 55150200 |
| Category/Category Year: | 085576/22 |
| Amendment ID: | 0001 |
| Sequence: | 00 |
| User Assigned ID: | |
| Enc Line (6s)/Status: | 0001/04 |

Total Amount: $2,146,431.00

DocuSign Envelope ID: 611E8AAF-618D-49E9-B835-35646A1A4F84

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# STATE-FUNDED GRANT AGREEMENT



| | | |
|---|---|---|
| FPN: 443406-1-54-01 | Fund: SCOP<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| FPN: 443406-1-54-01 | Fund: GRSC<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| FPN: 443406-1-54-01 | Fund: SCWR<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| County No:38 (Taylor) | Contract No: G1257 | Vendor No: VF596000879041 |

THIS STATE-FUNDED GRANT AGREEMENT ("Agreement") is entered into on 9/1/2021 | 10:11 AM EDT (This date to be entered by DOT only) by and between the State of Florida Department of Transportation, ("Department"), and Taylor County, ("Recipient"). The Department and the Recipient are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties".

**NOW, THEREFORE,** In consideration of the mutual benefits to be derived from joint participation on the Project, the Parties agree to the following:

1. **Authority:** The Department is authorized to enter into this Agreement pursuant to Sections 334.044, 334.044(7), and *(select the applicable statutory authority for the program(s) below):*
   - ☐ Section 339.2817 Florida Statutes, County Incentive Grant Program (CIGP), (CSFA 55.008)
   - ☒ Section 339.2818 Florida Statutes, Small County Outreach Program (SCOP), (CSFA 55.009)
   - ☐ Section 339.2816 Florida Statutes, Small County Road Assistance Program (SCRAP), (CSFA 55.016)
   - ☐ Section 339.2819 Florida Statutes, Transportation Regional Incentive Program (TRIP), (CSFA 55.026)
   - ☐ Insert Legal Authority , Insert Funding Program Name , Insert CSFA Number

   The Recipient by Resolution or other form of official authorization, a copy of which is attached as **Exhibit "D", Recipient Resolution,** and made a part of this Agreement, has authorized its officers to execute this Agreement on its behalf.

2. **Purpose of Agreement:** The purpose of this Agreement is to provide for the Department's participation in design, construction, and construction engineering and inspection for widening and resurface existing lanes on Ash Street from US19 to Helen Street, as further described in **Exhibit "A", Project Description and Responsibilities,** attached to and incorporated into this Agreement ("Project"); to provide Department financial assistance to the Recipient; state the terms and conditions upon which Department funds will be provided; and to set forth the manner in which the Project will be undertaken and completed.

3. **Term of the Agreement, Commencement and Completion of the Project:** This Agreement shall commence upon full execution by both Parties and the Recipient shall complete the Project on or before 10/30/2025. If the Recipient does not complete the Project within this time period, this Agreement will expire on the last day of the scheduled completion as provided in this paragraph unless an extension of the time period is requested by the Recipient and granted in writing by the Department prior to the expiration of this Agreement. Expiration of this Agreement will be considered termination of the Project. The Recipient acknowledges that no funding for the Project will be provided by the State under this Agreement for work on the Project that is not timely completed and invoiced in accordance with the terms of this Agreement, or for work performed prior to full execution of the Agreement. Notwithstanding the expiration of the required completion date provided in this Agreement and the consequent potential unavailability of any unexpended portion of State funding to be provided under this Agreement, the Recipient shall remain obligated to complete all aspects of the Project identified in **Exhibit "A"** in accordance with the remaining terms of this Agreement, unless otherwise agreed by the Parties, in writing.

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **SCOP ROAD PROJECT (McDaniel Road) FUND** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **SCOP ROAD PROJECT FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $1,370,000 | 187-3344905 | SCOP Grant - Revenue |
| | | SCOP McDaniel Road |
| $1,040,451 | 0359-53401 | Contractual Services |
| $ 329,349 | 0359-53101 | Professional Services |
| $ 200 | 0359-54902 | Legal Advertising |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**New FY'22 Grant**

√

DocuSign Envelope ID: A004E3CD-D6AE-46D3-B7C8-4271E0C61988

SCOP/McDaniel Rd
Fund: 187
Dept: 0359

To: Cassandra.Lamey@dot.state.fl.us

# FLORIDA DEPARTMENT OF TRANSPORTATION
# FUNDS APPROVAL

**G2656**

**2/18/2022**

## CONTRACT INFORMATION

| | |
|---|---|
| **Contract:** | G2656 |
| **Contract Type:** | GD - GRANT DISBURSEMENT (GRANT) |
| **Method of Procurement:** | G - GOVERMENTAL AGENCY (287.057,F.S.) |
| **Vendor Name:** | TAYLOR COUNTY BOCC |
| **Vendor ID:** | F596000879041 |
| **Beginning Date of This Agreement:** | 02/17/2022 |
| **Ending Date of This Agreement:** | 12/30/2024 |
| **Contract Total/Budgetary Ceiling:** | ct = $1,370,000.00 |
| **Description:** | Design, construction, and construction engineering and inspection for widening & resurfacing existing lanes on CR359A (M |

## FUNDS APPROVAL INFORMATION

**FUNDS APPROVED/REVIEWED FOR ROBIN M. NAITOVE, CPA, COMPTROLLER ON 2/18/2022**

| | |
|---|---|
| Action: | Original |
| Reviewed or Approved: | APPROVED |
| Organization Code: | 55024010206 |
| Expansion Option: | AJ |
| Object Code: | 751000 |
| Amount: | $1,370,000.00 |
| Financial Project: | 44581615401 |
| Work Activity (FCT): | 215 |
| CFDA: | |
| Fiscal Year: | 2022 |
| Budget Entity: | 55150200 |
| Category/Category Year: | 085576/22 |
| Amendment ID: | O001 |
| Sequence: | 00 |
| User Assigned ID: | |
| Enc Line (6s)/Status: | 0001/04 |

**Total Amount: $1,370,000.00**

DocuSign Envelope ID: A004E3CD-D6AE-46D3-B7C8-4271E0C61988



# STATE-FUNDED GRANT AGREEMENT

| | | |
|---|---|---|
| FPN: 445816-1-54-01 | Fund: GRSC<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| FPN: 445816-1-54-01 | Fund: SCOP<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| FPN: 445816-1-54-01 | Fund: SCWR<br>Org Code: 55024010206 | FLAIR Category: 085576<br>FLAIR Obj: 751000 |
| County No:38 | Contract No: | Vendor No: F596000879041 |

THIS STATE-FUNDED GRANT AGREEMENT ("Agreement") is entered into on 2/21/2022 | 2:52 PM EST (This date to be entered by DOT only), by and between the State of Florida Department of Transportation, ("Department"), and Taylor County, ("Recipient"). The Department and the Recipient are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties".

**NOW, THEREFORE**, in consideration of the mutual benefits to be derived from joint participation on the Project, the Parties agree to the following:

1. **Authority:** The Department is authorized to enter into this Agreement pursuant to Sections 334.044, 334.044(7), and *(select the applicable statutory authority for the program(s) below):*
   - ☐ Section 339.2817 Florida Statutes, County Incentive Grant Program (CIGP), (CSFA 55.008)
   - ☒ Section 339.2818 Florida Statutes, Small County Outreach Program (SCOP), (CSFA 55.009)
   - ☐ Section 339.2816 Florida Statutes, Small County Road Assistance Program (SCRAP), (CSFA 55.016)
   - ☐ Section 339.2819 Florida Statutes, Transportation Regional Incentive Program (TRIP), (CSFA 55.026)
   - ☐ Insert Legal Authority , Insert Funding Program Name , Insert CSFA Number

   The Recipient by Resolution or other form of official authorization, a copy of which is attached as **Exhibit "D", Recipient Resolution**, and made a part of this Agreement, has authorized its officers to execute this Agreement on its behalf.

2. **Purpose of Agreement:** The purpose of this Agreement is to provide for the Department's participation in design, construction, and construction engineering and inspection for widening & resurfacing existing lanes on CR 359A (McDaniel Road) from Wright Rd to Pisgah Rd(CR361), as further described in **Exhibit "A", Project Description and Responsibilities**, attached to and incorporated into this Agreement ("Project"); to provide Department financial assistance to the Recipient; state the terms and conditions upon which Department funds will be provided; and to set forth the manner in which the Project will be undertaken and completed.

3. **Term of the Agreement, Commencement and Completion of the Project:** This Agreement shall commence upon full execution by both Parties and the Recipient shall complete the Project on or before 12/30/2024. If the Recipient does not complete the Project within this time period, this Agreement will expire on the last day of the scheduled completion as provided in this paragraph unless an extension of the time period is requested by the Recipient and granted in writing by the Department prior to the expiration of this Agreement. Expiration of this Agreement will be considered termination of the Project. The Recipient acknowledges that no funding for the Project will be provided by the State under this Agreement for work on the Project that is not timely completed and invoiced in accordance with the terms of this Agreement, or for work performed prior to full execution of the Agreement. Notwithstanding the expiration of the required completion date provided in this Agreement and the consequent potential unavailability of any unexpended portion of State funding to be provided under this Agreement, the Recipient shall remain obligated to complete all aspects of the Project identified in **Exhibit "A"** in accordance with the remaining terms of this Agreement, unless otherwise agreed by the Parties, in writing.

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **TOURIST TAX (4-5%) FUND** for the fiscal period ending September 30, 2022, to be more than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be transferred from the **TOURIST TAX DEVELOPMENT TRUST FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $163,440 | 630-3899010 | Cash Brought Forward |
| $163,440 | 1370-59922 | 4/5-cent Tourist Tax Sinking Fund/Reserve |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**The actual balance remaining in this fund at FYE'21 was more than the amount budgeted in FY22.**

SUNGARD PENTAMATION, INC.
DATE: 05/26/2022
TIME: 08:59:01

TAYLOR COUNTY BOARD OF COMMISSIONERS
PRINT BALANCE SHEETS BY FUND



SELECTION CRITERIA: genledgr.fund='630'
ACCOUNTING PERIOD: 13/21

FUND - 630 - 4TH/5TH-CENT TOURISM TAX

| ACCOUNT - - - - - TITLE - - - - - | DEBITS | CREDITS |
|---|---|---|
| 1011010 CASH OPERATING/CHECKING | 464,049.74 | |
| TOTAL CASH IN BANK | 464,049.74 | .00 |
| 1311050 DUE FROM TAX COLLECTOR | 42,425.98 | |
| TOTAL DUE FROM OTHER FUNDS | 42,425.98 | .00 |
| TOTAL ASSETS | 506,475.72 | .00 |
| 2070002 DUE TO GENERAL FUND | | 53,035.71 |
| TOTAL DUE TO OTHER FUNDS | .00 | 53,035.71 |
| TOTAL LIABILITIES | .00 | 53,035.71 |
| 2410001 EXPENDITURE BUDGET CNTRL | | 360,000.00 |
| 2410002 REVENUE BUDGET CONTROL | 360,000.00 | |
| 2420001 EXPENDITURE CONTROL | 53,035.71 | |
| 2440000 REVENUE CONTROL | | 227,350.47 |
| TOTAL CONTROLS | 413,035.71 | 587,350.47 |
| 2710000 UNRESERVED FUND BALANCE | | 279,125.25 |
| TOTAL UNRESERVED FUND BALANCE | .00 | 279,125.25 |
| TOTAL EQUITIES | 413,035.71 | 866,475.72 |
| TOTAL 4TH/5TH-CENT TOURISM TAX | 919,511.43 | 919,511.43 |
| TOTAL REPORT | 919,511.43 | 919,511.43 |

506,475.72 +
53,035.71
000
453,440.01 *

Actual bal.
@ 9/30/21.
$ 453,440.

Budgeted $290,000 CF

453,440.01 +
290,000.00
000
163,440.01 *

Dulelch

**TOURIST DEVELOPMENT (630) / 4th & 5th Cent**
**OPERATIONS (tourist related)**
**OVERALL BUDGET FY 2021/2022**

DRAFT 2 - 09/01/21

**REVENUE:**

| | | |
|---|---|---|
| Tourist Development Tax | $ | 170,000.00 |
| Estimated Cash Carry Forward | $ | 290,000.00 |
| **TOTAL REVENUE** | **$** | **460,000.00** |

**EXPENDITURES:**

| | | |
|---|---|---|
| Interfund Transfer to General Fund<br>*see attached department list / offsets GF expenses | $ | 104,825.00 |
| Sinking Fund / Reserve (balance of funds) | $ | 355,175.00 |
| **TOTAL EXPENDITURES** | **$** | **460,000.00** |

Prepared by: Dannielle Welch, County Finance Director (09/01/21)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **TOURIST TAX (3rd cent) INFRASTRUCTURE FUND** for the fiscal period ending September 30, 2022, to be more than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be transferred from the **TOURIST TAX INFRASTRUCTURE FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $124,307 | 629-3899010 | Cash Brought Forward |
| $124,307 | 1362-59922 | 3rd-cent Tourist Dev. Sinking Fund/Reserve |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the bud7get for the fiscal period ending September 30, 2022 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**The actual balance remaining in this fund at FYE'21 was more than the amount budgeted in FY22.**

SELECTION CRITERIA: genledgr.fund='629'
ACCOUNTING PERIOD: 13/21

FUND - 629 - 3RD% TOURISM TAX/INFRASTR

| ACCOUNT - - - - - TITLE - - - - - | DEBITS | CREDITS |
|---|---|---|
| 1011010 CASH OPERATING/CHECKING | 277,550.24 | |
| TOTAL CASH IN BANK | 277,550.24 | .00 |
| 1311050 DUE FROM TAX COLLECTOR | 21,213.00 | |
| TOTAL DUE FROM OTHER FUNDS | 21,213.00 | .00 |
| 1511061 GF MONEY MARKET INVEST | 56,104.49 | |
| TOTAL CASH IN BANK | 56,104.49 | .00 |
| TOTAL ASSETS | 354,867.73 | .00 |
| 2070002 DUE TO GENERAL FUND | | 80,560.03 |
| TOTAL DUE TO OTHER FUNDS | .00 | 80,560.03 |
| TOTAL LIABILITIES | .00 | 80,560.03 |
| 2410001 EXPENDITURE BUDGET CNTRL | | 341,000.00 |
| 2410002 REVENUE BUDGET CONTROL | 341,000.00 | |
| 2420001 EXPENDITURE CONTROL | 92,425.03 | |
| 2440000 REVENUE CONTROL | | 113,703.30 |
| TOTAL CONTROLS | 433,425.03 | 454,703.30 |
| 2710000 UNRESERVED FUND BALANCE | | 253,029.43 |
| TOTAL UNRESERVED FUND BALANCE | .00 | 253,029.43 |
| TOTAL EQUITIES | 433,425.03 | 707,732.73 |
| TOTAL 3RD% TOURISM TAX/INFRASTR | 788,292.76 | 788,292.76 |
| TOTAL REPORT | 788,292.76 | 788,292.76 |

0 - C

354 - 867 - 73 +
80 - 560 - 03

actual bal 9/30

274 - 307 - 70 *

274 - 307 - 70 +
150 - 000 - 00 -

000

124 - 307 - 70 *

need to amend Budget

Deleted

**TOURIST DEVELOPMENT TRUST FUND (629) / 3rd cent**
**OVERALL BUDGET FY 2021 / 2022**

**REVENUE:**

| | | |
|---|---|---|
| Tourist Development Tax | | $ 85,000.00 |
| Estimated Cash Carry Forward | | $ 150,000.00 |
| **TOTAL REVENUE** | | **$ 235,000.00** |

**EXPENDITURES:**

| | | |
|---|---|---|
| Transfer to General Fund | | $ 175,889.00 |
| #0447 - Hodges Park (Keaton Beach) | $ 24,669.00 | |
| #0489 Forest Capital Hall / Bldgs & Grds | $ 151,220.00 | |
| Contractual Svs (offset Fund 004 Boating & Improvement) | | $ 18,800.00 |
| Sinking Fund / Reserve (balance of funds) | | $ 40,311.00 |
| **TOTAL EXPENDITURES** | | **$ 235,000.00** |

Prepared by: Dannielle Welch, County Finance Director (07/08/21)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **TOURIST TAX (two-cent) DEVELOPMENT TRUST FUND (TDC)** for the fiscal period ending September 30, 2022, to be more than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be transferred from the **TOURIST TAX DEVELOPMENT TRUST FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $ 74,027 | 626-3899010 | Cash Brought Forward |
| $ 74,027 | 1310-59922 | 2-cent Tourist Dev. Sinking Fund/Reserve |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**The actual balance remaining in this fund at FYE'21 was more than the amount budgeted FY'22.**

SELECTION CRITERIA: genledgr.fund='626'
ACCOUNTING PERIOD: 13/21

FUND - 626 - 2%TOURIST DEV.TRUST FD

| ACCOUNT - - - - - TITLE - - - - - | DEBITS | CREDITS |
|---|---|---|
| 1011010 CASH OPERATING/CHECKING | 503,889.98 | |
| TOTAL CASH IN BANK | 503,889.98 | .00 |
| 1311050 DUE FROM TAX COLLECTOR | 42,425.98 | |
| TOTAL DUE FROM OTHER FUNDS | 42,425.98 | .00 |
| 1511061 GF MONEY MARKET INVEST | 82,711.94 | |
| TOTAL CASH IN BANK | 82,711.94 | .00 |
| TOTAL ASSETS | 629,027.90 | .00 |
| TOTAL CONTROLS | 707,909.57 | 966,445.67 |
| 2710000 UNRESERVED FUND BALANCE | | 370,491.80 |
| TOTAL UNRESERVED FUND BALANCE | .00 | 370,491.80 |
| TOTAL EQUITIES | 707,909.57 | 1,336,937.47 |
| TOTAL 2%TOURIST DEV.TRUST FD | 1,336,937.47 | 1,336,937.47 |
| TOTAL REPORT | 1,336,937.47 | 1,336,937.47 |

Bal @ 9/30/21
CF = 629,027.90

Budgeted = 555,000

need to amend
By: 74027.00

Dulelle

**TOURIST DEVELOPMENT TRUST FUND (626) / 2 cent**
**OVERALL BUDGET FY 2021/ 2022**

**REVENUE:**

| | | |
|---|---|---|
| Tourist Development Tax | | $ 170,000.00 |
| Estimated Cash Carry Forward | | $ 555,000.00 |
| **TOTAL REVENUE** | | **$ 725,000.00** |

**EXPENDITURES: *based on the attached budget submitted by Dawn Taylor**

| | | | 2021 FY |
|---|---|---|---|
| Tourist Administration | $ 54,000.00 | $ | 54,000.00 |
| *includes $50,000 funding to the Chamber of Commerce | | | |
| Tourist Promotion | $ 17,400.00 | $ | 17,400.00 |
| Tourist Development | $ 78,300.00 | $ | 78,300.00 |
| SUBTOTAL | $ 149,700.00 | $ | 149,700.00 |
| Reserves | $ 575,300.00 | | |
| Reserve for Contingency | $ 5,000.00 | | |
| Reserve for Cash Balance (Next FY) | $ 5,000.00 | | |
| Sinking Fund (balance of funds) | $ 565,300.00 | | |
| **TOTAL EXPENDITURES** | **$ 725,000.00** | | |

Prepared by: Dannielle Welch, County Finance Director (07/06/21)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **AFFORDABLE HOUSING FUND (2019-2020 GRANT)** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **AFFORDABLE HOUSING FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $25,500 | 137-3899010 | Cash Brought Forward |
| $25,500 | 0399-58321 | Rehabilitation |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**Fund balance at 2021 FYE was more than anticipated in 2022 FY budget**

SUNGARD PENTAMATION, INC.
DATE: 04/12/2022
TIME: 12:25:03

TAYLOR COUNTY BOARD OF COMMISSIONERS
GASB EXPENDITURE STATUS REPORT



SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 7/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-137 AFFORDABLE HOUSING 2020FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0399 SHIP GRANT (2019/2020FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 53401 | CONTRACTUAL SERVICES | 4,000.00 | 4,000.00 | .00 | .00 | 4,000.00 | .00 |
| 54977 | RECORDING FEES | 464.00 | 464.00 | .00 | .00 | 464.00 | .00 |
| 55101 | OFFICE SUPPLIES | 500.00 | 500.00 | .00 | .00 | 500.00 | .00 |
| 58310 | HOMEBUYERS ASSISTANCE | 10,000.00 | 10,000.00 | .00 | .00 | 10,000.00 | .00 |
| 58321 | REHABILITATION | 110,000.00 | 110,000.00 | .00 | .00 | 110,000.00 | .00 |
| 58340 | HOME OWNERSHIP COUNSELIN | 100.00 | 100.00 | .00 | .00 | 100.00 | .00 |
| | TOTAL SHIP GRANT (2019/2020FY | 125,064.00 | 125,064.00 | .00 | .00 | 125,064.00 | .00 |
| | TOTAL AFFORDABLE HOUSING 2020 | 125,064.00 | 125,064.00 | .00 | .00 | 125,064.00 | .00 |

0.C

150,564.66 *
125,064.00 -

000

25,500.66 *

Need to amend (increase)
FY 22 Budget By
$ 25,500.

Per Melody, increase 58321 Rehabilitation

DWelch

SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 13/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-137 AFFORDABLE HOUSING 2020FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0399 SHIP GRANT (2019/2020FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 53401 | CONTRACTUAL SERVICES | 3,600.00 | 3,600.00 | .00 | 2,916.67 | 683.33 | 81.02 |
| 54977 | RECORDING FEES | 1,000.00 | 1,000.00 | .00 | 461.10 | 538.90 | 46.11 |
| 55101 | OFFICE SUPPLIES | 400.00 | 842.00 | 442.00 | 652.40 | 189.60 | 77.48 |
| 58321 | REHABILITATION | .00 | .00 | .00 | -26,152.83 | 26,152.83 | .00 |
| 58348 | DEMOLITION/CONSTRUCTION | .00 | 123,000.00 | 123,000.00 | .00 | 123,000.00 | .00 |
| | TOTAL SHIP GRANT (2019/2020FY | 5,000.00 | 128,442.00 | 123,442.00 | -22,122.66 | 150,564.66 | -17.22 |
| | TOTAL AFFORDABLE HOUSING 2020 | 5,000.00 | 128,442.00 | 123,442.00 | -22,122.66 | 150,564.66 | -17.22 |

## Dannielle Welch

**From:** Melody Cox <melody.cox@taylorcountygov.com>
**Sent:** Wednesday, April 13, 2022 9:38 PM
**To:** Dannielle Welch; Jami Evans
**Cc:** LaWanda Pemberton
**Subject:** RE: SHIP's --- carry forward

Hey Miss Dannielle,

Dept. 0399 FY 20 Please add the additional funds in 58321 Rehabilitation

Dept. 0404 FY19 Please take out of 58321 Rehabilitation

Dept. 0419 FY 18 Please add the additional funds to rehabilitation

Thank you Miss Dannielle!

**From:** Dannielle Welch [mailto:dwelch@taylorclerk.com]
**Sent:** Tuesday, April 12, 2022 12:37 PM
**To:** Melody Cox <melody.cox@taylorcountygov.com>; Jami Evans <jevans@taylorcountygov.com>
**Cc:** LaWanda Pemberton <LPemberton@taylorcountygov.com>
**Subject:** SHIP's --- carry forward

Hey there!!

I'm still working on carry forwards from last fiscal year 😖 I'm assuming that when you work on budget for FY23 that we will be closing FY18 so that we will only have open three years (FY19, FY20, FY22) + the new year??? But, right now, I just need you to tell me where you want me to budget the following?

Fund 137 / Dept 0399 FY20
Ending Balance FY21: $150,564
Budgeted FY22: $125,064
Difference: $25,500 (need to know where to budget this)

Fund 138 / Dept 0404 FY19
Ending Balance FY21: $20,611
Budgeted FY22: $41,435
Difference: (20,824) need to know where to reduce this budget – right now there is $40,000 in rehabilitation

Fund 139 / Dept 0419 FY18
Ending Balance FY21: $110,256
Budgeted FY22: $84,600
Difference: $25,656 (need to know where to budget this)

Thank you!!!

**Dannielle Welch**
**County Finance Director**
**Taylor County, FL**

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **AFFORDABLE HOUSING FUND (2017-2018 GRANT)** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **AFFORDABLE HOUSING FUND** budget for the fiscal year ending September 30, 2022.

| **Amount** | **Account** | **Account Name** |
|---|---|---|
| $25,656 | 139-3899010 | Cash Brought Forward |
| $25,656 | 0419-58321 | Rehabilitation |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**Fund balance at 2021 FYE was more than anticipated in 2022 FY budget**

SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 7/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-139 AFFORDABLE HOUSING 2018FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0419 SHIP GRANT(2017/2018 FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 51200 | REGULAR SALARIES & WAGES | 16,524.00 | 16,524.00 | .00 | 9,436.65 | 7,087.35 | 57.11 |
| 52110 | FICA/MEDICARE TAXES | 1,264.00 | 1,264.00 | .00 | 711.64 | 552.36 | 56.30 |
| 52200 | RETIREMENT CONTRIBUTIONS | 1,789.00 | 1,789.00 | .00 | 959.51 | 829.49 | 53.63 |
| 52300 | HEALTH INSURANCE | 3,736.00 | 3,736.00 | .00 | 1,868.10 | 1,867.90 | 50.00 |
| 52320 | LIFE INSURANCE | 24.00 | 24.00 | .00 | 11.64 | 12.36 | 48.50 |
| 52400 | WORKERS' COMPENSATION | 27.00 | 27.00 | .00 | 7.98 | 19.02 | 29.56 |
| 53401 | CONTRACTUAL SERVICES | 24,761.00 | 23,561.00 | -1,200.00 | .00 | 23,561.00 | .00 |
| 54100 | COMMUNICATIONS | .00 | 1,200.00 | 1,200.00 | .00 | 1,200.00 | .00 |
| 54977 | RECORDING FEES | 500.00 | 500.00 | .00 | .00 | 500.00 | .00 |
| 55101 | OFFICE SUPPLIES | 975.00 | 975.00 | .00 | 322.66 | 652.34 | 33.09 |
| 58321 | REHABILITATION | 35,000.00 | 35,000.00 | .00 | .00 | 35,000.00 | .00 |
| | TOTAL SHIP GRANT(2017/2018 FY | 84,600.00 | 84,600.00 | .00 | 13,318.18 | 71,281.82 | 15.74 |
| | TOTAL AFFORDABLE HOUSING 2018 | 84,600.00 | 84,600.00 | .00 | 13,318.18 | 71,281.82 | 15.74 |

110·256·32 *
84·600·00 -
000
25·656·32 *

need to amend (increase)
FY22 Budget By
$25,656

Per Melody, increase 58321 Rehabilitation

DWelch

SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 13/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-139 AFFORDABLE HOUSING 2018FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0419 SHIP GRANT(2017/2018 FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 51200 | REGULAR SALARIES & WAGES | 15,692.00 | 15,692.00 | .00 | 16,211.14 | -519.14 | 103.31 |
| 52110 | FICA/MEDICARE TAXES | 1,200.00 | 1,200.00 | .00 | 1,221.23 | -21.23 | 101.77 |
| 52200 | RETIREMENT CONTRIBUTIONS | 1,569.00 | 1,569.00 | .00 | 1,603.28 | -34.28 | 102.18 |
| 52300 | HEALTH INSURANCE | 3,736.00 | 3,736.00 | .00 | 3,424.85 | 311.15 | 91.67 |
| 52320 | LIFE INSURANCE | 22.00 | 22.00 | .00 | 21.34 | .66 | 97.00 |
| 52400 | WORKERS' COMPENSATION | 35.00 | 35.00 | .00 | 31.90 | 3.10 | 91.14 |
| 53401 | CONTRACTUAL SERVICES | 30,000.00 | 30,000.00 | .00 | -3,819.06 | 33,819.06 | -12.73 |
| 54977 | RECORDING FEES | 1,777.00 | 1,777.00 | .00 | 30.00 | 1,747.00 | 1.69 |
| 55101 | OFFICE SUPPLIES | 1,000.00 | 1,000.00 | .00 | .00 | 1,000.00 | .00 |
| 55102 | OFFC.EQUIP/FURN.<$5,000 | 1,000.00 | 1,000.00 | .00 | .00 | 1,000.00 | .00 |
| 58321 | REHABILITATION | 53,034.00 | 72,950.00 | 19,916.00 | .00 | 72,950.00 | .00 |
| | TOTAL SHIP GRANT(2017/2018 FY | 109,065.00 | 128,981.00 | 19,916.00 | 18,724.68 | 110,256.32 | 14.52 |
| | TOTAL AFFORDABLE HOUSING 2018 | 109,065.00 | 128,981.00 | 19,916.00 | 18,724.68 | 110,256.32 | 14.52 |

## Dannielle Welch

**From:** Melody Cox <melody.cox@taylorcountygov.com>
**Sent:** Wednesday, April 13, 2022 9:38 PM
**To:** Dannielle Welch; Jami Evans
**Cc:** LaWanda Pemberton
**Subject:** RE: SHIP's --- carry forward

Hey Miss Dannielle,

Dept. 0399 FY 20 Please add the additional funds in 58321 Rehabilitation

Dept. 0404 FY19 Please take out of 58321 Rehabilitation

Dept. 0419 FY 18 Please add the additional funds to rehabilitation

Thank you Miss Dannielle!

**From:** Dannielle Welch [mailto:dwelch@taylorclerk.com]
**Sent:** Tuesday, April 12, 2022 12:37 PM
**To:** Melody Cox <melody.cox@taylorcountygov.com>; Jami Evans <jevans@taylorcountygov.com>
**Cc:** LaWanda Pemberton <LPemberton@taylorcountygov.com>
**Subject:** SHIP's --- carry forward

Hey there!!

I'm still working on carry forwards from last fiscal year 😊 I'm assuming that when you work on budget for FY23 that we will be closing FY18 so that we will only have open three years (FY19, FY20, FY22) + the new year??? But, right now, I just need you to tell me where you want me to budget the following?

Fund 137 / Dept 0399 FY20
Ending Balance FY21: $150,564
Budgeted FY22: $125,064
Difference: $25,500 (need to know where to budget this)

Fund 138 / Dept 0404 FY19
Ending Balance FY21: $20,611
Budgeted FY22: $41,435
Difference: (20,824) need to know where to reduce this budget – right now there is $40,000 in rehabilitation

Fund 139 / Dept 0419 FY18
Ending Balance FY21: $110,256
Budgeted FY22: $84,600
Difference: $25,656 (need to know where to budget this)

Thank you!!!

**Dannielle Welch**
**County Finance Director**
**Taylor County, FL**

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| Revenue: | | |
| $43,963 | 001-3899010 | Cash Carry Forward |
| Expenditures: | | Restore Act/Canal Dredge- |
| $43,963 | 0214-53401 | Contractual Services |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles Clerk-Auditor Chairman

**Grant Balance at FYE'21 was more than budgeted in FY'22**

SUNGARD PENTAMATION, INC.
DATE: 05/26/2022
TIME: 08:43:34

TAYLOR COUNTY BOARD OF COMMISSIONERS
GASB EXPENDITURE STATUS REPORT



SELECTION CRITERIA: expledgr.key_orgn='0214'
ACCOUNTING PERIOD: 13/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-001 GENERAL FUND
FUNCTION-520 PUBLIC SAFETY
ACTIVITY-525 EMERG. DISASTER RELIEF
TOTL/DEPT-0214 RESTORE ACT/CANAL DREDGE

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 53101 | PROFESSIONAL SERVICES | .00 | 131,528.45 | 131,528.45 | 44,884.08 | .00 | 34.12 |
| 53401 | CONTRACTUAL SERVICES | 48,687.00 | 48,687.00 | .00 | .00 | 48,687.00 | .00 |
| 56300 | CAPITAL/INFRASTRUCTURE | 1,286,450.00 | 1,154,921.55 | -131,528.45 | .00 | 1,154,921.55 | .00 |
| | TOTAL RESTORE ACT/CANAL DREDG | 1,335,137.00 | 1,335,137.00 | .00 | 44,884.08 | 1,203,608.55 | 3.36 |
| | TOTAL GENERAL FUND | 1,335,137.00 | 1,335,137.00 | .00 | 44,884.08 | 1,203,608.55 | 3.36 |
| TOTAL REPORT | | 1,335,137.00 | 1,335,137.00 | .00 | 44,884.08 | 1,203,608.55 | 3.36 |

1,379,100.00 +
1,335,137.00 -
000
43,963.00 *

need to amend (increase) the FY22 Budget by $43,963 for grant. → Part of the Board Motion amount – Revenue is CF.

(Fed. Dis. Relief Dredging Revenue 001-3315110)

TAYLOR COUNTY BOARD OF COMMISSIONERS
GASB EXPENDITURE STATUS REPORT

SELECTION CRITERIA: expledgr.key_orgn='0214'
ACCOUNTING PERIOD: 13/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-001 GENERAL FUND
FUNCTION-520 PUBLIC SAFETY
ACTIVITY-525 EMERG. DISASTER RELIEF
TOTL/DEPT-0214 RESTORE ACT/CANAL DREDGE

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 53401 | CONTRACTUAL SERVICES | 106,150.00 | 106,150.00 | .00 | 13,500.00 | 92,650.00 | 12.72 |
| 56300 | CAPITAL/INFRASTRUCTURE | 1,286,450.00 | 1,286,450.00 | .00 | .00 | 1,286,450.00 | .00 |
| | TOTAL RESTORE ACT/CANAL DREDG | 1,392,600.00 | 1,392,600.00 | .00 | 13,500.00 | 1,379,100.00 | .97 |
| | TOTAL GENERAL FUND | 1,392,600.00 | 1,392,600.00 | .00 | 13,500.00 | 1,379,100.00 | .97 |
| TOTAL REPORT | | 1,392,600.00 | 1,392,600.00 | .00 | 13,500.00 | 1,379,100.00 | .97 |

## Dannielle Welch

**From:** Melody Cox <melody.cox@taylorcountygov.com>
**Sent:** Wednesday, April 13, 2022 9:33 PM
**To:** Dannielle Welch; Jami Evans
**Cc:** LaWanda Pemberton
**Subject:** RE: dept 0214 / restore act canal dredge

Yes please! I thought we would have things underway by the end of the last fiscal year and we did not;. Please carry forward the $43,963. Thank you!

Have a wonderful Easter holiday Miss Dannielle!

**From:** Dannielle Welch [mailto:dwelch@taylorclerk.com]
**Sent:** Tuesday, April 12, 2022 12:12 PM
**To:** Melody Cox <melody.cox@taylorcountygov.com>; Jami Evans <jevans@taylorcountygov.com>
**Cc:** LaWanda Pemberton <LPemberton@taylorcountygov.com>
**Subject:** dept 0214 / restore act canal dredge

Hey there!

I'm working on carry forwards from last fiscal year --- and looking at this one:

Last fiscal year the balance was: $1,379,100

The amount budgeted for this fiscal year was: $1,335,137

Do I need to amend the budget by the difference? $43,963

Thanks!

**Dannielle Welch**
**County Finance Director**
**Taylor County, FL**
**P.O. Box 620**
**Perry, FL 32348**
**850-838-3506 ext. 122**

**Please note: Florida has a very broad public records law. As a result, any written communication created or received by Taylor County officials and employees will be made available to the public and media upon request, unless such written communication falls within an exception or exemption to the Public Records Act.**

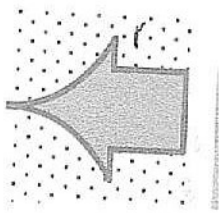
# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $17,761 | 001-3899010 | General Fund-Cash Brought Forward |
| $17,761 | 0237-59922 | 911 Wireless Supplemental Funds-Sinking Fund |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.



_____ _____

Gary Knowles, Clerk-Auditor Chairman

Represents **designated funding** remaining at FYE '21 in excess of the 2022 budget

## 911 WIRELESS SUPPLEMENTAL GRANT FUNDS

| | | | | |
|---|---|---|---|---|
| BEGINNING BALANCE 10/1/20 | | | $ | 190,682.37 |
| RECEIPTS | 001-3631154 | | $ | 78,355.43 |
| monthly supplemental (12months) | | $ 65,924.18 | | |
| special disbursement | | $ 12,431.25 | *interest alloc. | |
| special disbursement | | $ - | | |
| EXPENDITURES | #0237 | | | |
| OPERATING | | $ (42,670.34) | | |
| TRANSFER TO SHERIFF | | $ - | | |
| CAPITAL OUTLAY | | $ (19,951.32) | $ | (62,621.66) |
| **ENDING BALANCE 9/30/2021** | | | **$ 206,416.14** * | |

Actual CF @ 9/30/21

(*) This amount is reserved on the balance sheet (001-2470019) at FYE.

Budgeted CF #188,655

DMW

911 Wireless Supplemental Grant Funds (dmw 12/09/21)

need to amend FY'22 Budget by #17,761

DWelch

TAYLOR COUNTY BOARD OF COMMISSIONERS
GASB EXPENDITURE STATUS REPORT

SELECTION CRITERIA: expledgr.key_orgn='0237'
ACCOUNTING PERIOD: 1/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-001 GENERAL FUND
FUNCTION-520 PUBLIC SAFETY
ACTIVITY-525 EMERG. DISASTER RELIEF
TOTL/DEPT-0237 911 WIRELESS SUPPL.GRANT

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 54000 | TRAVEL & PER DIEM | 1,500.00 | 1,500.00 | .00 | .00 | 1,500.00 | .00 |
| 54100 | COMMUNICATIONS | 41,500.00 | 41,500.00 | .00 | 2,443.46 | 39,056.54 | 5.89 |
| 54630 | R&M OFFICE MACHINES/EQUI | 800.00 | 800.00 | .00 | .00 | 800.00 | .00 |
| 55101 | OFFICE SUPPLIES | 2,500.00 | 2,500.00 | .00 | .00 | 2,500.00 | .00 |
| 55110 | OFFICE COPIER EXPENSE | 2,000.00 | 2,000.00 | .00 | .00 | 2,000.00 | .00 |
| 55401 | BOOK/PUBL/SUB/MEMB/TRAIN | 2,000.00 | 2,000.00 | .00 | .00 | 2,000.00 | .00 |
| 56400 | CAPITAL OUTLAY-EQUIPMENT | 7,279.00 | 7,279.00 | .00 | .00 | 7,279.00 | .00 |
| 59105 | TRANSFER TO CONST.OFFICE | 14,700.00 | 14,700.00 | .00 | .00 | 14,700.00 | .00 |
| 59922 | SINKING FUND/RESERVE | 181,376.00 | 181,376.00 | .00 | .00 | 181,376.00 | .00 |
| | TOTAL 911 WIRELESS SUPPL.GRAN | 253,655.00 | 253,655.00 | .00 | 2,443.46 | 251,211.54 | .96 |
| | TOTAL GENERAL FUND | 253,655.00 | 253,655.00 | .00 | 2,443.46 | 251,211.54 | .96 |
| TOTAL REPORT | | 253,655.00 | 253,655.00 | .00 | 2,443.46 | 251,211.54 | .96 |

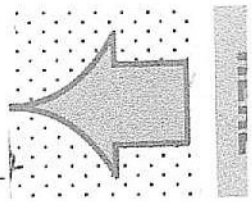
# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2022, to be in excess of the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $ 4,959 | 001-3899010 | General Fund-Cash Brought Forward |
| $ 4,959 | 0227-59922 | Sinking Fund/Reserve |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.



_____ _____

Gary Knowles, Clerk-Auditor Chairman

Represents **designated funding** remaining at FYE '21 in excess of the 2022 budget

SELECTION CRITERIA: expledgr.key_orgn='0227'
ACCOUNTING PERIOD: 7/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-001 GENERAL FUND
FUNCTION-520 PUBLIC SAFETY
ACTIVITY-525 EMERG. DISASTER RELIEF
TOTL/DEPT-0227 E911 SYSTEM

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 54620 | R&M EQUIPMENT | 1,000.00 | 13,496.00 | 12,496.00 | .00 | 13,496.00 | .00 |
| 55401 | BOOK/PUBL/SUB/MEMB/TRAIN | 2,000.00 | 2,000.00 | .00 | 524.00 | 1,476.00 | 26.20 |
| 59105 | TRANSFER TO CONST.OFFICE | 10,000.00 | 10,000.00 | .00 | 5,493.04 | 4,506.96 | 54.93 |
| 59922 | SINKING FUND/RESERVE | 31,307.00 | 18,811.00 | -12,496.00 | .00 | 18,811.00 | .00 |
| | TOTAL E911 SYSTEM | 44,307.00 | 44,307.00 | .00 | 6,017.04 | 38,289.96 | 13.58 |
| | TOTAL GENERAL FUND | 44,307.00 | 44,307.00 | .00 | 6,017.04 | 38,289.96 | 13.58 |
| TOTAL REPORT | | 44,307.00 | 44,307.00 | .00 | 6,017.04 | 38,289.96 | 13.58 |

Actual CF = 36,266 @ 9/30/21

increase By + 4959

DWelch
4/19/22

**EMERGENCY 911 FUND**

| | | | |
|---|---|---|---|
| BEGINNING BALANCE 10/1/20 | | | $ 41,498.77 |
| RECEIPTS 001-3631150 | | | $ 20,534.32 |
| 911 Access Fee/Local Exch | $ | 20,534.32 | |
| Special Disbursement | $ | - | |
| EXPENDITURES #0227 | | | $ (25,766.37) |
| OPERATING EXPENSE | $ | (4,190.96) | |
| CAPITAL OUTLAY | $ | - | |
| subtotal | $ | (4,190.96) | |
| TRANSFER TO SHERIFF - Expenditures incurred by Sheriff for 911 Coordinator (salaries & benefits) | $ | (21,575.41) | |
| **ENDING BALANCE 9/30/2021** | | | **$ 36,266.72** (*) |

(This balance does not include 911 Wireless/State or 911 Supplemental Wireless/State funds, which are reported separately)

(*) This amount is reserved on the balance sheet (001-2470009).

Receipts coincide with State FY 07/01-06/30

E911 Fund (dmw 12/08/21 DWelch

Actual CF @ 9/30/21

Budgeted CF = $31,307

Need to amend Budget by: 4959

emailed Katie

(9)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect a SHORTFALL of monies for a particular purpose which caused the **SOLID WASTE FUND** for the fiscal period ending September 30, 2022, to be less than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be transferred from the **SOLID WASTE FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $(128,130) | 111-3899010 | Cash Brought Forward |
| | | Solid Waste Fund Reserves |
| $( 94,398) | 9111-59920 | Capital Equipment |
| $( 33,732) | 9111-59900 | Reserve for Contingency |
| $(128,130) | | |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**The actual balance of this fund at FYE'21 was LESS than the amount budgeted in FY'22.**

SELECTION CRITERIA: genledgr.fund='111'
ACCOUNTING PERIOD: 13/21

FUND - 111 - SOLID WASTE FUND

| ACCOUNT - - - - - TITLE - - - - - | DEBITS | CREDITS |
|---|---|---|
| 1011010 CASH OPERATING/CHECKING | | 105,246.53 |
| 1011021 FLGIT-DAY FUND | 87,693.46 | |
| TOTAL CASH IN BANK | 87,693.46 | 105,246.53 |
| 1151030 A/R - YEAR END RECEIPTS | 42,922.97 | |
| TOTAL ACCOUNTS RECEIVABLE | 42,922.97 | .00 |
| 1310000 DUE FROM OTHER FUNDS | 208,790.35 | |
| 1310002 DUE FROM MSTU FUND | 6,720.00 | |
| 1311050 DUE FROM TAX COLLECTOR | 810.65 | |
| TOTAL DUE FROM OTHER FUNDS | 216,321.00 | .00 |
| 1331010 DUE FROM STATE | 3,061.00 | |
| TOTAL DUE FROM OTHER GOV UNITS | 3,061.00 | .00 |
| 1511061 GF MONEY MARKET INVEST | 65,761.44 | |
| TOTAL CASH IN BANK | 65,761.44 | .00 |
| TOTAL ASSETS | 415,759.87 | 105,246.53 |
| 2020000 ACCOUNTS PAYABLE | | 39,619.50 |
| TOTAL ACCOUNTS PAYABLE | .00 | 39,619.50 |
| 2071000 DUE TO R&B FD - STOCK | | 8,218.42 |
| TOTAL DUE TO R&B FD - STOCK | .00 | 8,218.42 |
| 2160000 ACCRUED WAGE/BENEFIT PAY. | | 15,805.27 |
| TOTAL ACCRUED WAGE/BENEFIT PAY. | .00 | 15,805.27 |
| TOTAL LIABILITIES | .00 | 63,643.19 |
| 2410000 BUDGET FUND BALANCE | 194,853.06 | |
| 2410001 EXPENDITURE BUDGET CNTRL | | 1,856,968.00 |
| 2410002 REVENUE BUDGET CONTROL | 1,856,968.00 | |
| 2420001 EXPENDITURE CONTROL | 1,574,545.13 | |
| 2440000 REVENUE CONTROL | | 1,494,275.14 |
| 2470002 FUND BALANCE PRIOR YEAR | | 159,649.98 |
| TOTAL CONTROLS | 3,626,366.19 | 3,510,893.12 |
| 2710000 UNRESERVED FUND BALANCE | | 362,343.22 |
| TOTAL UNRESERVED FUND BALANCE | .00 | 362,343.22 |
| TOTAL EQUITIES | 3,626,366.19 | 3,873,236.34 |
| TOTAL SOLID WASTE FUND | 4,042,126.06 | 4,042,126.06 |
| TOTAL REPORT | 4,042,126.06 | 4,042,126.06 |

Bal: 415759.87
(105246.53)
(63643.19)

246 870.15

↓

actual CF
@ 9/30/21

Budgeted 375,000

Diff (128,130)

DWebb

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect a SHORTFALL of monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2022, to be less than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be transferred from the **GENERAL FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $(8,005) | 001-3899010 | General Fund-Cash Brought Forward |
| $(8,005) | 0239-59922 | 911 Wireless State Funds - Sinking Fund |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Annie Mae Murphy, Clerk-Auditor Chairman

**Represents designated funding remaining at FYE' 21 that was less than budgeted in FY'22 budget**

**911 WIRELESS STATE FUNDS**

| | | | | | |
|---|---|---|---|---|---|
| BEGINNING BALANCE 10/1/20 | | | | $ | 59,677.24 |
| RECEIPTS | 001-3631152 | | | $ | 60,762.01 |
| | Wireless | $ | 60,762.01 | | |
| | Prepaid Wireless | $ | - | | |
| | Special Disbursement(s) | $ | - | | |
| EXPENDITURES | #0239 | | | | |
| | OPERATING | $ | (2,434.24) | | |
| | Transfer to Sheriff | $ | (62,017.08) | | |
| | CAPITAL OUTLAY | $ | (29,985.58) | $ | (94,436.90) |
| **ENDING BALANCE 9/30/2021** | | | | **$** | **26,002.35** |

- actual CF @ 9/30/21

(*) This amount is reserved on the balance sheet (001-2470023) at FYE.

Budgeted CF = 34,007

(includes wireless and prepaid wireless - July thru June) **

DMW

911 Wireless State Funds (dmw 120921)

need to amend FY'22 Budget.

Reduce CF by (8,005)

# R E S O L U T I O N

**IN COMPLIANCE** to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect a (shortfall) of monies for a particular purpose which caused the **AFFORDABLE HOUSING FUND (2018-2019 GRANT)** for the fiscal period ending September 30, 2022, to be less than the advertised budget.

**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **AFFORDABLE HOUSING FUND** budget for the fiscal year ending September 30, 2022.

| Amount | Account | Account Name |
|---|---|---|
| $(20,823) | 138-3899010 | Cash Brought Forward |
| $(20,823) | 0404-58321 | Rehabilitation |

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 6th day of June, 2022 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2022 with a motion by Commissioner_____, seconded by Commissioner _____, and carried unanimously.

_____ _____

Gary Knowles, Clerk-Auditor Chairman

**Fund balance at 2021 FYE was less than anticipated in 2022 FY budget**

SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 7/22

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-138 AFFORDABLE HOUSING 2019FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0404 SHIP GRANT (2018/2019 FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 54977 | RECORDING FEES | 700.00 | 700.00 | .00 | .00 | 700.00 | .00 |
| 55101 | OFFICE SUPPLIES | 735.00 | 735.00 | .00 | .00 | 735.00 | .00 |
| 58321 | REHABILITATION | 40,000.00 | 40,000.00 | .00 | .00 | 40,000.00 | .00 |
| | TOTAL SHIP GRANT (2018/2019 F | 41,435.00 | 41,435.00 | .00 | .00 | 41,435.00 | .00 |
| | TOTAL AFFORDABLE HOUSING 2019 | 41,435.00 | 41,435.00 | .00 | .00 | 41,435.00 | .00 |

need to amend (decrease)

FY 22 Budget By

$ 20,823

20·611·65 +
41·435·00 =

000

20·823·35 =

Per Melody, decrease 58321 Rehabilitation

DWelch

SELECTION CRITERIA: expledgr.key_orgn in ('0399','0404','0419')
ACCOUNTING PERIOD: 13/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-138 AFFORDABLE HOUSING 2019FY
FUNCTION-560 HUMAN SERVICES
ACTIVITY-569 OTHER HUMAN SERVICES
TOTL/DEPT-0404 SHIP GRANT (2018/2019 FY)

| ACCOUNT | - - - - - TITLE - - - - - | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET VARIANCE | ACTUAL Y-T-D EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 54902 | LEGAL ADVERTISING | 100.00 | 310.00 | 210.00 | 295.35 | 14.65 | 95.27 |
| 54977 | RECORDING FEES | 450.00 | 450.00 | .00 | .00 | 450.00 | .00 |
| 55101 | OFFICE SUPPLIES | 785.00 | 575.00 | -210.00 | .00 | 575.00 | .00 |
| 58310 | HOMEBUYERS ASSISTANCE | 10,000.00 | 10,000.00 | .00 | .00 | 10,000.00 | .00 |
| 58321 | REHABILITATION | 30,000.00 | 9,472.00 | -20,528.00 | .00 | 9,472.00 | .00 |
| 58340 | HOME OWNERSHIP COUNSELIN | 100.00 | 100.00 | .00 | .00 | 100.00 | .00 |
| | TOTAL SHIP GRANT (2018/2019 F | 41,435.00 | 20,907.00 | -20,528.00 | 295.35 | 20,611.65 | 1.41 |
| | TOTAL AFFORDABLE HOUSING 2019 | 41,435.00 | 20,907.00 | -20,528.00 | 295.35 | 20,611.65 | 1.41 |

## Dannielle Welch

**From:** Melody Cox <melody.cox@taylorcountygov.com>
**Sent:** Wednesday, April 13, 2022 9:38 PM
**To:** Dannielle Welch; Jami Evans
**Cc:** LaWanda Pemberton
**Subject:** RE: SHIP's --- carry forward

Hey Miss Dannielle,

Dept. 0399 FY 20 Please add the additional funds in 58321 Rehabilitation

Dept. 0404 FY19 Please take out of 58321 Rehabilitation

Dept. 0419 FY 18 Please add the additional funds to rehabilitation

Thank you Miss Dannielle!

**From:** Dannielle Welch [mailto:dwelch@taylorclerk.com]
**Sent:** Tuesday, April 12, 2022 12:37 PM
**To:** Melody Cox <melody.cox@taylorcountygov.com>; Jami Evans <jevans@taylorcountygov.com>
**Cc:** LaWanda Pemberton <LPemberton@taylorcountygov.com>
**Subject:** SHIP's --- carry forward

Hey there!!

I'm still working on carry forwards from last fiscal year ☹ I'm assuming that when you work on budget for FY23 that we will be closing FY18 so that we will only have open three years (FY19, FY20, FY22) + the new year??? But, right now, I just need you to tell me where you want me to budget the following?

Fund 137 / Dept 0399 FY20
Ending Balance FY21: $150,564
Budgeted FY22: $125,064
Difference: $25,500 (need to know where to budget this)

Fund 138 / Dept 0404 FY19
Ending Balance FY21: $20,611
Budgeted FY22: $41,435
Difference: (20,824) need to know where to reduce this budget – right now there is $40,000 in rehabilitation

Fund 139 / Dept 0419 FY18
Ending Balance FY21: $110,256
Budgeted FY22: $84,600
Difference: $25,656 (need to know where to budget this)

Thank you!!!

**Dannielle Welch**
**County Finance Director**
**Taylor County, FL**

10

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | Board to ratify the signature of the Chairperson for letter to request a budget amendment for the Hodges Park grant award. |
| **MEETING DATE REQUESTED:** | June 6, 2022 |

**Statement of Issue:** To allow sufficient funding for the cost of surveying and permitting within the approved scope of work for Hodges Park rehabilitation.

**Recommended Action:** Ratify the Chairperson's signature

**Fiscal Impact:** $40,000 of Restore Act funding.

**Budgeted Expense: Y/N** Not applicable at this time.

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 850-838-3500 ext. 6

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

Taylor County submitted a grant application for the rehabilitation of Hodges Park and has been awarded a grant contract for the project. Upon review of the Special Conditions within the agreement, Staff realized the requirement for a topographical survey and environmental permitting that was unknown when the grant application was submitted.
Rather than submit a budget amendment post contract, Staff has requested consideration of a pre award budget amendment and has forward a formal request signed by the Chairperson.

**Attachments:** Letter

JAMIE ENGLISH
District 1

JIM MOODY
District 2

MICHAEL NEWMAN
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5

# TAYLOR COUNTY
# BOARD OF COUNTY COMMISSIONERS

GARY KNOWLES, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

LAWANDA PEMBERTON, County Administrator
201 East Green Street
Perry, Florida 32347
(850) 838-3500, extension 7 Phone
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-5113 Phone
(850) 584-2433 Fax

June 1, 2022

Mr. Daniel Dourte
The Balmoral Group
165 Lincoln Avenue
Winter Park , Florida 32789

Re: Hodges Park Budget Change

Dear Mr. Dourte,

As we have previously discussed, Taylor County is respectfully requesting a budget change on the Hodges Park rehabilitation project. When submitting the grant application, we did not realize the costs that would be incurred in the permitting process and the type of surveys that would be required for the project. Our Engineer has estimated these costs to be approximately $40,000. As a fiscally constrained County, Taylor County does not has the financial resources for these expenditures. We are requesting the Site Work budget of $507,095 be reduced by $40,000 and the $40,000 we will need for the surveys and studies required for the permitting be budgeted in Other Direct Costs (3.7).

If we can provide any additional information, please do not hesitate to contact our Grants Writer, Melody Cox at 850-371-0377 or at melody.cox@taylorcountygov.com. Melody will be pleased to provide any additional information you may need. Thank you for your assistance.

Respectfully,

Thomas Demps
Chairperson

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | **The Board to consider approval of request to advertise to hold a public hearing to receive input regarding the request to demolish the old Shady Grove Voting House.** |
| **MEETING DATE REQUESTED:** | **June 6, 2022** |

**Statement of Issue:** To allow public input regarding the potential demolition of the old Shady Grove voting house.

**Recommended Action:** Approve

**Fiscal Impact:** TBD

**Budgeted Expense:** N/A

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 850-838-3500 ext. 6

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Residents in the Shady Grove area have requested that the County demolish the old Shady Grove voting house due to the condition of the building.

**Options:** Approve/not approve

**Attachments:** Draft notice

# NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, THAT THE TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS, WILL HOLD A PUBLIC HEARING JULY 11, 2022 AT 6:05 P.M. OR AS SOON THEREAFTER AS POSSIBLE, TO RECEIVE PUBLIC INPUT REGARDING THE POSSIBLE REMOVAL OF THE OLD SHADY GROVE VOTING HOUSE, LOCATED IN SHADY GROVE, FLORIDA.

ALL MEMBERS OF THE PUBLIC ARE WELCOME TO ATTEND
NOTICE IS FURTHER HEREBY GIVEN, PURSUANT TO FLORIDA STATUTE 286.0105, THAT ANY PERSON OR PERSONS DECIDING TO APPEAL ANY MATTER CONSIDERED AT THIS PUBLIC HEARING WILL NEED A RECORD OF THE HEARING AND MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED

THE PUBLIC HEARING WILL BE HELD IN THE TAYLOR COUNTY ADMINISTRATIVE COMPLEX, BOARD OF COMMISSIONERS MEETING ROOM, 201 E. GREEN STREET, PERRY, FL 32347

ALL PERSONS INTERESTED IN THIS MATTER SHOULD BE GOVERNED BY THIS PUBLIC NOTICE.

**ADDITIONAL INFORMATION MAY BE OBTAINED FROM:**

**Lawanda Pemberton**
**County Administrator**
**(858) 838-3500, Ext. 6**
**or LPemberton@taylorcountygov.com**

(12)

| TAYLOR COUNTY BOARD OF COMMISSIONERS | |
|---|---|
| *County Commission Agenda Item* | |
| SUBJECT/TITLE: | The Board to consider approval of contractual agreement for the Planning Board Attorney. |
| MEETING DATE REQUESTED: | June 6, 2022 |

**Statement of Issue:** To renew current contractual agreement for one year.

**Recommended Action:** Approve

**Fiscal Impact:** Legal fees for services.

**Budgeted Expense:** Partially budgeted.

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 850-838-3500 ext. 6

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The Board of County Commissioners approved a contractual agreement with Leenette Mc Millan in May of 2020 for Planning Board legal services. The original agreement allows the agreement to be renewed annually at the Board's discretion.

Staff respectfully requests the renewal of the current agreement with Ms. McMillan.

**Options:** Approve/not approve

**Attachments:**
Original contractual agreement
Draft Contract
Letter from County Attorney

**AGREEMENT**

**TAYLOR COUNTY, hereinafter referred to as the "County" and LEENETTE McMILLAN, Attorney at Law, hereinafter referred to as "Attorney" enter into the following Agreement:**

**WITNESSETH**

1. **The County is in need of an attorney to advise and meet with the Taylor County Planning Board.**
2. **That the "Attorney" has agreed to be that attorney and attend the Planning Board Meetings and advice the Board on matters that come before the Board.**
3. **That this Agreement shall be for the period of time from April 1, 2022 until March 31, 2023 and may be renewable each year at the discretion of the County.**
4. **In return for these services, the County agrees to pay Leenette McMillan as articulated on the attached fee schedule.**
5. **That the "Attorney's" responsibilities include but are not limited to:**
    a. **Attending the Planning Board's meetings upon request and notification from the County.**
    b. **Offering advice to the Planning Board on the interpretation of the County's Land Development Regulations and Comprehensive Plan.**
    C. **Research questions on planning that come before the board and giving the Board legal advice.**
6. **That either party may terminate this Agreement at any time by giving the other party thirty (30) days written notice of the intention to terminate this Agreement.**
7. **The agreement cannot be assigned by either party without the other party's written consent.**

**THIS AGREEMENT dated this ____ day of _____, 2022.**

**BOARD OF COUNTY COMMISSIONERS**

**TAYLOR COUNTY, FLORIDA**

**BY:_____**

**THOMAS DEMPS, Chairperson**

**ATTEST:**

_____

**GARY KNOWLES, Clerk**

_____

**LEENETTE McMILLAN, Attorney at Law**

## FEE SCHEDULE

1. **$500 PER MEETING. This includes up to 1.5 hours for the meeting and any travel to and from Perry.**
2. **For meetings lasting in excess of 1.5 hours, a fee of $160 per hour will be charged in increments of .25 hours ($45 per every .25 hours over 1.5 hours)**
3. **$160 per hour for research, before or after the meeting, or meeting preparation.**
4. **County will be invoiced once each month.**

# AGREEMENT

**TAYLOR COUNTY, hereinafter referred to as the "County" and LEENETTE McMILLAN, Attorney at Law, hereinafter referred to as "Attorney" enter into the following Agreement:**

## WITNESSETH

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2. **That the "Attorney" has agreed to be that attorney and attend the Planning Board Meetings and advise the Board on matters that come before the Board.**
3. **That this Agreement shall be for the period of time from April 1, 2021 until March 31, 2022 and may be renewable each year at the discretion of the County.**
4. **In return for these services, the County agrees to pay Leenette McMillan as articulated on the attached fee schedule.**
5. **That the "Attorney's" responsibilities include but are not limited to:**
    a. **Attending the Planning Board's meetings upon request and notification from the County.**

b. Offering advice to the Planning Board on the interpretation of the County's Land Development Regulations and Comprehensive Plan.

c. Research questions on planning that come before the Board and giving the Board legal advice.

6. That either party may terminate this Agreement at any time by giving the other party thirty (30) days written notice of the intention to terminate this Agreement.

7. The Agreement cannot be assigned by either party without the other party's written consent.

THIS AGREEMENT dated this 16th day of March, 2021.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: Thomas Demps
THOMAS DEMPS, Chairperson

ATTEST:

Gary Knowles
GARY KNOWLES, Clerk

Leenette McMillan
LEENETTE McMILLAN, Attorney at Law

*The Bishop Law Firm, P.A.*
*Attorneys at Law*

CONRAD C. BISHOP, JR.
CONRAD C. "SONNY" BISHOP, III

POST OFFICE BOX 167
411 N. WASHINGTON STREET
PERRY, FLORIDA 32348

IN MEMORIAL OF
KATHLEEN MCCARTHY BISHOP 1968-2013

(850) 584-6113
FAX (850) 584-2433

March 8, 2021

VIA E-MAIL

Ms. Lawanda Pemberton
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Re: Planning Board Attorney Contract

Dear LaWanda:

Pursuant to your request, please find a draft of a new Contract for Attorney McMillan. You will notice that I made the Agreement to run from April 1, 2021 to March 31, 2022.

Also, I changed 5.a. to "Attending the Planning Board's meetings upon request and notification from the County."

I don't know if she will agree to this but this is what I think you wanted.

Please let me know.

Thank you and I hope you are doing fine.

Respectfully,

Conrad C. Bishop, Jr.

CCB/kp

Enclosure

Cc: Hon. Gary Knowles (via e-mail)

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | THE BOARD TO CONSIDER APPROVAL OF A BUDGET TRANSFER FROM GENERAL FUND RESERVES FOR MEDICAL EXAMINER EXPENDITURES. |
| **MEETING DATE REQUESTED:** | JUNE 6, 2022 |

**Statement of Issue:** TO FUND EXPENDITURES THROUGH THE END OF THE FISCAL YEAR.

**Recommended Action:** APPROVE

**Fiscal Impact:** $30,000 FROM GENERAL FUND RESERVES

**Budgeted Expense:** NO

**Submitted By:** LAWANDA PEMBERTON, COUNTY ADMINSTRATOR

**Contact:** 850-838-3500 x 6

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** THE MEDICAL EXAMINER DEPARTMENT IS NOT SUFFICIENTLY FUNDED TO PAY EXPENDITURES THROUGH THE END OF THE FISCAL YEAR. REQUEST APPROVAL OF BUDGET TRANSFER OF $20,000 FROM GENERAL FUND RESERVE FOR CONTINGENCY TO FUND EXPENDITURES THROUGH THE END OF THE FISCAL YEAR.

**Options:**

**Attachments:** EXPENDITURE REPORT FOR 0150 MEDICAL EXAMINER

SELECTION CRITERIA: expledgr.key_orgn='0150'
ACCOUNTING PERIOD: 9/22

FUND - 001 - GENERAL FUND

| FUNCTION | - - - - - TITLE - - - - - | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE EXP | AVAILABLE BALANCE | YTD/ BUD |
|---|---|---|---|---|---|---|---|
| 510 | GENERAL GOVERNMENT | 93,424.00 | 3,825.00 | 2,300.00 | 67,916.00 | 23,208.00 | 75.16 |
| TOTAL | GENERAL FUND | 93,424.00 | 3,825.00 | 2,300.00 | 67,916.00 | 23,208.00 | 75.16 |
| TOTAL REPORT | | 93,424.00 | 3,825.00 | 2,300.00 | 67,916.00 | 23,208.00 | 75.16 |

(14)

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | **Board to review and approve Gulf Consortium Subrecipient Agreement No. 220037102.01 for the rehabilitation of Hodges Park.** |
| **MEETING DATE REQUESTED:** | **June 6, 2022** |

**Statement of Issue:** Board to review and approve Gulf Consortium Subrecipient Agreement No. 220037102.01 for the rehabilitation of Hodges Park.

**Recommended Action:** Approve and execute Grant Agreement No. 220037102.01

**Fiscal Impact:** The County has been awarded $1,075,161 with no match required from the County.

**Budgeted Expense: Y/N** Not applicable at this time.

**Submitted By:** Melody Cox, Grants

**Contact:** Melody Cox

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The County has been awarded a grant from the Gulf Consortium in the amount of $1,075,361 for the rehabilitation of Hodges Park. The rehabilitation will include: construction of new restrooms, picnic pavilion, and parking facilities. A new playground with shade coverings will be installed. The beach will be re-nourished and beach appropriate native vegetation will be planted. New sidewalks and a boardwalk will be constructed. Security lighting will be installed as well as a sand volleyball court. The County was also awarded a Land and Water Conservation Grant (LWCF) for the project in the amount of $200,000 which the Board approved on May 18, 2021. The County has budgeted what was estimated to be sufficient funding for the rehabilitation for the Hodges Park project in the SEP.

**Attachments:** Gulf Consortium Subrecipient Agreement No. 220037102.01

**GULF CONSORTIUM SUBRECIPIENT AGREEMENT NO. 220037102.01**
**PURSUANT TO**
**THE RESTORE ACT SPILL IMPACT COMPONENT AND THE STATE OF FLORIDA STATE EXPENDITURE PLAN**

1. Subrecipient name (which must match the registered name in DUNS): Taylor County

2. Subrecipient's DUNS number (see 2 C.F.R. § 200.32 "Data Universal Numbering System (DUNS) number"):

3. Federal Award Identification Number (FAIN): GNSSP22FL0037-01-00

4. Federal Award Date (see 2 C.F.R. § 200.39 "Federal award date"): May 10, 2022

5. Subaward Period of Performance:

   Effective Date: _____ (Date Executed by both Parties)
   Project Completion Date: January 31, 2024

6. Budget Period: May 13, 2022 – January 31, 2024

7. Amount of Federal Funds Subject to Award (to Gulf Consortium): $1,075,161.00

8. Total Amount of Federal Funds Obligated to the Subrecipient: $1,032,095.00

9. Total Amount of the Federal Award Subject to this Agreement: $1,032,095.00

10. Federal award project description:

This project involves the rehabilitation of Hodges Park at Keaton Beach. Though the County has one of the longest contiguous coastlines in Florida on the Gulf, Hodges Park is the only public beach in the County. Hodges Park is essential to tourism and economic development and recovery. The rehabilitation will include: (1) demolition and new construction of restrooms and picnic pavilions; (2) removal of existing playground and installation of a new one with shade coverings; (3) installation of a sand volleyball court; (4) removal and construction of parking facilities; (5) construction of sidewalk and boardwalk to existing fishing pier; (6) beach re-nourishment and improved beach access; (7) removal of invasive vegetation and planting beach appropriate native vegetation; (8) security lighting; and (9) nature study area.

11. Name of Federal awarding agency, pass-through entity and contact information for awarding official:

   Federal Awarding Agency – Gulf Ecosystem Restoration Council
   Pass Through Entity – The Gulf Consortium
   Contact Information for Awarding Official of Pass-Through Entity-

Gulf Consortium General Manager
The Balmoral Group
165 Lincoln Avenue
Winter Park, FL 32789
(407) 629-2185
Gulf.Consortium@balmoralgroup.us

12. CFDA Number and Name: 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program

13. Identification of whether the award is for research and development (R&D): No

14. Indirect cost rate for the Federal award (including whether the de minimis rate is charged per 2 C.F.R. § 200.414 "Indirect (F&A) costs"): N/A

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**ATTACHMENTS:**


| | | |
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**THIS SUBRECIPIENT AGREEMENT** (hereinafter referred to as "Agreement") is entered into by and between the **GULF CONSORTIUM**, a legal entity and public body organized and created pursuant to section 163.01, Florida Statutes, (hereinafter referred to as the "Consortium") and **TAYLOR COUNTY**, a political subdivision of the State of Florida, whose address is 201 E. Green St. Perry, Fl. 32347 (hereinafter referred to as "Subrecipient"), to provide for the sub-award of funds to Subrecipient made available through Financial Assistance Award FAIN No. GNSSP22FL0037-01-00 between the Consortium and the Gulf Coast Ecosystem Restoration Council (hereinafter referred to as the "RESTORE Council"). Collectively, the Consortium and the Subrecipient shall be referred to as "Parties" or individually as a "Party."

WHEREAS, in July 2012, the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012,* Public Law 112-141, codified at 33 U.S.C. 1321(t) (hereinafter referred to as the "RESTORE Act") established the Gulf Coast Ecosystem Restoration Council (hereinafter referred to as the "RESTORE Council") and made funds available for the restoration and protection of the Gulf Coast Region through a trust fund in the Treasury of the United States known as the Gulf Coast Restoration Trust Fund (hereinafter referred to as the "Trust Fund"); and

WHEREAS, pursuant to the RESTORE Act, thirty percent (30%) of the funds available in the Trust Fund are allocated to the Spill Impact Component, under which such funds are made available to the five Gulf Coast states, including Florida, pursuant to an approved State Expenditure Plan that meets the criteria set out in the RESTORE Act at 33 U.S.C. 1321(t)(3)(B)(i), including consistency with the goals and objectives of the RESTORE Council's Comprehensive Plan; and

WHEREAS, the State of Florida State Expenditure Plan ("FSEP") was approved by the RESTORE Council on October 1, 2018; and

WHEREAS, FSEP Project No. 10-2 provides for the rehabilitation of Hodges Park at Keaton Beach; and

WHEREAS, on May 10, 2022, the Consortium and the RESTORE Council entered into Financial Assistance Award FAIN No. GNSSP22FL0037-01-00 governing the award of funds from the Trust Fund for the purpose of funding all or a portion of FSEP Project No. 18-10, as further described in such Financial Assistance Award and the attachments thereto (the "Project"); and

WHEREAS, the purpose of this Agreement is to provide for the sub-award of funds awarded to the Consortium pursuant to Financial Assistance Award FAIN No. GNSSP22FL0037-01-00 to Subrecipient such that Subrecipient may complete the Project, subject to the terms and conditions set forth herein; and

WHEREAS, the Subrecipient represents that they possess the requisite skills, knowledge, financial capability and experience to perform the Project and other activities as provided herein.

**NOW, THEREFORE,** in consideration of the promises and the mutual benefits to be derived therefrom, the Consortium and the Subrecipient do hereby agree as follows:

**SECTION 1. RECITALS.**

The above recitals are true and correct and are hereby incorporated herein by reference and made a part of this Agreement.

**SECTION 2. GENERAL.**

The Subrecipient does hereby agree to perform the Project in accordance with the terms and conditions set forth in this Agreement, Financial Assistance Award FAIN No. GNSSP22FL0037-01-00, attached hereto as **Attachment A** (hereinafter the "Financial Assistance Award" or "Award"), including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards set out at 2 CFR part 200 and the RESTORE Council's Financial Assistance Standard Terms and Conditions; any Special Award Conditions contained in **Attachment B** hereto (hereinafter "Special Award Conditions"); the Gulf Consortium Subrecipient Policy and Grant Manual (available at https://www.gulfconsortium.org/); and all other attachments and exhibits hereto.

**SECTION 3. TERM.**

A. This Agreement shall begin upon execution by both Parties (the "Effective Date") and shall remain in effect until January 31, 2024 (the "Project Completion Date"), except that the provisions contained within Sections 7, 10, 11, and 12, 26, and 29 shall survive the termination of this Agreement.

B. The Subrecipient shall be eligible for reimbursement for work performed on or after the Effective Date through the Project Completion Date. While certain pre-award costs incurred by Subrecipient may be eligible for reimbursement if so indicated within the Financial Assistance Award and approved by the RESTORE Council, Subrecipient assumes the risk for any costs incurred prior to the Effective Date and acknowledges that such costs may not be eligible for reimbursement under this Agreement.

C. All references to days herein shall refer to calendar days unless otherwise indicated.

**SECTION 4. CONSIDERATION, COST REIMBURSEMENT, SUPPORTING DOCUMENTATION.**

A. As consideration for the satisfactory completion of services rendered by the Subrecipient and subject to the terms and conditions of this Agreement, the Consortium shall pay the Subrecipient, on a cost reimbursement basis, up to a maximum of $1,032,095.00 for completion of the Project. It is understood and agreed that any additional funds necessary for the completion of this Project above and beyond this award amount are the sole responsibility of the Subrecipient.

B. The Subrecipient shall be reimbursed on a cost reimbursement basis for eligible and allowable Project costs as such costs are incurred. Reimbursement shall be requested through the Consortium's Grants Management System Portal located at https://www.gulfconsortium.org/grant-resources ("Grant Management Portal"), as further described in Section 5 hereof. To be eligible for reimbursement under this Agreement, Subrecipient shall submit sufficient documentation to the satisfaction of the Consortium demonstrating that Subrecipient is legally obligated to pay the costs for which reimbursement is sought. Additionally, all costs for which reimbursement is sought must be in compliance with laws, rules and regulations applicable to expenditures of Federal grant funds, including, but not limited to, 31 C.F.R. Part 34, 2 C.F.R. Part 200, and the RESTORE Council Financial Assistance Standard Terms and Conditions. Advance payment of funds to the Subrecipient under this Agreement shall not be permitted unless expressly approved through a special award condition.

C. All requests for reimbursement under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. A final payment request should be submitted to the Consortium no later than thirty (30) days following the Project Completion Date, to assure the availability of funds for payment. All work must be performed on or before the Project Completion Date, and the subsequent thirty (30) day period merely allows the Subrecipient to finalize invoices and backup documentation to support the final payment request.

D. The Consortium requires detailed documentation of all costs for which reimbursement is sought under this Agreement ("Supporting Documentation"). The minimum requirements regarding such Supporting Documentation are set forth in **Attachment C, Supporting Documentation Requirements.** Each payment request submitted by the Subrecipient shall be accompanied by sufficient Supporting Documentation substantiating all costs incurred and for which reimbursement is sought, to the satisfaction of the Consortium. In the event the Consortium determines the Supporting Documentation submitted by the Subrecipient is insufficient to enable it to evaluate the allowability and eligibility of costs, the Subrecipient shall furnish additional Supporting Documentation to the satisfaction of the Consortium.

E. Eligible and allowable costs for reimbursement under this Agreement shall be determined in accordance with 31 C.F.R. Part 34, 2 C.F.R. Part 200, the RESTORE Council Financial Assistance Standard Terms and Conditions, and other applicable laws, rules, and regulations.

F. Accounting. Subrecipient's accounting and financial management system shall comply with 2 C.F.R. Part 200, including but not limited to 2 C.F.R. § 200.302 pertaining to financial management. Subrecipient's accounting and financial management system shall be sufficient to permit the preparation of reports required in connection with this Agreement and the tracing of funds to a level of expenditures adequate to establish that such funds have been used pursuant to the terms of this Agreement. Payments to Subrecipient may be contingent upon certification of the Subrecipient's financial management system in accordance with the standards specified in 2 C.F.R. Part 200, including but not limited to 2 C.F.R. § 200.302. Subrecipient must ensure that all sub-subrecipients comply with the provisions of this paragraph.

G. In the event that the Subrecipient recovers costs incurred under this Agreement and reimbursed by the Consortium from another source, the Subrecipient shall reimburse the Consortium for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Subrecipient to the date repayment is made to the Consortium by the Subrecipient.

H. Retainage. Five percent (5%) of the total amount of RESTORE Act funds obligated to Subrecipient under the Award shall be retained at the end of the Project until the Grant Administrator verifies that all required work provided for under the Award is complete.

**SECTION 5. PROCESSING OF REIMBURSEMENT REQUESTS.**

A. No more frequently than on a monthly basis, the Subrecipient may request reimbursement from the Consortium for costs incurred under this Agreement for which the Subrecipient is legally obligated to pay. All payment requests shall be submitted using the Payment Request Form made available through the Grant Management Portal located at https://www.gulfconsortium.org/grant-resources, and shall be accompanied with sufficient Supporting Documentation (collectively the Payment Request Form and any Supporting Documentation shall hereinafter be referred to as the "Payment Request"). Additionally, at the time of each Payment Request, Subrecipient shall submit a "Progress Report" utilizing a form for same made available through the Grant Management Portal, which shall describe the work performed for which reimbursement is being requested.

B. Within ten (10) days after receipt of the Payment Request, the Consortium shall, in its sole discretion, determine if the Payment Request, or any portion thereof, is acceptable and in strict compliance with the terms of this Agreement. If it is determined there are any errors in the Payment Request or if additional Supporting Documentation is required, the Consortium shall notify the Subrecipient within fifteen (15) days of receipt of such Payment Request. The Subrecipient shall submit a revised Payment Request within ten (10) days of receipt of notice from the Consortium. The Consortium reserves the right to delay or deny any Payment Request containing errors or lacking sufficient Supporting Documentation until such deficiencies are corrected to the satisfaction of the Consortium.

C. Upon determination by the Consortium that the Payment Request is sufficient, the Consortium shall initiate the reimbursement process through the RESTORE Council in accordance with the RESTORE Council Financial Assistance Standard Terms and Conditions and the Consortium's applicable policies and procedures. Within ten (10) days of the Consortium's receipt of the funds subject to the Payment Request from the RESTORE Council, the Consortium shall remit such funds to the Subrecipient.

D. If applicable, program income must be disbursed before the Subrecipient requests funds from the Consortium.

**SECTION 6. PAYMENTS TO SUBRECIPIENT SUBJECT TO AVAILABILITY OF FUNDS.**

The Consortium's performance and obligation to pay Subrecipient under this Agreement is expressly contingent upon the Consortium's actual receipt of applicable funding from the RESTORE Council. Authorization for continuation and completion of work and payment associated therewith may be rescinded by the Consortium at its discretion, upon proper notice to Subrecipient, if RESTORE Council funds are reduced or eliminated.

**SECTION 7. REPORTING REQUIREMENTS.**

A. Financial and Performance Reports. Subrecipient shall submit biannual financial and performance reports related to the Project on forms provided by the Consortium and made available through the Grant Management Portal, unless a different reporting period is included as a special award condition. Each such financial and performance report shall be submitted no later than twenty (20) days following the completion of the applicable reporting period. If the work to be performed under this Agreement involves construction, restoration, or otherwise consists of tangible improvements to the physical environment, Subrecipient shall include with each performance report project photographs in jpg format and brief explanations of same depicting the current status of the project, which photographs shall be suitable for posting to a project-related website.

B. Final Project Report. Within 45 days of the completion of all required work contemplated under the Award, Subrecipient shall submit a "Final Project Report," on a form made available through the Grant Management Portal, in which the Subrecipient shall affirm that to the best of its knowledge and belief the Project has been satisfactorily completed. The Final Project Report shall further include an accounting of all Project expenses and such other information as the Consortium deems necessary to facilitate close out of the Award and permit the Consortium to meet all of its obligations and requirements under such Award.

C. Every publication of material based on, developed under, or otherwise produced under a RESTORE Council financial assistance award, except scientific articles or papers appearing in scientific, technical or professional journals must contain the following disclaimer:

> "This [publication/video/etc.] was prepared by [Subrecipient] using Federal funds under award [Federal Award Identification Number] from the RESTORE Council. The statements, findings, conclusions, and recommendations are those of the author(s) and do not necessarily reflect the views of the RESTORE Council.

D. The Subrecipient agrees to provide a copy of any draft report or presentation to the Consortium before making, or allowing to be made, a press release, publication, or other public announcement concerning the final outcome of the FSEP Project that is the subject of this Agreement.

E. Any signage produced with funds from the Award or informing the public about the activities funded in whole or in part by the Award, must first be approved in writing by the Grant Administrator.

F. If the direct and/or indirect purchase of equipment is authorized under paragraph 20 of this Agreement, then the Subrecipient shall comply with the property management requirements set forth in 2 C.F.R. § 200.313. An inventory of all personal property/equipment purchased under this Agreement shall be completed at least once every two (2) years and submitted via the Grant Management Portal no later than January 31st for each year this Agreement is in effect. A final inventory report shall be submitted at the end of the Agreement.

G. Reporting on Real Property. In accordance with 2 C.F.R. § 200.329, The Subrecipient shall complete and submit to the Consortium a report on the status of the real property or interest in real property in which the federal government retains an interest, using a SF-429 Real Property Status Report form annually for the first three years of the Award and thereafter at successive five year intervals until the end of the Estimated Useful Life of the property or time of disposition, whichever is less. All reports shall be submitted within 30 days of the end of the year for which the report is made.

H. Funding Accountability and Transparency Act. Because of the federal funds awarded under this Agreement, the Consortium must comply with the Funding Accountability and Transparency Act of 2006 ("FFATA"). FFATA requires that information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website, www.USASpending.gov. Grant recipients awarded a new Federal grant greater than or equal to $25,000 awarded on or after October 1, 2010, are subject to FFATA. The Subrecipient agrees to assist the Consortium in providing the information necessary, over the life of this Agreement, for the Consortium to comply with its reporting obligations under FFATA.

I. Nonconsumable and/or nonexpendable personal property or equipment that costs $1,000 or more purchased for the Project by Subrecipient is subject to the requirements set forth in Chapter 274, F.S., Chapter 69I-73, F.A.C., and , 2 C.F.R. Part 200 (for equipment in excess of $5,000), as applicable. The Subrecipient shall be responsible for maintaining appropriate property records for any subcontracts that include the purchase of equipment as part of the delivery of services. The Subrecipient shall comply with this requirement and ensure its subcontracts issued under this Agreement, if any, impose this requirement, in writing, on its subcontractors.

**SECTION 8. INDEMNIFICATION.**

Each Party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents, within the limits prescribed by law. However, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, F.S.

**SECTION 9. DEFAULT; TERMINATION; FORCE MAJEURE.**

A. Termination for Cause.

1. By Consortium. The Consortium may terminate this Agreement for cause at any time if any covenant, warranty, or representation made by Subrecipient in this Agreement

or in its application for funding submitted to the Consortium shall at any time be false or misleading in any respect, or in the event of the failure of the Subrecipient to comply with the terms and conditions of this Agreement. Prior to termination, the Consortium shall provide fifteen (15) days written notice of its intent to terminate and shall provide the Subrecipient an opportunity to consult with the Consortium regarding the reason(s) for termination.

2. By Subrecipient. Subrecipient may terminate this Agreement for cause at any time if the Consortium fails to fulfil any of its responsibilities or obligations under this Agreement. Prior to termination, Subrecipient shall provide fifteen (15) days written notice of its intent to terminate setting forth the reasons for such termination, and shall provide the Consortium an opportunity to consult with the Subrecipient regarding the reasons for termination.

B. Termination for Convenience. This Agreement may be terminated for convenience upon mutual agreement of the Parties. In such event, both Parties shall enter into a separate agreement governing the termination conditions, including, but not limited to, the effective date thereof.

C. Force Majeure. If a force majeure event occurs that causes delays or the reasonable likelihood of delay in the fulfillment of the requirements of this Agreement, the Subrecipient shall promptly notify the Grant Administrator in writing of the anticipated length and cause of the delay, the measures taken or to be taken to minimize the delay and the Subrecipient's intended timetable for implementation of such measures. If the Parties agree that the delay or anticipated delay was caused, or will be caused by a force majeure, the Consortium may, at its discretion, extend the time for performance under this Agreement for a period of time equal to the delay resulting from the force majeure upon execution of an amendment to this Agreement. Such agreement shall be evidenced by an Amendment to the Agreement in accordance with Section 27 hereof. For purposes of this Agreement, "force majeure event" shall be defined as shall be an act of God, strike, lockout, or other industrial disturbance, act of the public enemy, war, blockade, public riot, lightning, fire, flood, explosion, failure to receive timely necessary third party approvals through no fault of the Subrecipient, and any other cause, whether of the kind specifically enumerated herein or otherwise, that is not reasonably within the control of the Subrecipient and/or the Consortium. Failure to perform by the Subrecipient's consultant(s) or subcontractor(s) shall not constitute a force majeure event.

D. Effect of Termination. Costs incurred by the Subrecipient after termination of this Agreement shall not be reimbursable unless expressly authorized by the Consortium prior to the effective date of termination, or otherwise allowable pursuant to 2 C.F.R. §200.342.

**SECTION 10. REMEDIES; FINANCIAL CONSEQUENCES.**

A. In the event that a deliverable or milestone to be performed under this Agreement is deemed unsatisfactory by the Consortium, the Subrecipient shall re-perform the services needed for submittal of a satisfactory deliverable, at no additional cost to the Consortium, within twenty (20) days of being notified of the unsatisfactory deliverable, or within such other timeframe as is specified in writing by the Grant Administrator. If a satisfactory deliverable is not submitted within the specified timeframe, the Consortium may, in its sole discretion, either: 1) terminate this

Agreement for failure to perform, or 2) the Consortium Grant Administrator may, by written notice specifying the failure of performance under this Agreement, request that a proposed Corrective Action Plan (CAP) be submitted by the Subrecipient to the Consortium. All CAPs must be able to be implemented and performed in no more than sixty (60) calendar days from the Consortium's approval of the CAP.

1. A CAP shall be submitted within ten (10) days of the date of the letter request from the Consortium. The CAP shall be sent to the Consortium Grant Administrator for review and approval. Within ten (10) calendar days of receipt of a CAP, the Consortium shall notify the Subrecipient in writing whether the CAP proposed has been accepted. If the CAP is not accepted, the Subrecipient shall have ten (10) days from receipt of the Consortium letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain the Consortium approval of a CAP as specified above may result in the Consortium's termination of this Agreement for cause as authorized in this Agreement.

2. Upon the Consortium's notice of acceptance of a proposed CAP, the Subrecipient shall have ten (10) days to commence implementation of the accepted plan. Acceptance of the proposed CAP by the Consortium does not relieve the Subrecipient of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Subrecipient, the Consortium shall retain the right to require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by the Consortium or steps taken by the Subrecipient shall preclude the Consortium from subsequently asserting any deficiencies in performance. The Subrecipient shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to the Consortium as requested by the Consortium Grant Administrator.

3. Failure to respond to a Consortium request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by the Consortium may result in termination of the Agreement.

The remedies set forth above are not exclusive and the Consortium reserves the right to exercise other remedies in addition to or in lieu of those set forth above, as permitted by this Agreement or as otherwise available at law or in equity.

B. If the Subrecipient materially fails to comply with the terms and conditions of this Agreement, including any federal or state statutes, rules, policies, or regulations, applicable to this Agreement, the Consortium may, in its sole discretion, take one or more of the following actions:

1. Temporarily withhold cash payments to the Subrecipient pending correction of the deficiency by the Subrecipient or more severe enforcement action by the RESTORE Council or the Consortium.

2. Disallow (i.e. deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

3. Wholly or partly suspend or terminate this Agreement.

4. Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and RESTORE Council regulations (or in the case of the Consortium, recommend such a proceeding be initiated by the RESTORE Council).

5. Withhold future requests for reimbursement to Subrecipient under any other Agreement between the Parties providing for the subaward of funds from the Trust Fund for the implementation of an FSEP project or withhold future FSEP project implementation sub-awards to the Subrecipient.

6. Demand a refund, either in whole or in part, of the funds provided to the Subrecipient under this Agreement for non-compliance with the material terms of this Agreement. The Subrecipient, upon such written notification from the Consortium shall refund, and shall forthwith pay to the Consortium, the amount of money demanded by the Consortium. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the original payment(s) are received from the Consortium by the Subrecipient to the date repayment is made by the Subrecipient to the Consortium.

7. Take other remedies that may be legally available.

8. Costs of the Subrecipient resulting from obligations incurred by the Subrecipient during a suspension or after termination of the Agreement are not allowable unless the Consortium expressly authorizes them in the notice of suspension or termination. Other Subrecipient costs during suspension or after termination which are necessary and not reasonably avoidable are allowable if the following apply:

a. The costs result from obligations which were properly incurred by the Subrecipient before the effective date of suspension or termination, are not in anticipation of it, and in the case of termination, are non-cancellable; and

b. The cost would be allowable if the Agreement were not suspended or expired normally at the end of the funding period in which the termination takes place.

C. RESTORE Act-Specific Remedy for Noncompliance. In addition to the remedies available in the paragraphs above, the Subrecipient is subject to the RESTORE Act-specific remedies for noncompliance outlined in the RESTORE Council Financial Assistance Standard Terms and Conditions, incorporated into the Financial Assistance Award and made a part hereof.

D. Federal Clawbacks. In the event RESTORE Council, Department of the Treasury, or such other Federal entity having jurisdiction demands the return of funds paid to Subrecipient pursuant to this Agreement following a Federal audit or otherwise for any reason, including but not limited to situations where costs paid with such funds were determined to be ineligible or unallowable under the Award, Subrecipient shall be solely liable for any such amounts and shall return the full amount of the funds in question to the Consortium promptly upon demand. If Subrecipient fails to comply with its obligation to return funds pursuant to this paragraph, the

Consortium may pursue any or all of the following remedies: (1) withhold future requests for reimbursement to Subrecipient under this Agreement or any other Agreement between the Parties providing for the subaward of funds from the Trust Fund; (2) deduct funds allocated to the Subrecipient for use on future FSEP implementation projects; (3) pursue any other remedy described in paragraph (B) above or available at law or in equity.

E. The Parties acknowledge and agree that the remedies provided in this Section 10 are separate and apart from the indemnification provisions set forth in Section 8 hereof and that sovereign immunity shall not be a defense to any of the contractual obligations imposed on the Parties in this Section.

**SECTION 11. AUDITS.**

A. In the event that the Subrecipient expends Seven Hundred Fifty Thousand Dollars ($750,000.00) or more in Federal awards in its fiscal year, the Subrecipient must have a single or program-specific audit conducted within nine (9) months of the end of the Subrecipient's audit period, in accordance with the provisions of 2 C.F.R. Part 200. In determining the Federal awards expended in its fiscal year, the Subrecipient shall consider all sources of Federal awards, including Federal resources received from the Consortium. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 C.F.R. Part 200. An audit of the Subrecipient conducted by the Auditor General in accordance with the provision of 2 C.F.R. Part 200 will meet the requirements of this part.

B. If the Subrecipient expends less than Seven Hundred Fifty Thousand Dollars ($750,000.00) in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, is not required for that year, except as noted in 2 C.F.R. § 200.503. In the event that the Subrecipient expends less than Seven Hundred Fifty Thousand Dollars ($750,000.00) in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, the cost of the audit must be paid from non-Federal resources. In accordance with 2 C.F.R. § 200.501(d), records must be available for review or audit by appropriate officials of the RESTORE Council, Consortium, and Government Accountability Office (GAO).

C. The Consortium may issue a decision on any audit findings contained within the Subrecipient's audit report including direction to Subrecipient on any corrective action that must be taken in response to same. Subrecipient's failure to have an audit conducted in accordance with this Section or failure to implement corrective action in response to any audit findings may result in the Consortium's imposition of remedies as provided in Section 10 hereof.

D. In addition to reviews of audits conducted in accordance with 2 C.F.R. Part 200, monitoring procedures under this Agreement may include, but not be limited to, on-site visits by the Consortium; limited-scope audits as defined by 2 C.F.R. Part 200; submittal and review of financial management statements; and/or other procedures. By entering into this Agreement, the Subrecipient agrees to comply and cooperate with any reasonable monitoring procedures/processes deemed appropriate by the Consortium. In the event the Consortium determines that a limited-scope audit of the Subrecipient is appropriate, the Subrecipient agrees to

comply with any additional instructions provided by the Consortium to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Consortium.

**SECTION 12. SUBCONTRACTS; PROCUREMENT; SUBAWARDS.**

A. All procurements of property (as defined in 2 C.F.R. § 200.81) and services, including the procurement of subcontractors, by Subrecipient under this Agreement shall comply with 2 C.F.R. §§ 200.318-326, Appendix II to 2 C.F.R. Part 200 pertaining to contract provisions for non-federal entity contracts under federal awards, the Florida Competitive Consultant Negotiation Act, Section 287.055, Florida Statutes (as applicable), the Gulf Consortium Subrecipient Policy (available at https://www.gulfconsortium.org/), and all other applicable provisions of state and federal law.

B. In procuring goods and services under this Agreement, the Subrecipient shall use its own documented procurement procedures, provided that such procurements conform to applicable state and federal law.

C. Consistent with 2 C.F.R. §200.308(c)(6), unless described in the Award, the subcontracting of any work to be performed in connection with the Project requires prior written approval by the Consortium. All proposed procurement and solicitation documents for the subcontracting of any work to be performed in connection with the Project shall be submitted to the Consortium for review. The Subrecipient shall submit a copy of the executed subcontract and documentation of the competitive procurement process pursuant to which the subcontractor was selected (e.g. invitation to bid, request for proposal, etc.) to the Consortium prior to submitting any invoices for subcontracted work. Regardless of any subcontract, the Subrecipient is ultimately responsible for all work performed under this Agreement. The Subrecipient agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Subrecipient that the Consortium shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Subrecipient shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

D. Required Notice in Procurements. The Subrecipient shall include the following notice in each request for applications, proposals, or bids for a subaward, contract, or subcontract, as applicable, under this Agreement:

> Applicants or bidders for a lower tier covered transaction (except procurement contracts for goods and services under $25,000 not requiring the consent of a Council official) are subject to 2 C.F.R. Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)." In addition, applicants or bidders for a lower tier covered transaction for a subaward, contract, or subcontract greater than $100,000 of Federal funds at any tier are subject to relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common

rule, "New Restrictions on Lobbying," published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget "Governmentwide Guidance for New Restrictions on Lobbying," and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996)

E. Subcontract Monitoring. The Subrecipient shall monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable. Such summaries and documents shall be submitted to the Consortium upon request.

F. Recused Entities. Subrecipient acknowledges and represents that it is aware that certain persons and/or entities (the "Recused Entities") are expressly prohibited by contract and under the express terms of Section III. C., of the FSEP from participating in the implementation of any FSEP project, program, or activity, including the Project that is the subject of this Agreement. Subrecipient acknowledges and agrees that to the extent it contracts, whether directly or indirectly, with any such Recused Entity for the performance of work under this Agreement, the Subrecipient does so solely at its own risk and any costs incurred by the Subrecipient related to work performed by a Recused Entity shall be ineligible for cost reimbursement.

G. The Subrecipient and/or the subcontractor shall not sub-grant or sub-contract any part of the approved Project to any agency or employee of the RESTORE Council and/or any other Federal department, agency, or instrumentality without the Consortium's prior written approval.

H. Affirmative Action. The Consortium supports diversity in its procurement program and requires that all subcontracting opportunities afforded by this Agreement embrace and encourage diversity. The Subrecipient's award of subcontracts should reflect the diversity of the citizens of the State of Florida. In accordance with 2 C.F.R. § 200.321, the Subrecipient and its subcontractors must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. The Subrecipient agrees to use affirmative steps, and to require its subcontractors and sub-subrecipients to utilize affirmative steps, to ensure that minority businesses and women's business enterprises are used when possible. Such affirmative steps shall at a minimum include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;

4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, or women's business enterprises;

5. Utilizing services and assistance, as appropriate, of such organizations as the Small Business Administration, the Minority Business Development Agency of the Department of the Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs; and

6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above in (1) through (5).

7. As used herein, the term "minority and women business enterprise" means a business at least fifty-one (51) percent owned and controlled by minority group members or women. Prior to award of any subcontract under this Agreement, Subrecipient shall document its efforts made to comply with the requirements of this paragraph. The Subrecipient shall state that it is an Equal Opportunity or Affirmative-Action employer in all solicitations or advertisements for subcontractors or employees who shall perform work under this Agreement.

I. Equal Opportunity. During the performance of this Agreement, the Subrecipient agrees as follows:

1. The Subrecipient will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Subrecipient will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

2. The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

3. The Subrecipient will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation,

proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Subrecipient's legal duty to furnish information.

4. The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the Subrecipient's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

5. The Subrecipient will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

6. The Subrecipient will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

7. In the event of the Subrecipient's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the Subrecipient may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

8. The Subrecipient shall include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub-subrecipient or vendor. The Subrecipient will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event the Subrecipient becomes involved in, or is threatened with, litigation with a sub-subrecipient or vendor as a result of such direction, the Subrecipient may request the United States to enter into such litigation to protect the interests of the United States.

J. Sub-Awards. The Subrecipient shall not make sub-awards under this Agreement unless expressly contemplated and approved in the Award (including identification of the sub-awardee) or without the prior express written approval of the Consortium. In making sub-awards under this Agreement, Subrecipients shall comply with all applicable rules, regulations, policies, and requirements applicable to sub-awards made by subrecipients, including but not limited to those contained in 31 C.F.R. Part 34, 2 C.F.R. Part 200, the RESTORE Council's Financial Assistance Standard Terms and Conditions, and the Consortium's Subrecipient Policy.

All sub-awardees under this Agreement shall be subject to the same performance, financial, and reporting requirements as the Subrecipient.

K. Prompt Payment Act. As described in Sections 4 and 5 hereof, Subrecipient agrees and acknowledges that payments made under this Agreement are from federal funds and contingent upon prior approval as to the allowability and eligibility of the costs for which payment is requested by both the Consortium and the RESTORE Council. Where applicable, Subrecipient is encouraged to include appropriate provisions regarding its obligations under chapter 218, Part VII, Florida Statutes, the Local Government Prompt Payment Act, stating that payment to subcontractors is contingent on receipt of federal funds or federal approval.

L. Scrutinized Companies. Subrecipient agrees to observe the requirements of Section 287.135, F.S., for applicable subcontracts and subgrants entered into for the performance of work under this Agreement.

**SECTION 13. CLOSEOUT.**

A. The Consortium will close out the Award when it determines that all applicable administrative actions and all required work for this Award have been completed. Unless an extension is approved by the Consortium, within 45 days after the end of the Project Completion Date, the Subrecipient must submit any outstanding reports, including the Final Project Report, as well as any required reporting on sub-awards, and must refund to the Consortium any balances of unobligated cash that the Consortium paid in advance or paid and that is not authorized to be retained by the Subrecipient entity for use in other projects. Within 30 days after receipt of all outstanding reports, the Consortium will make upward or downward adjustments to the allowable costs, and then make prompt payments to Subrecipient for remaining allowable reimbursable costs. The closeout of this award does not affect any of the following:

1. The right of the Consortium or RESTORE Council to disallow costs and recover funds on the basis of a later audit or other review;

2. The obligation of the Subrecipient to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments; or

3. The Subrecipient's obligations regarding audits, property management and disposition (if applicable), and records retention.

B. Unless an extension is approved by the Consortium, within 90 days after the end of the Project Completion Date, the Subrecipient must liquidate all obligations incurred under this Award.

**SECTION 14. LOBBYING PROHIBITION; CONFLICTS OF INTEREST.**

The Subrecipient agrees to comply with, and include in subcontracts and subawards, the following provisions:

A. The Subrecipient certifies that no Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. The Subrecipient certifies that no funds provided under this Agreement have been used or will be used to engage in the lobbying of the Federal Government or in litigation against the United States unless authorized under existing law.

C. Pursuant to 2 C.F.R. §200.450 and 2 C.F.R. §200.454(e), the Subrecipient is hereby prohibited from using funds provided by this Agreement for membership dues to any entity or organization engaged in lobbying activities.

D. If this Agreement is for more than $100,000, and if any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities."

E. Hatch Act. In accordance with the provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7328), no funds provided, nor personnel employed under this Agreement, shall be in any way or any extent engaged in the conduct of political activities.

F. Conflict of Interest.

1. The Subrecipient shall comply with Section III. C., of the FSEP entitled "Conflict of Interest" in its performance of this Agreement.

2. The Subrecipient shall not employ or retain any person or entity with a financial interest in the Project. The Subrecipient shall not employ, retain, or otherwise grant any financial interest in the Project to any person employee, agent, consultant, officer, or elected or appointed official of the Subrecipient who may exercise or have exercised any functions or responsibilities with respect to the Project, or who are in a position to participate in a decision-making process or gain inside knowledge to the Project, either for themselves or anyone with whom they have business or immediate family ties. The Subrecipient must disclose in writing any potential conflict of interest to the Consortium immediately upon becoming aware of same.

**SECTION 15. COMPLIANCE WITH LAWS.**

The Subrecipient shall comply with all applicable federal, state and local laws, rules, and regulations, and Consortium policies and regulations in performing under this Agreement, including but not limited to the federal laws, regulations rules, policies, and executive orders

described in **Attachments D-1, D-2, and D-3** hereto. The failure of this Agreement to specifically reference a particular federal or state law or regulation, or policy or regulation of the Gulf Consortium, shall not excuse Subrecipient from compliance with same to the extent such law, regulation, or policy is applicable to Subrecipient's performance of the Project. The Subrecipient further agrees to include this provision in all subcontracts entered into under this Agreement.

**SECTION 16. NOTICE.**

All notices and written communication between the Parties shall be sent by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered when reflected by an electronic mail read receipt (or when receipt is otherwise acknowledged), a courier service delivery receipt, other mail service delivery receipt, or when receipt is acknowledged by recipient. Any and all notices required by this Agreement shall be delivered to the Parties at the addresses identified under paragraph 17. This Section shall not preclude routine communication by the Parties by other means.

**SECTION 17. CONTACTS.**

All notices required or permitted under this Agreement shall be directed to the following contact persons:

Gulf Consortium

Grant Administrator

Gulf Consortium General Manager
The Balmoral Group
165 Lincoln Avenue
Winter Park, FL 32789
(407) 629-2185
Gulf.Consortium@balmoralgroup.us

Subrecipient

Project Manager

TO COME

In the event the Consortium's Grant Administrator or the Subrecipient's Project Manager changes, written notice by electronic mail with acknowledgement by the other Party will be acceptable.

**SECTION 18. INSURANCE.**

A. Providing and maintaining adequate insurance coverage is a material obligation of the Subrecipient. This insurance must provide coverage for all reasonably foreseeable claims that may arise from the performance of the work specified under this Agreement, whether such work

is performed by the Subrecipient, any sub-subrecipient, or Subrecipient's contractors. The Subrecipient shall be responsible for determining the specific kinds and limits of coverage to be carried by the Subrecipient, subject to the provisions of this Agreement including any special conditions attached hereto, and all applicable state and Federal laws and regulations.

B. Subrecipient shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds pursuant to this Agreement as provided to property owned by the non-Federal entity. Federally-owned property need not be insured unless expressly required by the terms and conditions of the Financial Assistance Award.

**SECTION 19. REAL PROPERTY; EQUIPMENT.**

A. Real property or an interest in real property may not be acquired under this Agreement unless expressly authorized in the Award or otherwise approved in writing by the Consortium and the RESTORE Council.

B. The Subrecipient shall not mortgage or otherwise encumber title to the property of the Project by utilizing it as collateral for any type of lien, note, mortgage, debt obligation, or security agreement without prior written approval by the Consortium. The Subrecipient shall not subject the title to such property to any liens or grants; the making of any federal loan; the entering into of any cooperative agreement; or to the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement without prior written approval from the Consortium.

C. For projects involving acquisition of an interest in real property, Subrecipient acknowledges and shall comply with 2 C.F.R. § 200.311 and the RESTORE Council Financial Assistance Standard Terms and Conditions related to Real Property, including, but not limited to the section entitled "Property Standards." Pursuant to same, except as otherwise expressly authorized by the Consortium, real property acquired under this Agreement must be used for the originally authorized purpose as long as needed for that purpose, during which time the Subrecipient entity must not dispose of or encumber its title or any other interest therein.

D. Subrecipient's acquisition, use, management, and disposition of equipment under this Agreement shall be in compliance with 2 C.F.R. §§ 200.313 and 200.439 and RESTORE Council Financial Assistance Standard Terms and Conditions related to Real Property, including, but not limited to the section entitled "Property Standards."

**SECTION 20. UNAUTHORIZED EMPLOYMENT.**

The employment of unauthorized aliens by any Subrecipient/subcontractor is considered a violation of Section 274A(e) of the Immigration and Nationality Act. If the Subrecipient/subcontractor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The Subrecipient shall be responsible for including this provision in all subcontracts with private organizations issued as a result of this Agreement.

**SECTION 21. NON-DISCRIMINATION.**

A. No person, on the grounds of race, creed, color, religion, national origin, age, gender, or disability, shall be excluded from participation in, be denied the proceeds or benefits of, or be otherwise subjected to discrimination in performance of this Agreement. Subrecipient and its subcontractors shall comply with the all federal and state laws, rules, regulations, policies and executive orders relating to non-discrimination, including but not limited to those contained in **Attachment D-2, Federal Non-Discrimination Provisions.**

B. An entity or affiliate who has been placed on the State of Florida's discriminatory vendor list may not submit a bid on a contract to provide goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and posts the list on its website, https://www.dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists.

**SECTION 22. DEBARMENT/SUSPENSION.**

In accordance with Presidential Executive Order 12549, Debarment and Suspension (2 C.F.R. Part 180), the Subrecipient agrees and certifies that neither it, nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency; and, that the Subrecipient shall not enter into any lower tier contract, or other covered transaction, with a person who is similarly debarred or suspended from participating in this covered transaction, unless authorized in writing by the RESTORE Council to the Consortium. The Subrecipient is responsible for reviewing the status of all proposed subcontractors and sub-awardees in the System for Award Management (SAM) at https://sam.gov/SAM/ before entering into any subcontract or sub-award under this Agreement. The Subrecipient shall include language incorporating the requirements of this section in all subcontracts or lower tier agreements executed to support the Subrecipient's work under this Agreement.

**SECTION 23. COPYRIGHT, PATENT, AND TRADEMARK.**

The RESTORE Council and the Consortium reserve a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for federal and Consortium purposes:

A. The copyright in any work developed under this Award, including pursuant to any sub-award or subcontract.

B. Any right or copyright to which a Subrecipient, sub-subrecipient, or a contractor purchases ownership with funds pursuant to this Award.

C. All patent rights, copyrights and data rights must be in accordance with 2 C.F.R. §200.315 and 37 C.F.R. Part 401, as applicable.

**SECTION 24. SPECIAL CONDITIONS.**

In accordance with 2 C.F.R. §§ 200.205 and 200.207, the Consortium may impose certain special award conditions on Subrecipient where warranted. Subrecipient shall comply with all special conditions applicable to this Agreement as set forth in **Attachment B, Special Award Conditions.**

**SECTION 25. ENVIRONMENTAL COMPLIANCE.**

Subrecipient shall comply with the Federal environmental statutes, regulations, and executive orders described in **Attachment D-3, Environmental Compliance**, as applicable, in its performance of this Agreement. Additionally, if the Subrecipient becomes aware of any impact on the environment that was not noted in the Subrecipient's approved application package, Subrecipient must promptly notify the Consortium.

**SECTION 26. PHYSICAL ACCESS AND INSPECTION.**

As applicable, Consortium agents and personnel shall be given access to and may observe and inspect work being performed under this Agreement, including by any of the following methods:

A. Subrecipient shall provide access to any location or facility on which Subrecipient or any of its subcontractors are performing work, or storing or staging equipment, materials or documents;

B. Subrecipient shall permit inspection of any facility, equipment, practices, or operations required in performance of any work pursuant to this Agreement; and

C. Subrecipient shall allow and facilitate sampling and monitoring of any substances, soils, materials or parameters at any location reasonable or necessary to assure compliance with any work or legal requirements pursuant to this Agreement.

**SECTION 27. AMENDMENTS/MODIFICATIONS.**

A. Change Orders. A Change Order to this Agreement is required when the cumulative transfer of funds between approved budget categories, as described in the approved Project budget contained within the Financial Assistance Award, is less than ten percent (10%) of the total budget. All Change Orders are subject to the mutual agreement of both Parties as evidenced in writing. The Grant Administrator shall be authorized to approve Change Orders on behalf of the Consortium.

B. Amendment. Amendment of this Agreement is required for changes which cause any of the following: an increase or decrease in the Agreement funding amount; a change in the

Project Completion Date; changes to the cumulative amount of funding transfers between approved budget categories contained within the Financial Assistance Award exceeds or is expected to exceed ten percent (10%) of the total budget; or any other modification to this Agreement not otherwise described in paragraph A. above for which a Change Order would be appropriate. All Amendments are subject to the mutual agreement of both Parties as evidenced in writing. The Parties further acknowledge and agree that Amendments to this Agreement impacting the Award may also require prior written approval of the RESTORE Council.

**SECTION 28. PERMITS.**

The Subrecipient expressly acknowledges that receipt of this grant does not imply or guarantee that a federal, state or local permit will be issued for a particular activity. Further, the Subrecipient agrees to ensure that all necessary permits are obtained prior to implementation of any grant funded activity that may fall under applicable federal, state or local laws.

**SECTION 29. RECORDS; ACCESS TO RECORDS AND PERSONNEL.**

A. Subrecipient shall retain all records generated under this Agreement in accordance with 2 C.F.R. § 200.333.

B. Subrecipient shall comply with the Florida Public Records Law, codified at Chapter 119, F.S. Records made or received in conjunction with this Agreement are public records under Florida law. Subrecipient shall keep and maintain public records generated by the Subrecipient in association with its performance of this Agreement.

C. This Agreement may be unilaterally canceled by the Consortium for refusal by the Subrecipient to either provide to the Consortium upon request, or to allow inspection and copying of, all public records made or received by the Subrecipient in conjunction with this Agreement and subject to disclosure under Chapter 119, F.S.

D. **IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUBRECIPIENT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CONSORTIUM'S CUSTODIAN OF PUBLIC RECORDS by telephone at (407) 629-2185, by email at Gulf.Consortium@balmoralgroup.us, or at the mailing address below.**

Gulf Consortium Records Custodian
The Balmoral Group
165 Lincoln Avenue
Winter Park, FL 32789

E. The Subrecipient acknowledges and agrees that the Consortium, the RESTORE Council, the U.S. Department of Treasury, the Treasury Office of Inspector General, the Comptroller General of the United States (Government Accountability Office (GAO)), or their

authorized representatives, shall have timely and unrestricted access to any pertinent books, documents, papers, and records, whether written, printed, recorded, produced, or reproduced by any electronic, mechanical, magnetic, or other process or medium, in order to make audits, inspections, investigations, excerpts, transcripts, or other examinations as authorized by law. This also includes timely and reasonable access to the Subrecipient's personnel for the purpose of interview and discussion related to such documents. In the event any work is subgranted or subcontracted, the Subrecipient shall similarly require each sub-subrecipient and subcontractor to maintain and allow access to such records for audit purposes.

F. The Consortium, RESTORE Council, the U.S. Department of Treasury, the Treasury Office of Inspector General, the Comptroller General of the United States (GAO), or their authorized representatives shall have the right during normal business hours to conduct announced and unannounced onsite and offsite physical visits of the Subrecipient and their subcontractors corresponding to the duration of their records retention obligation for this award.

G. The rights of access in this Section are not limited to the required retention period for the applicable records but last as long as the records are retained.

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H. The Subrecipient agrees that if any litigation, claim, or audit is started before the expiration of the record retention period established above, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

**SECTION 30. MISCELLANEOUS.**

A. Assignment. No assignment, delegation, transfer, or novation of this Agreement, or any part hereof, may be made unless in writing and signed by both Parties.

B. Execution in Counterparts. This Agreement, and any Amendments or Change Orders thereto, may be executed in multiple counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by email delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the Party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

C. Interpretation; Severability. This Agreement shall be construed in accordance with the laws of the State of Florida. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

D. Entire Agreement; Joint Preparation. This Agreement represents the entire agreement of the Parties. Any alterations, variations, changes, modifications or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing, duly signed by each of the Parties hereto, and attached to the original of this Agreement, unless

otherwise provided herein. The Parties represent and agree that they have jointly negotiated this Agreement and have had the opportunity to consult with and be represented by their own competent counsel. This Agreement is therefore deemed to have been jointly prepared by the Parties and no part hereof shall be construed more severely against one of the Parties than the other.

E. Venue. Venue for any litigation arising from this Agreement shall be in Leon County, Florida or if an action is brought in Federal Court, the United States District Court for the Northern District of Florida, Tallahassee Division.

**IN WITNESS WHEREOF,** the Parties have caused this Agreement to be duly executed, the day and year last written below.

| **GULF CONSORTIUM** | **TAYLOR COUNTY** |
|---|---|
| By:_____ | By:_____ |
| _____ | _____ |
| Print Name and Title | Print Name and Title |
| Date:_____ | Date:_____ |
| Attest: | Attest: |
| By:_____ | By:_____ |
| _____ | _____ |
| Print Name and Title | Print Name and Title |

**ATTACHMENT A**

**FINANCIAL ASSISTANCE AWARD**

**[TO COME]**

| 1. DATE ISSUED MM/DD/YYYY | 1a. SUPERSEDES AWARD NOTICE dated |
|---|---|
| 05/10/2022 | except that any additions or restrictions previously imposed remain in effect unless specifically rescinded |

**2. CFDA NO.**
87.052 - Spill Impact Component Project Grants

**3. ASSISTANCE TYPE** Project Grant

| 4. GRANT NO. GNSSP22FL0037-01-00 | 5. TYPE OF AWARD |
|---|---|
| Formerly | Other |
| **4a. FAIN** GNSSP22FL0037 | **5a. ACTION TYPE** New |
| **6. PROJECT PERIOD** MM/DD/YYYY | MM/DD/YYYY |
| From 05/13/2022 | Through 03/31/2024 |
| **7. BUDGET PERIOD** MM/DD/YYYY | MM/DD/YYYY |
| From 05/13/2022 | Through 03/31/2024 |

**The Gulf Coast Ecosystem Restoration Council**
**RESTORE Council**
**Gulf Coast Ecosystem Restoration Council**

500 Poydras Street
Suite 1117
New Orleans, LA 70130

# NOTICE OF AWARD

AUTHORIZATION (Legislation/Regulations)
RESTORE Act, 33 U.S.C. 1321(t)(3) and 40 CFR Part 1800 - Spill Impact Component

**8. TITLE OF PROJECT (OR PROGRAM)**
10-2: Hodges Park Rehabilitation

**9a. GRANTEE NAME AND ADDRESS**
Gulf Consortium
165 Lincoln Avenue
Winter Park, FL 32789-3877

**9b. GRANTEE PROJECT DIRECTOR**
Valerie Seidel
Winter Park, FL 32789-3877
Phone: [NO PHONE RECORD]

**10a. GRANTEE AUTHORIZING OFFICIAL**
Mr. Christopher Constance
165 Lincoln Avenue
Winter Park, FL 32789-3877
Phone: unknown

**10b. FEDERAL PROJECT OFFICER**
Joshua Easton
500 Poydras St
Gulf Coast Ecosystem Restoration Council
New Orleans, LA 70130-3319
Phone: 504-252-7717

**ALL AMOUNTS ARE SHOWN IN USD**

**11. APPROVED BUDGET** (Excludes Direct Assistance)

| | | |
|---|---|---|
| I Financial Assistance from the Federal Awarding Agency Only | | — |
| II Total project costs including grant funds and all other financial participation | | II |
| a. Salaries and Wages | | 0.00 |
| b. Fringe Benefits | | 0.00 |
| c. Total Personnel Costs | | 0.00 |
| d. Equipment | | 0.00 |
| e. Supplies | | 0.00 |
| f. Travel | | 0.00 |
| g. Construction | | 0.00 |
| h. Other | | 0.00 |
| i. Contractual | | 1,075,161.00 |
| j. TOTAL DIRECT COSTS | → | 1,075,161.00 |
| k. INDIRECT COSTS | | 0.00 |
| l. **TOTAL APPROVED BUDGET** | | 1,075,161.00 |
| m. Federal Share | | 1,075,161.00 |
| n. Non-Federal Share | | 0.00 |

**12. AWARD COMPUTATION**

| | |
|---|---|
| a. Amount of Federal Financial Assistance (from item 11m) | 1,075,161.00 |
| b. Less Unobligated Balance From Prior Budget Periods | 0.00 |
| c. Less Cumulative Prior Award(s) This Budget Period | 0.00 |
| d. **AMOUNT OF FINANCIAL ASSISTANCE THIS ACTION** | 1,075,161.00 |
| **13. Total Federal Funds Awarded to Date for Project Period** | 1,075,161.00 |

**14. RECOMMENDED FUTURE SUPPORT**
*(Subject to the availability of funds and satisfactory progress of the project):*

| YEAR | TOTAL DIRECT COSTS | YEAR | TOTAL DIRECT COSTS |
|---|---|---|---|
| a. 2 | | d. 5 | |
| b. 3 | | e. 6 | |
| c. 4 | | f. 7 | |

**15. PROGRAM INCOME SHALL BE USED IN ACCORD WITH ONE OF THE FOLLOWING ALTERNATIVES:**
a. DEDUCTION
b. ADDITIONAL COSTS
c. MATCHING
d. OTHER RESEARCH (Add / Deduct Option)
e. OTHER (See REMARKS)

**a**

**16. THIS AWARD IS BASED ON AN APPLICATION SUBMITTED TO, AND AS APPROVED BY, THE FEDERAL AWARDING AGENCY ON THE ABOVE TITLED PROJECT AND IS SUBJECT TO THE TERMS AND CONDITIONS INCORPORATED EITHER DIRECTLY OR BY REFERENCE IN THE FOLLOWING:**
a. The grant program legislation
b. The grant program regulations.
c. This award notice including terms and conditions, if any, noted below under REMARKS.
d. Federal administrative requirements, cost principles and audit requirements applicable to this grant.

In the event there are conflicting or otherwise inconsistent policies applicable to the grant, the above order of precedence shall prevail. Acceptance of the grant terms and conditions is acknowledged by the grantee when funds are drawn or otherwise obtained from the grant payment system.

**REMARKS** (Other Terms and Conditions Attached - ◉ Yes ○ No)

Funding is provided for the rehabilitation of Hodges Park at Keaton Beach. See attachments for terms and conditions, program and budgetary information.

**AUTHORIZING OFFICIAL:**

| 17.OBJ CLASS 41.0006 | 18a. VENDOR CODE 079937065 | 18b. EIN 461662290 | 19a. UEI LJCAH459JQ13 19b. DUNS 079937065 | 20. CONG. DIST. 07 |
|---|---|---|---|---|
| FY-ACCOUNT NO. | DOCUMENT NO. | ADMINISTRATIVE CODE | AMT ACTION FIN ASST | APPROPRIATION |
| 21. a. SEP | b. GNSSP22FL0037 | c. 6013 NONIN | d. $1,075,161.00 | e. |
| 22. a. | b. | c. | d. | e. |
| 23. a. | b. | c. | d. | e. |

# AWARD ATTACHMENTS

Gulf Consortium GNSSP22FL0037-01-00

1. award attachments

## AWARD NOTES

The following documents are incorporated in this award by reference:

☒ GULF COAST ECOSYSTEM RESTORATION COUNCIL FINANCIAL ASSISTANCE STANDARD TERMS AND CONDITIONS (AUGUST 2015), available at www.restorethegulf.gov

☒ 2 CFR PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS (2020), AS ADOPTED PURSUANT TO 2 CFR § 5900.101 (2021), AND TECHNICAL CORRECTIONS AT 86 FR 10439 (FEBRUARY 22, 2021)

This award incorporates by reference and gives effect to the most recent data available in the PIPER system for the following items

☒ PROJECT NARRATIVE

☒ OBSERVATIONAL DATA PLAN

☒ METRICS

☒ MILESTONES

*GCERC Internal Financial Codes:*
*FY 22 - CatB 6013 - Cost Pool GCCSTFL000*
*CAM1 GCCGECONOMYX*
*CAM3GCCPOTHEROBJ*
*CAM2 GCCSUWANEERV*

## ATTACHMENT 1: SPECIAL AWARD CONDITIONS

### 1. Non-Duplicate use of RESTORE Act funds

The Recipient will not seek any compensation for the approved project from any other funding source, including without limitation the Oil Spill Liability Trust Fund. Should such funding be received, the Recipient will immediately notify the Grants Officer in writing. If the Recipient is authorized to make subawards, the Recipient will not use RESTORE Act funds to make subawards to fund any activities for which claims were filed with the Oil Spill Liability Trust Fund after July 6, 2012.

### 2. Project Performance and Financial Reporting

The Recipient must submit project performance reports through the Council's Program Information Platform for Ecological Restoration (PIPER) or any successor system on an annual basis during the period of performance. Financial reports must be submitted through Grant Solutions or any successor system also on an annual basis. Performance and financial reports covering the annual reporting period will be due 60 calendar days after the end of the annual reporting period specified in the award. Final performance and financial reports that summarize the activities and findings of the award are due 120 calendar days after the end of the period of performance. This special award condition (SAC) supersedes section C.01.a. of the RESTORE Council Financial Assistance Standard Terms and Conditions dated August 2015, which states

that financial reports are due on a semi-annual basis. Please see the Reporting Schedule located below for the reporting period and due dates of performance and financial reports to be submitted as part of this award.

**3.Pre-Award Costs**

This award contains pre-award costs, in accordance with 2 CFR 200.458, in the amount of $10,250, as described in the Budget Narrative below, for expenditures related to the preparation of the grant application during the period starting 5/28/2021, through the date of issuance of the award.

**4. Updates to the Observational Data Plan**

The Recipient will update the Observational Data Plan to include any plan details listed as "Not available (N/A)" or "To be determined (TBD)", or that are in other ways left unspecified in the current version of the Observational Data Plan. Updated plan details will include specific start and end dates that accurately reflect the period of observational data collection, and will address Council Staff reviewer comments provided within the most recent version of the Observational Data Plan (available for download in PIPER), if any. For all plan details provided via updated Observational Data Plans, the recipient will make any corresponding updates to metrics details in PIPER. The recipient will deliver updated plans to the Council at least annually until all comments are addressed and all "N/A", "TBD", or unspecified items are provided, and to correct any inaccuracies until all information is final. The first updated plan will include time-frames for providing any missing information. Updated plans provided to the Council will conform to the structure of the template provided on the Council website. A completed Observational Data Closeout Report will be submitted and approved prior to closeout of the award.

**5. Observational Data Management and Delivery**

**a.** *Data Sharing:* All data compiled, collected, or created under this federal award must be reported to the Council on a yearly basis and be publicly visible and accessible in a timely manner, free of charge or at minimal cost to the user that is no more than the cost of distribution to the user, except where limited by law, regulation, policy, or national security requirements. Data are to be made available in a form that would permit further analysis or reuse, i.e., data must be encoded in a machine-readable format, using existing open format standards; and data must be sufficiently documented, using open metadata standards, to enable users to independently read and understand the data (for example, a PDF version of observational data is not a valid data delivery format). The public-facing, anonymously accessible data location (internet URL address) of the data should support a service-oriented architecture to maximize sharing and reuse of structured data and be included in the Performance Report. Data should undergo quality control (QC) and a description of the QC process and results should be referenced in the metadata. Publicly available ISO-compliant metadata record(s) of the project data must be provided and approved prior to closeout of the award.

**b.** *Timeliness:* Data must be provided to the Council on a yearly basis, and the public must be given access to data no later than two years after the data are first collected and verified, or

no later than six months after the end date of the period of performance set out in the award agreement, whichever first occurs.

c. *Author statement:* Data produced under this award and made available to the public must be accompanied by the following statement: "The [report, presentation, video, etc.] and all associated data and related items of information were prepared by [recipient name] under Award No. [number] from the Gulf Coast Ecosystem Restoration Council (RESTORE Council). The data, statements, findings, conclusions, and recommendations are those of the author[s] and do not necessarily reflect any determinations, views, or policies of the RESTORE Council."

d. *Failure to Share Data:* Failing or delaying to make data accessible in accordance with the submitted data management information and the terms hereof may lead to enforcement actions and be considered by the Council when making future award decisions. Funding recipients are responsible for ensuring that these conditions are also met by subrecipients and subcontractors.

e. *Data Citation:* Publications based on data, and new products derived from source data, must cite the data used according to the conventions of the Publisher and use Digital Object Identifiers (DOIs), if available. All data and derived products that are used to support the conclusions of a publication must be made available in a form that permits verification and reproducibility of the results.

f. *Final Project Geographic Information System (GIS) files:* As appropriate to project deliverables, final updated project boundaries, footprints, and features must be provided to the Grants Office no later than the submission of the final Performance Outcome Report. Where more detailed project features are developed (for example, during the engineering and design phase if additional features are identified within the project boundary), or project boundaries change during project planning or implementation, these updated boundaries and the appropriate feature attributes must be provided. These files must be geospatial in nature (acceptable formats are SHP, GDB, or DGN) and contain projection information and complete ISO-compliant metadata.

## ***Construction Related Special Conditions***

These supplemental construction terms are incorporated in and made part of this award in anticipation of future construction under this program/project. These supplemental terms remain effective throughout the period of performance of the award or the estimated useful life of project property.

### 6.Estimated Useful Life and Federal Interest in Project Property

Property that is acquired or improved, in whole or in part (Program or Project Property), with Federal assistance is held in trust by the Recipient or Subrecipient, as specified in the award, for the purpose(s) for which the award was made, for the estimated useful life. The estimated useful life of the program or individual project is defined as the period of years that constitutes the expected useful lifespan of the program or project, as estimated by the recipient and agreed to by the Council, during which the Council anticipates obtaining the benefits of the program or project pursuant to award purposes authorized by the RESTORE Act.

For this award, the Recipient has proposed an estimated useful life of 25 years. The Council's issuance of this award represents its concurrence with the Recipient's estimated useful life.

The Recipient and Subrecipient, as applicable, must administer, operate, and maintain the project and any Program or Project Property in the same manner in which it operates and maintains similar infrastructure, facilities and equipment owned by it, and in accordance with state and local standards, laws, and regulations.

During the estimated useful life of the program or a specific project, the Council retains an undivided equitable interest in any Program or Project Property, which is sometimes referred to as the "Federal interest". *See* 2 CFR § 200.1. The Council may require the non-Federal entity to record appropriate notices of record to indicate that personal or real property has been acquired or improved with a federal award and that use and disposition conditions apply to the property.

When the estimated useful life of the program or individual project has ended, the Federal interest will thereupon be extinguished and the Federal Government will have no further interest in the Program or Project Property.

**7.Pre-Construction Requirements**

Federal funds for construction costs for any project shall not be released by the Council until the following information and documentation is received from the Recipient and accepted in writing by the Grants Office. If construction is commenced prior to the Council's acceptance, the Recipient and any Subrecipient proceeds at its own risk.

**a.** *Title to real property improved under this award.* In accordance with 2 CFR § 200.311, title to real property improved under this Award will vest with the Recipient or Subrecipient, as specified in the Award, and must be used only for authorized Award purposes. Before solicitation of bids for construction the Recipient shall certify to the Council Grants Office that that the Recipient and/or Subrecipient, if applicable, holds clear title to or otherwise has control of all project real property and are not aware of any material restrictions or encumbrances that could interfere with any award purpose. The Council will rely upon the Recipient's due diligence in protecting title to all property needed for award purposes.

**b.** *Engineering and design plans.* The Recipient must provide to the Council Grants Office, at a minimum the cover sheet and such pages as necessary demonstrating that 100% design and engineering plans and specifications for all construction activities funded under this award are complete and stamped/signed by a qualified, registered professional engineer currently licensed in accordance with State requirements. The Council's review is to ensure compliance with the terms and conditions of the award; the Council will not be responsible for the accuracy or completeness of design, dimensions, details, proper selection of materials, or compliance with required codes or ordinances. As between the Council and the Recipient, these responsibilities rest solely with the Recipient. For clarity, nothing in the foregoing is intended to limit or otherwise affect any of the Recipient's rights or remedies in connection with any third party, including any of the Recipient's subrecipients or contractors.

**c.** *Permitting requirements.* The Recipient must provide documentation demonstrating that the applicable environmental laws have been addressed. Accordingly, the Recipient must furnish evidence, satisfactory to the Council, that the Recipient or Subrecipient has received all federal, state, and local permits and other documentation of compliance with applicable environmental requirements necessary for construction, completion and operation of the

Project. The Recipient must furnish evidence, satisfactory to the Council, that the Recipient or Subrecipient has received all Federal, state, and local permits necessary for construction, completion and operation of the Project.

**d.** *Americans with Disabilities Act (ADA) Compliance.* The Recipient must furnish evidence, satisfactory to the Council, that the Recipient or Subrecipient has complied with ADA requirements related to the improvements to be constructed and operated under the Project.

**e.** *Floodplain requirements.* If the property is located within the 100-year floodplain or other flooding risks have been identified, the Recipient must furnish evidence, satisfactory to the Council, that all applicable floodplain requirements have been met. As appropriate to the project, this may include the following:

- **i.** Floodplain Notice. That the 30-day period established for receipt of comments from the public in response to public notice published regarding the potential for project impact on the values and functions of a designated 100-year floodplain has expired and that identified concerns (if any) have been addressed to the Council's satisfaction.
- **ii.** Floodplain Protection. Written confirmation from the State/local Floodplain Manager that the proposed project and any associated design and engineering plans are in accordance with all applicable floodplain ordinances/regulations.
- **iii.** Flood Insurance. In accordance with the Flood Disaster Protection Act (42 U.S.C. § 4002 et seq), that the community is participating in the National Flood Insurance Program, and that as required, the Recipient has or will purchase and maintain, or as appropriate, will cause the Subrecipient to have or purchase and maintain, flood insurance.

**f.** *Updated construction schedules and cost estimates.* The Recipient must furnish updated construction schedules and cost estimates based upon the completed engineering and design plans and/or other information that has become available since the last update.

**8.Acquisition of Real Property**

Unless specifically described in the award scope of work, the acquisition of real property is not an allowable expense. In the event that acquisition of real property or an interest in real property is identified as necessary to achieve the objectives of the Award, the Recipient shall contact the Council Grants Office for instructions prior to expending any funds related to the acquisition of real property.

**9.Insurance**

In accordance with 2 CFR § 200.310, the Subrecipient, as applicable, must, at a minimum, provide equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as is provided to other property owned by that entity for the useful life of said property.

**10. Bonding**

For construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold, the minimum bonding requirements are as follows:

**a.** A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual instruments as may be required within the time specified.

**b.** A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

**c.** A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

**11. Goals for Women and Minorities in Construction**

Department of Labor regulations set forth in 41 CFR § 60-4 establish goals and timetables for participation of minorities and women in the construction industry. These regulations apply to all federally assisted construction contracts in excess of $10,000. The Recipient and Subrecipient, as applicable, must comply with these regulations and must obtain compliance with 41 CFR § 60-4 from contractors and subcontractors employed in the completion of the project by including such notices, clauses and provisions in the Solicitations for Offers or Bids as required by 41 CFR § 60-4. The goal for participation of women in each trade area must be as follows:

**a.** From April 1, 1981, until further notice: 6.9 percent;

**b.** All changes to this goal, as published in the Federal Register in accordance with the Office of Federal Contract Compliance Programs regulations at 41 CFR § 60-4.6, or any successor regulations, must hereafter be incorporated by reference into these Specific Award Conditions;

**c.** Goals for minority participation must be as prescribed by Appendix B-80, 45 FR 65984 (October 3, 1980), or subsequent publications. The Recipient must include the "Standard Federal Equal Employment Opportunity Construction Contract Specifications" (or cause them to be included, if appropriate) in all federally assisted contracts and subcontracts. The goals and timetables for minority and female participation may not be less than those published pursuant to 41 CFR 60-6.

**12.** Inspection and Final Acceptance

The final five percent (5%) of the contract amount for construction costs will not be drawn down by the Recipient until final approval of construction associated with that contract. The Recipient will schedule a final inspection when all construction has been completed, the architect/engineer

has conducted their inspection, and any deficiencies have been corrected. Representatives of the Recipient, Subrecipient, if applicable, the architect/engineer, the contractor(s), and the Council, if they so desire, will make the final inspection. The Council Program Officer must be given ten (10) business days advance notice of the final inspection so that their representative may participate. The Recipient will not draw down the final five percent of construction funds until construction funds until the Notice of Final Acceptance, fully executed by the Recipient or Subrecipient, as applicable, and the applicable architect/engineer, is submitted to and accepted in writing by the Council Grants Office. Certified as-built drawings will be submitted to the Council Grants Office within 90 days of construction completion.

## ATTACHMENT 2: REPORTING SCHEDULE

| | Reporting Period | Due Date |
|---|---|---|
| Financial Report | 5/1/2022-3/31/2023 | 5/30/2023 |
| Performance Report | 4/1/2022-3/31/2023 | 5/30/2023 |
| Financial Report | 4/1/2023-3/31/2024 | 5/30/2024 |
| Performance Report | 4/1/2023-3/31/2024 | 5/30/2024 |
| Financial Report | 4/1/2024-3/31/2025 | 5/30/2025 |
| Performance Report | 4/1/2024-3/31/2025 | 5/30/2025 |
| Final Report - Financial and Performance | 4/1/2025-9/30/2025 | 1/28/2026 |

## ATTACHMENT 3: FUNDING AUTHORIZATION

| Amount of Financial Assistance | Amount of Funding Restriction | Amount of Funding Added to Award | Amount Authorized for ASAP Account | Notes |
|---|---|---|---|---|
| $1,075,161 | $972,095 | | $103,066 | *Construction funds are being withheld until the requirements of Special Condition #7.* |

## ATTACHMENT 4: SCOPE OF WORK

*For the full scope of work, please see the Project Narrative in PIPER.*

The Gulf Consortium, through the sub-recipient, Taylor County is requesting $ 1,075,161 to complete the rehabilitation of Hodges Park at Keaton Beach. Though the County has one of the longest contiguous coastlines in Florida on the Gulf, Hodges Park is the only public beach in the County. Hodges Park is essential to tourism and economic development and recovery. The rehabilitation will include: (1) demolition and new construction of restrooms and picnic pavilions; (2) removal of existing playground and installation of a new one with shade coverings; (3) installation of a sand volleyball court; (4) removal and construction of parking facilities; (5) construction of sidewalk and boardwalk to existing fishing pier; (6) beach re-nourishment and improved beach access; (7) removal of invasive vegetation and planting beach appropriate native vegetation; (8) security lighting; and (9) nature study area.

## ATTACHMENT 5: BUDGET NARRATIVE

### 1.0 SUMMARY AND JUSTIFICATION

- Funding in the amount of $ 1,075,161 is being requested.
- Funding will be used for the total rehabilitation of Hodges Park at Keaton Beach. This includes site work, demolition and removal of existing facilities and all construction outlined in the Project Narrative of the grant application. The design, engineering, and permitting will all be completed by the county and will not be expending any Pot 3 funds for any expenses in these areas. The county will also be preparing all bid documents and associated construction documents and be responsible for all bid advertising costs and expenditures. See PIPER leveraged funding narrative for additional information.
- Funding will also support project management, including financial and technical oversight, legal support, and fiscal services as per services contracted by the Gulf Consortium.
- Estimated useful life for the infrastructure is 25 years.

| | |
|---|---|
| **TOTAL PROJECT OR PROGRAM FUNDS REQUESTED** | **$1,075,161.00** |
| ***Total Pre-Award Funds Requested*** **$** | **10,250.00** |
| ***Total Direct Costs Requested*** | **$1,075,161.00** |
| ***Total Allowable Indirect Costs Requested*** | **$0** |
| ***Total Program Income Anticipated*** | **$0** |

### 2.0 PRE-AWARD COSTS (applicable to grant applications only)

Pre-award costs have been authorized to allow for some of the established contractual costs for preparation of grant application (The Balmoral Group as contracted by the Gulf Consortium for management services) and for development of draft sub-recipient agreements (Nabors, Giblin & Nickerson as contracted by the Gulf Consortium for legal services). The estimated time for grant application development and sub-recipient agreement efforts are 50 hours for the Balmoral Group ($8,750) and 6 hours for Nabors, Giblin, & Nickerson ($1,500).

| | |
|---|---|
| ***TOTAL PRE-AWARD FUNDS REQUESTED*** | **$10,250.00** |

### 3.0 Budget Object Classes Applicable to All Projects and Programs – DIRECT COSTS

### 3.1 PERSONNEL

NA

**3.2 FRINGE BENEFITS**
NA

**3.3 TRAVEL**
NA

**3.4 CONSTRUCTION and LAND ACQUISITION**
See construction costs in sub-recipient section.

**3.5 EQUIPMENT**
See equipment costs in sub-recipient section.

**3.6 SUPPLIES**
NA

**3.7 OTHER DIRECT COSTS**
NA

**3.8 SUBRECIPIENTS**

1. *Name of Subrecipient*—Taylor County
2. *Method of Selection*—The Gulf Consortium established each of Florida's 23 Gulf Coast counties as SEP project subrecipients; this includes Taylor County, as reflected in the SEP.
3. *Period of Performance*— 1/1/2022 to 12/31/2023
4. *Scope of Work*— The Hodges Park scope of work is the total rehabilitation of the existing park and beach site. The rehabilitation includes: (1) demolition and new construction of restrooms and picnic pavilions; (2) installation of new playground with shade coverings; (3) installation of new sand volleyball court; (4) construction of parking facilities; (5) construction of sidewalks and boardwalk to existing fishing pier; (6) improved beach access and re-nourishment; (7) planting of native vegetation (removal of invasive); (8) installation of security lighting; and (9) installation of nature study area.
5. *Method of Accountability*— As the sub-recipient of the grant, Taylor County will be expending all grant funds via procurement. All expenditures will be made through the competitive procurement process in compliance with 2 CFR 200 Standards and all other federal, state, Gulf Consortium, and local purchasing and procurement policies and procedures. No grant funds will be retained or used to fund County staff who are involved in overseeing the project including Engineering staff.
6. *Itemized Budget and Justification*—The budget for Taylor County is described in detail below:

Taylor County will be completing all elements in the Hodges Park rehabilitation by the competitive procurement process. A procurement and/or purchase will be in compliance with 2 CFR 200 Standards as well as any other applicable policies and procedures.

The Gulf Consortium researched comparable costs and found the construction, site work, and equipment costs to all be reasonable.

a. *Site work*—The County estimates expending $507,095 in site work. The site work services will be procured competitively and as per the County's design and engineer plans. Site work will include: a new parking facility using permeable pavers, sidewalks, beach re-nourishment, planting of native vegetation, installation of security lighting and power poles, and any site work needed for construction activities.
b. *Demolition and removal*—The County estimates expending $80,000 for demolition and removal of existing picnic pavilions, restrooms, parking area, and playground. Demolition and removal services will be obtained through the competitive procurement process.
c. *Construction*—The County anticipates expending $350,000 on the construction of restrooms, picnic pavilion, and a boardwalk to the existing fishing pier. All construction services will be obtained through the competitive procurement process.

| Budget Category | Item Name/Description | Unit Cost | Quantity or Rate | Total Cost |
|---|---|---|---|---|
| **Site Work** | Parking facilities, sidewalks, beach re-nourishment, security lighting, and general site preparation | $507,095.00 | TBD | $507,095.00 |
| **Demolition and Removal** | Demolition and removal of existing structures | $80,000.00 | TBD | $80,000.00 |
| **Construction** | Restrooms, picnic pavilion, and boardwalk | $385,000.00 | TBD | $350,000.00 |

**TOTAL CONSTRUCTION/LAND ACQUISITION (subrecipient): $972,095.00**

The County Engineer has estimated the new playground with shade coverings will have an approximate cost of $60,000. This estimate is based on previously obtained quotes and recently completed playground projects in the County. The playground equipment and shade coverings will be purchased through the competitive procurement process in compliance with 2 CFR 200 Standards and all other applicable procurement policies and regulations.

| Item Name/Description | Unit Cost | Quantity | Total Cost |
|---|---|---|---|
| ***Playground Equipment with Shade Coverings*** | *$60,000* | *1* | *$60,000.00* |

**TOTAL EQUIPMENT (subrecipient): $60,000.00**

## 3.9 CONTRACTORS/CONSULTANTS

1. *Name of Contractor*—The Balmoral Group and Nabors, Giblin, & Nickerson will be the contractors providing management and legal services on the project. Additionally, Leon County is contracted by the Gulf Consortium to provide fiscal agent services.
2. *Method of Selection*—The Balmoral Group and Nabors, Giblin, & Nickerson were both competitively procured using Requests for Proposals and a selection committee appointed by the Gulf Consortium. An inter-local agreement with Leon County and the Gulf Consortium was developed in order for Leon County to serve as fiscal agent.

3. *Period of Performance*—01/01/2021 to 3/31/2024 (total project completion); pre-award costs authorized for the Balmoral Group and Nabors, Giblin, & Nickerson to work on grant application and sub-recipient agreements.
4. *Scope of Work*—The scope of work for the Balmoral Group includes: grant application preparation and submission, grant management and sub-recipient monitoring, and all post-award reporting. Nabors, Giblin & Nickerson will be responsible for providing all legal services related to any contractual arrangements, including establishment of sub-recipient agreements. Fiscal agent (Leon County) will be responsible for an additional level of financial accountability and disbursement of funds to sub-recipients and contractual service providers.
5. *Method of Accountability*—The Gulf Consortium Board of Directors will be responsible for monitoring consultants. At Consortium board meetings, approximately 5 times per year, the board reviews expenses and accomplishments of Consortium consultants.
6. *Itemized Budget and Justification*— The following table summarizes the estimated costs for grant management services (The Balmoral Group; 142 hours), legal services (Nabors Giblin & Nickerson; 60 hours), and fiscal agent services (Leon County; 3 basis points). Note: only a portion of the total contractual costs for The Balmoral Group and Nabors Giblin & Nickerson are for pre-award efforts for grant application development: 50 hours for The Balmoral Group ($8,750) and 6 hours for Nabors Giblin & Nickerson ($1,500).
7. *NICRA* – NA

| Organization | Description | Unit Cost | Quantity or Rate | Amount | Pre-Award Costs? |
|---|---|---|---|---|---|
| **The Balmoral Group** | Grant management, oversight, reporting | $175/hr | 142 hours | *$24,850.00* | ☒ |
| **Nabors, Giblin, & Nickerson** | Subrecipient agreements and legal services | $250/hr | 60 hours | *$15,000.00* | ☒ |
| **Leon County Clerk** | Fiscal agent services | 3 basis points | % of total disbursements | $3,216.00 | ☐ |

**TOTAL CONTRACTUAL: $ 43,066.00**

**TOTAL OF DIRECT COSTS $ 1,075,161**

## 4.0 Budget Object Classes Applicable to All Projects and Programs – INDIRECT COSTS

NA

## 5.0 PROGRAM INCOME

NA

## ATTACHMENT B

## SPECIAL AWARD CONDITIONS

1. Nature of the additional requirements: See below.

2. Reason why the additional requirements are being imposed: N/A

3. Nature of the action needed to remove the additional requirement (if applicable): N/A

4. Time allowed for completing the actions (if applicable): N/A

5. The method for requesting reconsideration of the additional requirements imposed: N/A

The only special award conditions imposed pursuant to this Subrecipient Agreement are those contained in the Award.

## ATTACHMENT C

## SUPPORTING DOCUMENTATION REQUIREMENTS

Supporting documentation must be provided for each amount for which reimbursement is being claimed. Each piece of documentation should clearly reflect the dates on which the service and/or goods were provided. Only expenditures for categories in the approved Project budget will be reimbursed. Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.).

Listed below are examples of the types of documentation representing the minimum requirements for various categories of costs:

1. Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

2. Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

3. Travel: Reimbursement for travel expenses must be in accordance with Section 112.061, Florida Statutes, and include sufficient documentation as to expenses for which reimbursement is sought and also the purpose of the travel.

4. Other direct costs: Reimbursement will be made based on paid invoices/receipts.

5. Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

6. Contractual Services (Subcontractors): Reimbursement requests for payments to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from the Subrecipient. Subcontracts which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours/time spent on the Project. All multipliers used (i.e., fringe benefits, overhead, and/or general and administrative rates) shall be supported by audit. If the Consortium determines that multipliers charged by any subcontractor exceeded the rates supported by audit, the Subrecipient shall be required to reimburse such funds to the Consortium within thirty (30) days of written notification. Interest on the excessive charges shall be calculated based on the prevailing rate used by the State Board of Administration.

## ATTACHMENT D-1

## FEDERAL PROVISIONS APPLICABLE TO SUBRECIPIENT

The Project subject to this Agreement is fully or partially funded by Federal grants and therefore, the Subrecipient will be required to comply with the following provisions:

1. **Drug Free Workplace Requirements:** All Subrecipients and contractors entering into Federal funded contracts over the simplified acquisition threshold (as defined at 41 U.S.C. § 134) must comply with the Drug Free Workplace Act of 1988 (41 U.S.C. 8102), which requires the Subrecipient to take certain actions to provide a drug-free workplace.

2. **Davis-Bacon Act:** If applicable, the Subrecipient agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. §§ 3141-3144 and 3136-3148), and to require all of its contractors performing work under this Agreement to adhere to same. The Subrecipient and its contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, the Subrecipient and its contractors are required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Subrecipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation documents. The decision to award a contract shall be conditioned upon the acceptance of the wage determination. The Subrecipient shall must report all suspected or reported violations of the Davis-Bacon Act to the Consortium.

3. **Copeland Anti Kick Back Act:** Subrecipient and its contractors shall comply with all the requirements of the Copeland Anti-Kickback Act (18 U.S.C. § 874 and 40 U.S.C. § 3145, as supplemented by Department of Labor regulations at 29 CFR Part 3), which are incorporated by reference to this Agreement. Subrecipient and its contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

4. **Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 3701–3708):** Where applicable, all contracts awarded in excess of $100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. § 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

5. **Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made under this Agreement to parties listed on the

government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR part 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The Subrecipient further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts, which shall read as follows:

> Applicants or bidders for a lower tier covered transaction (except procurement contracts for goods and services under $25,000 not requiring the consent of a Council official) are subject to 2 C.F.R. Part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)." In addition, applicants or bidders for a lower tier covered transaction for a subaward, contract, or subcontract greater than $100,000 of Federal funds at any tier are subject to relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, "New Restrictions on Lobbying," published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget "Governmentwide Guidance for New Restrictions on Lobbying," and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996)

6. **Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352)**: Subrecipients that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

7. **501(c)(4) Entities.** The Lobbying Disclosure Act of 1995, as amended (2 U.S.C. §1601 *et seq.),* prohibits any organization described in Section 501(c)(4) of the Internal Revenue Code that engages in lobbying activities, from receiving federal funds, including through an award, grant, and/or subgrant. Subrecipient shall ensure that its contractors and sub-awardees comply with this requirement.

8. **Federal Changes**: Subrecipient shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

9. **Safeguarding Personal Identifiable Information:** Subrecipient and its contractors and subawardees will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

10. **Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

11. **Right to Inventions Under Federal Grants.** If applicable, Subrecipient shall comply with the requirements of 37 C.F.R. part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

12. **Equal Employment Opportunity (As per 2 CFR Part 200, Appendix II(C); 41 CFR § 61-1.4; 41 CFR § 61-4.3; Executive Order 11246 as amended by Executive Order 11375):**

Applicability: except as otherwise provided under 41 CFR Part 60, applies to all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3. Requirement: During the performance of this Agreement, the Subrecipient agrees as follows, and shall impose all such requirements on its contractors and subcontracts as applicable. The term "Subrecipient," as used herein, shall also apply to all of Subrecipient's contractors and subcontractors performing work on the Project.

(1) The Subrecipient will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Subrecipient will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identify, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff, or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause;

(2) The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, or national origin;

(3) The Subrecipient will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation

information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint orcharge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Subrecipient's legal duty to furnish information.

(4) The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining Contract or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Subrecipient's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment;

(5) The Subrecipient will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor;

(6) The Subrecipient will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.;

(7) In the event of the Subrecipient's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Subrecipient may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.;

(8) Subrecipient will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub-contractor or vendor. The Subrecipient will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a Subrecipient becomes involved in, or is threatened with, litigation with a contractor or sub-contractor or vendor as a result of such direction by the administering agency, the Subrecipient may request the United States to enter into such litigation to protect the interests of the United States.

**The Subrecipient shall include the following language in all solicitations for construction services in excess of $10,000 under this Agreement:**

NOTICE OF REQUIREMENT FOR AFFIRMATIVE ACTION TO ENSURE EQUAL EMPLOYMENT OPPORTUNITY (EXECUTIVE ORDER 11246).

THE OFFEROR'S OR BIDDER'S ATTENTION IS CALLED TO THE "EQUAL OPPORTUNITY CLAUSE" AND THE "STANDARD FEDERAL EQUAL EMPLOYMENT SPECIFICATIONS" SET FORTH HEREIN. THE GOALS AND TIMETABLES FOR MINORITY AND FEMALE PARTICIPATION, EXPRESSED IN PERCENTAGE TERMS FOR THE CONTRACTOR'S AGGREGATE WORKFORCE IN EACH TRADE ON ALL CONSTRUCTION WORK IN THE COVERED AREA, ARE AS FOLLOWS:

| **TIME-TABLES** | **GOALS FOR MINORITY PARTICIPATION FOR EACH TRADE** | **GOALS FOR FEMALE PARTICIPATION IN EACH TRADE** |
|---|---|---|
| | ___% *IN ACCORDANCE WITH FLORIDA STATUTES, SECTION 287.0945, NOTICE OF PROCURMENT OPPORTUNITY IS SENT TO THE DEPARTMENT OF MANAGEMENT SERVICES, OFFICE OF SUPPLIER DIVERSITY INFORMING THEM OF THE PROCUREMENT AND REQUESTING THEM TO NOTIIFY THEIR VENDORS.* | ___% *IN ACCORDANCE WITH FLORIDA STATUTES, SECTION 287.0945, NOTICE OF PROCURMENT OPPORTUNITY IS SENT TO THE DEPARTMENT OF MANAGEMENT SERVICES, OFFICE OF SUPPLIER DIVERSITY INFORMING THEM OF THE PROCUREMENT AND REQUESTING THEM TO NOTIIFY THEIR VENDORS.* |

THESE GOALS ARE APPLICABLE TO ALL THE CONTRACTOR'S CONSTRUCTION WORK (WHETHER OR NOT IT IS FEDERAL OR FEDERALLY ASSISTED) PERFORMED IN THE COVERED AREA. IF THE CONTRACTOR PERFORMS CONSTRUCTION WORK IN A GEOGRAPHICAL AREA LOCATED OUTSIDE OF THE COVERED AREA, IT SHALL APPLY THE GOALS ESTABLISHED FOR SUCH GEOGRAPHICAL AREA WHERE THE WORK IS ACTUALLY PERFORMED. WITH REGARD TO THIS SECOND AREA, THE CONTRACTOR ALSO IS SUBJECT TO THE GOALS FOR BOTH ITS FEDERALLY INVOLVED AND NONFEDERALLY INVOLVED CONSTRUCTION.THE CONTRACTOR'S COMPLIANCE WITH THE EXECUTIVE ORDER AND THE REGULATIONS IN 41 CFR PART 60-4 SHALL BE BASED ON ITS IMPLEMENTATION OF THE EQUAL OPPORTUNITY CLAUSE, SPECIFIC AFFIRMATIVE ACTION OBLIGATIONS REQUIRED BY THE SPECIFICATIONS SET FORTH IN 41 CFR 60-4.3(A), AND ITS EFFORTS TO MEET THE GOALS. THE HOURS OF MINORITY AND FEMALE EMPLOYMENT AND TRAINING MUST BE SUBSTANTIALLY UNIFORM THROUGHOUT THE LENGTH OF THE CONTRACT, AND IN EACH TRADE, AND THE CONTRACTOR SHALL MAKE A

GOOD FAITH EFFORT TO EMPLOY MINORITIES AND WOMEN EVENLY ON EACH OF ITS PROJECTS. THE TRANSFER OF MINORITY OR FEMALE EMPLOYEES OR TRAINEES FROM CONTRACTOR TO CONTRACTOR OR FROM PROJECT TO PROJECT FOR THE SOLE PURPOSE OF MEETING THE CONTRACTOR'S GOALS SHALL BE A VIOLATION OF THE CONTRACT, THE EXECUTIVE ORDER AND THE REGULATIONS IN 41 CFR PART 60-4. COMPLIANCE WITH THE GOALS WILL BE MEASURED AGAINST THE TOTAL WORK HOURS PERFORMED.

THE CONTRACTOR SHALL PROVIDE WRITTEN NOTIFICATION TO THE DIRECTOR OF THE OFFICE OF FEDERAL CONTRACT COMPLIANCE PROGRAMS WITHIN 10 WORKING DAYS OF AWARD OF ANY CONSTRUCTION SUBCONTRACT IN EXCESS OF $10,000 AT ANY TIER FOR CONSTRUCTION WORK UNDER THE CONTRACT RESULTING FROM THIS SOLICITATION. THE NOTIFICATION SHALL LIST THE NAME, ADDRESS AND TELEPHONE NUMBER OF THE SUB-CONTRACTOR; EMPLOYER IDENTIFICATION NUMBER OF THE SUB-CONTRACTOR; ESTIMATED DOLLAR AMOUNT OF THE SUBCONTRACT; ESTIMATED STARTING AND COMPLETION DATES OF THE SUBCONTRACT; AND THE GEOGRAPHICAL AREA IN WHICH THE SUBCONTRACT IS TO BE PERFORMED.

AS USED IN THIS NOTICE, AND IN THE CONTRACT RESULTING FROM THIS SOLICITATION, THE "COVERED AREA" IS (*INSERT DESCRIPTION OF THE GEOGRAPHICAL AREAS WHERE THE CONTRACT IS TO BE PERFORMED GIVING THE STATE, COUNTY AND CITY, IF ANY*).

## ATTACHMENT D-2

## FEDERAL NON-DISCRIMINATION PROVISIONS

In performing under this Agreement, Subrecipient shall comply with the following federally mandated non-discrimination requirements, as applicable:

1. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.)

2. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.)

3. Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §§ 12101 et seq.)

4. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794)

5. Revised ADA Standards for Accessible Design for Construction Awards

   a. Title II of the Americans with Disabilities Act (ADA) (28 C.F.R. part 35; 75 FR 56164, as amended by 76 FR 13285)

   b. Title III of the ADA (28 C.F.R. part 36; 75 FR 56164, as amended by 76 FR 13286)

6. Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.)

7. Parts II and III of EO 11246, "Equal Employment Opportunity," (30 FR 12319, 1965), as amended by EO 11375 (32 FR 14303, 1967)

8. EO 12086 "Consolidation of contract compliance functions for equal employment opportunity" (43 FR 46501, 1978), requiring federally assisted construction contracts to include the non-discrimination provisions of §§ 202 and 203 of EO 11246 "Equal Employment Opportunity" (41 C.F.R. § 60-1.4(b), 1991)

9. EO 13166 (August 11, 2000), "Improving Access to Services for Persons With Limited English Proficiency"

10. Pilot Program for Enhancement of Employee Whistleblower Protections. The National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2013 (Pub. L. No. 112-239, enacted January 2, 2013 and codified at 41 U.S.C. § 4712)

## ATTACHMENT D-3

## ENVIRONMENTAL COMPLIANCE

In performing under this Agreement, Subrecipient shall comply with all of the federal environmental statutes, regulations, and executive orders listed below, as applicable:

1. The National Environmental Policy Act (42 U.S.C. § 4321 et. seq.)

2. The Endangered Species Act (16 U.S.C. § 1531 et seq.)

3. Magnuson-Stevens Fishery Conservation and Management Act (16 U.S.C. § 1801 et seq.)

4. Clean Water Act Section 404 (33 U.S.C. § 1344 et seq.)

5. The Migratory Bird Treaty Act (16 U.S.C. §§ 703-712); Bald and Golden Eagle Protection Act (16 U.S.C. § 668 et seq.), and Executive Order No. 13186, Responsibilities of Federal Agencies to Protect Migratory Birds

6. National Historic Preservation Act (54 U.S.C. § 300101 et seq.) and the Advisory Council on Historic Preservation Guidelines (36 CFR part 800)

7. Clean Air Act (42 U.S.C. § 7401 et seq.), Federal Water Pollution Control Act (33 U.S.C. § 1251 et seq.) (Clean Water Act), and Executive Order 11738 ("Providing for administration of the Clean Air Act and the Federal Water Pollution Control Act with respect to Federal contracts, grants or loans")

8. The Flood Disaster Protection Act (42 U.S.C. § 4002 et seq.)

9. Executive Order 11988 ("Floodplain Management") and Executive Order 11990 ("Protection of Wetlands")

10. Executive Order 13112 ("Invasive Species")

11. The Coastal Zone Management Act (16 U.S.C. § 1451 et seq.)

12. The Coastal Barriers Resources Act (16 U.S.C. § 3501 et seq.)

13. The Wild and Scenic Rivers Act (16 U.S.C. § 1271 et seq.)

14. The Safe Drinking Water Act (42 U.S.C. § 300 et seq.)

15. The Resource Conservation and Recovery Act (42 U.S.C. § 6901 et seq.)

16. The Comprehensive Environmental Response, Compensation, and Liability Act (Superfund) (42 U.S.C. § 9601 et seq.)

17. Executive Order 12898 ("Environmental Justice in Minority Populations and Low Income Populations")

18. Rivers and Harbors Act (33 U.S.C. § 407)

19. Marine Protection, Research and Sanctuaries Act (Pub. L. 92-532, as amended), National Marine Sanctuaries Act (16 U.S.C. § 1431 et seq.), and Executive Order 13089 ("Coral Reef Protection")

20. Farmland Protection Policy Act (7 U.S.C. 4201 et seq.)

21. Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.)

22. Pursuant to 2 CFR §200.322, Subrecipient and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $1 0,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

15

# TAYLOR COUNTY BOARD OF COMMISSIONERS

## *County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | COMMISSIONERS TO CONSIDER APPROVAL OF HIGHWAY AND BRIDGE/STRUCTURAL DESIGN PROPOSAL FROM GEORGE & ASSOCIATES CONSULTING ENGINEERS, INC. FOR THE RECONSTRUCTION & RESURFACING OF MCDANIEL ROAD. |
| **MEETING DATE REQUESTED:** | June 6, 2022 |

**Statement of Issue:**

The Board of County Commissioners is currently under contract with George & Associates Consulting Engineers, Inc. (G&A) to provide Highway and Bridge/Structural Design Services. In accordance with the terms and conditions of that contract, George & Associates is proposing to prepare plans and specifications to reconstruct and resurface McDaniel Road as part of the Florida Department of Transportation's (FDOT) Small County Outreach Programs.

**Recommended Action:** Staff recommends that the Board accept and approve George & Associates Consulting Engineers, Inc.'s proposal to provide design services for the reconstruction & resurfacing of McDaniel Road.

**Fiscal Impact:** FISCAL YR 2021/22 - $1,370,000 SCOP Funding
$316,524.00; CHW proposal

**Budgeted Expense:** YES

**Submitted By:** ENGINEERING DEPARTMENT

**Contact:** COUNTY ENGINEER

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

In July of 2015, the Board of County Commissioners executed a contract with George & Associates Consulting Engineers, Inc. to provide Professional Engineering Services specific to Highway and Bridge/Structural Design through September of 2019. Earlier this year, the Board also entered into a reimbursement agreement with the FDOT to provide the Board $1.370,000 through the Small County Outreach Program to be used for the reconstruction & resurfacing of McDaniel Road from Wright Road to Pisgah Road, approximately 1.3 miles. This funding will be used to support the proposed design services, the eventual construction effort and the associated Construction Engineering Inspection.

Under their not to exceed proposal, it will be G&A's responsibility to evaluate the current condition of the roadway and to undertake all aspects required to prepare the construction plans and associated specifications that will govern improvements to provide a structurally suitable roadway that is also compliant with current design and safety requirements. The objective of the project is to resurface and widen the approximate 1.3-mile stretch of road from its current 18 ~ 19 ft varying width to a full 24 ft wide travel way. Improvements will also be made to stormwater management components, shoulders, signage, pavement markings and roadside protection devices. G&A anticipates beginning design services once their proposal is approved and completing such activities within seven months.

**Options:**

1) Accept and approve George & Associates Consulting Engineers, Inc.'s proposal in the amount of $164,349.00.

2) Deny G&A's proposal and state reasons for such denial.

3) Consider a proposal that represents Taylor County's best interest as determined by the Board of County Commisisoners.

**Attachments:**

George & Associates Consulting Engineers, Inc. Proposal
G&A Task Order

George & Associates
Consulting Engineers, Inc.

May 27, 2022

Kenneth Dudley, P.E.
County Engineer,
Taylor County BOCC
201 East Green St.
Perry, FL 32347
Phone: 850.838.3500 x104

**RE: McDaniel Road (CR 359A) – 2019-002-ENG; FIN ID: 445816-1-54-01; SCOP**

Dear Mr. Dudley,

George & Associates, Consulting Engineers, Inc. appreciates this opportunity to provide civil engineering services to assist in the preparation of construction plans for resurfacing and widening McDaniel Road (CR 359A) from Wright Rd to CR 361 (Pisgah Rd) in Taylor County.

It's G&As understanding that the existing travel lanes will be increased from 9-ft wide to 12-ft, the shoulders will be widened and stabilized, existing hazards will be extended/relocated outside the clear zone (to include cross drains and headwalls), the side drains will be relocated to align with ditch to maintain a uniform corridor, and all permitting will be required.

Per Exhibit "A" Highway and Bridge/Structural Design Scope of Services, G&A will comply with all sections (and sub-sections) outlined and discussed in the Scope of Services except the following:

- **10.3 Contamination Impact Analysis**: Upon review of the FDEP Contamination Locator Map, no known and/or potentially contaminated sites are located within the proximity of the project.

We have also included an 8-month design schedule that indicates all key milestones required by the project scope.

The professional services design fees are as follows:

| | Basic Services | Optional Services | TOTAL |
|---|---|---|---|
| George & Associates Consulting Engineers (G&A) | $119,288.00 | **$8,361.00** | **$127,649.00** |
| S. Stinson & Associates (SS&A) | $19,500.00 | - | **$19,500.00** |
| Southern Earth Sciences (SES) | $ 15,300.00 | | **$15,300.00** |
| Florida Environmental & Land Services (FELSI) | $1,900.00 | - | **$1,900.00** |
| | | | **$164,349.00** |

All civil engineering services will be Lump Sum basis. Amounts shown above include the following and will not commence prior to Approval from Taylor County as some items may not be required (details provided in fee proposal backup):

G&A – Post Design Services

Should you have any questions, comments, or other items you would wish to discuss, please feel free to give me a call at the number listed below or by email at rgeorge@gaceng.net. We look forward to having the opportunity of working with you on this project.

Sincerely,

Robert George, P.E.
Project Manager
850-521-0344

File: W:\G&AProposals2022\Taylor County\McDaniel Road\Scope\McDaniel Rd - Design Memo and Staff Hr Est_5272022.docx

S. Stinson & Associates, Inc.
Professional Land Surveyors
147 Johnny Rd., Lamont, FL 32336
LB - 8393 (850) 509-3116

**Date:** March 29, 2020

**To:** Mr. Robert George, P.E.
President
George & Associates Inc.
Tallahassee, Fl.

**Re:** Design Survey McDaniel Rd., Taylor Co. Fl.

Dear Robert -

Based on my review of the information in your recent email, my fee to provide a civil engineering design survey long McDaniel Road in Perry, Fl as depicted on the attached map will be **$19,500.00.**

**Scope of Services –**
All survey work will comply with the Standards of Practice for Professional Surveyors and Mappers (Chapter 5J-17 of the Florida Administrative Code), Chapter 472 of the Florida Statutes and will contain the following items:

**Design Survey:**

a) Location of improvements/occupation within the road right of way including, but not limited to driveways, signage, striping, mailboxes, drainage pipes and inverts.
b) Elevations will be carried to 5 feet beyond each right of way
c) Cross Sections will be collected at 50 foot intervals along tangent sections of roadway and 25 foot intervals in curved sections.
d) Contours will be generated at a 1 foot interval.
e) S. Stinson & Associates, Inc. will place a Design Ticket with Sunshine One Call of Florida. Copies of all Design Tickets and any maps or utility information provided by the utility owners will be provided to the project engineer. Location of subsurface utilities on the survey will be based upon the information provided by the utility owners.
*f)* ***Limits of the right of way will be shown based upon field recovered property corners and deeds recorded in the Taylor Co. Property Appraiser's office. Right of way mapping is not included in this estimate.***
g) Vertical datum for this project will be NAVD '88. Benchmarks will be set throughout the roadway corridor at intervals not to exceed 1,000 feet.
h) Horizontal datum will be NAD 83/90. Horizontal control points will be set throughout the roadway corridor at intervals not to exceed 1,000 feet.

S. Stinson & Associates, Inc.
Professional Land Surveyors
147 Johnny Rd., Lamont, FL 32336
LB - 8393 (850) 509-3116

i) Tree Locations – Tree locations will be provided for trees within the clear zone or with canopy extending into the clear zone. For the purposes of this project, the clear zone is defined as within fifteen feet of the existing edge of pavement. The following trees will be located :
   (1) Dogwoods 5" dbh or greater.
   (2) Redbud 5" dbh or greater.
   (3) Southern Magnolia, Red Cedar, Live Oak, Myrtle Oak, Sweet Gum, Sycamore, Pecan, Florida Elm, Red Maple, Water Tupelo, Black Walnut, and Hickory 18" dbh or greater.

**Deliverables –**

1) One Electronic copy of the survey and maintained right of way map in Autodesk Civil3D, and in Adobe PDF file format.
2) Three original signed and sealed sets of prints of the completed survey.
3) One copy of the Sunshine One Call Design ticket(s) email listing the utilities in the project limits along with copies of any maps provided by the utility owners.

**Schedule:**

S. Stinson & Associates, Inc. estimates this project will take approximated 4 weeks to complete from Notice to Proceed, not including days lost to rain / foul weather. If this schedule does not meet your design needs, please contact us at your convenience.

Thank you for providing S. Stinson & Associates, Inc. with this opportunity and hope to be working with you in the very near future. Please feel free to contact me if you have any questions regarding this proposal.

Sincerely -

*Steve Stinson, PLS*
President
***S. Stinson & Associates, Inc.***

Authorization to Proceed:

_____ _____
***Mr. Robert George, P.E.*** ***Date***

SOUTHERN EARTH SCIENCES
Geotechnical | Environmental | Materials Testing

*TALLAHASSEE OFFICE*
2467 Centerville Road
Tallahassee, FL 32308
Tel: (850) 576-4652
Fax: (850) 576-4710
www.soearth.com

George & Associates, Consulting Engineers Inc.
1967 Commonwealth Lane, Suite 210
Tallahassee, Florida 32303

April 6, 2022
Prop. No.: XT22-045

**Attention:** Ms. Stacy Johnson, P.E.

**Subject:** Proposal for Geotechnical Services
**McDaniel Road – Taylor County**
Perry, Florida

Dear Ms. Johnson:

As requested, Southern Earth Sciences (SES) is pleased to submit this proposal for Geotechnical Engineering services for the above referenced project. We appreciate the opportunity to submit this proposal and look forward to working with you on this project. We have attached our standard terms and conditions for engineering and technical services which are an integral part of this proposal. If this proposal is acceptable, please sign the work authorization sheet, date and return one copy to serve as authorization to proceed. Should additional information be required please advise.

Yours Very Truly,

**SOUTHERN EARTH SCIENCES, INC.**

Dennis Mitchell

Dennis S. Mitchell, Jr., E.I.
Project Manager

## PROPOSED PROJECT

We understand that the approximately 1.3-mile long, McDaniel Road will undergo roadway widening. At this time, an existing pavement conditions survey was requested to assist SESI with providing a recommended pavement design. Asphalt cores and soil borings will be required to assist with this evaluation.

Additionally, about 450-feet of the roadway may require gravity walls near wetland areas along the western edge of right-of-way. SES has been requested to evaluate if the soils meet the design criteria stated in the Standard Plans Instructions and provide further recommendations if they soil requirements are not met.

## PROPOSED GEOTECHNICAL INVESTIGATION

*Existing Roadway Evaluation:* SES proposes performing fourteen (14) asphalt cores – one (1) core every 500 feet, alternating travel lanes – supplemented with 5-foot deep hand auger borings throughout the roadway. Existing pavement conditions will be visually evaluated.

*Potential Gravity Walls:* SES proposes performing four (4) standard penetration test (SPT) soil borings – one (1) every 150 feet – to a depth of 15 feet below existing grade along the 450-feet of the roadway near wetland areas.

*Field Testing Notes:*

- Prior to any drilling activities, we will initiate an underground utility locate ticket with Sunshine 811.
- During drilling operations Monitoring of Traffic (MOT) will be required.
- Existing groundwater elevations will be monitored during/after field test operations and seasonal high-water table (SHWT) elevations will be estimated.
- Soil samples will be obtained and classified in accordance with the USCS and AASHTO soil classification systems.
- All borings will be backfilled with soil cuttings and patched with cold-mix asphalt patch.

## GEOTECHNICAL EVALUATION AND ESTIMATED FEES

Upon completion of our field testing, laboratory classification testing will be performed on selected samples. An engineering report will be submitted with the results of our field and laboratory testing, including soil-related recommendations and evaluations regarding the pavement design/remediation and gravity wall recommendations. The estimated fees for the services outlined above are presented below.

| Services | Unit Rate | Estimated Sum |
|---|---|---|
| **Boring and Utility Locates** | Lump Sum | $750.00 |
| **MOT** (estimate 3.5 days) | $800.00/day | $2,800.00 |
| **Asphalt Core/Bore Field Crew** (estimate 2.5 days) | $1,600.00/day | $4,000.00 |
| **SPT Boring Mobilization** | Lump Sum | $600.00 |
| **SPT Borings** (estimate 60 lf) | $15.00/lf | $900.00 |
| **Laboratory Classification Testing** | Estimate | $1,750.00 |
| **Engineering Report and Evaluation** | Lump Sum | $4,500.00 |
| | **ESTIMATED TOTAL** | $15,300.00 |

Florida Environmental
and Land Services Inc.

221-4 Delta Court
Tallahassee, Florida 32303
Tel (850) 385-6255

March 24, 2022

Stacy Johnson, P.E.
George & Associates, Consulting Engineers, Inc.
1967 Commonwealth Ln, Suite 200
Tallahassee, Florida 32303
Email: sjohnson@gaceng.net

RE: Proposal for McDaniel Rd Wetland Delineation and Protected Species Survey
Approximately 1.31-mile Segment of McDaniel Rd
McDaniel Rd, Perry, Taylor County, FL

Ms. Johnson:

Thank you for the opportunity to submit this proposal to perform a wetland delineation and protected species survey for the above referenced McDaniel Rd project. The area to be surveyed includes the right-of-way of an approximately 1.31-mile segment of McDaniel Rd in Taylor County, Florida. The project area is shown on the attached map provided by George & Associates.

**Task: Wetland Delineation**
Florida Environmental and Land Services, Inc. (FELSI) will conduct a site visit to perform a wetland delineation based upon State and Federal guidelines. The wetland line will be flagged using numbered flagging tape marked with 'Wetland Delineation'. Wetland points or locations will be collected concurrent with the fieldwork using GPS. A brief narrative summary of the field findings will be provided along with an aerial map depicting any wetlands or protected species. Digital points will be provided upon request.
**Cost: $1,900.00**

The above price includes the work outlined above. It does not include:

- Floodplain analysis/studies;
- Surveying or engineering costs;
- Archaeological surveys; or
- Taylor County application fees.

This proposal is valid for 45 days from the proposal date above. Should you accept this proposal, please sign and return the attached services agreement. An invoice will be submitted when the services are completed and each 30 days if additional work is needed.

We look forward to working with you on this project. If you have any questions, please feel free to contact us at 850-385-6255.

Sincerely,

Elva Peppers

Elva L. Peppers, President

# SERVICES AGREEMENT

SCOPE OF WORK: Wetland Delineation and Protected Species Survey

PROPERTY INFORMATION

Parcel ID#: 1.31-mile segment of McDaniel Rd

Address: McDaniel Rd, Perry, FL

County: Taylor

OWNER INFORMATION

Owner(s) Name: _____

Owner(s) Mailing Address: _____

Phone: _____

Fax: _____

Email: _____

PARTY RESPONSIBLE FOR PAYMENT OF SERVICES  Same as Owner ☐

Name: _____

Address: _____

Phone: _____

Fax: _____

Email: _____

AUTHORIZATION TO BIND

The person(s) signing on behalf of the parties to this Contract warrant that they have the legal authority to execute the Contract.

_____ _____

Signature  Date

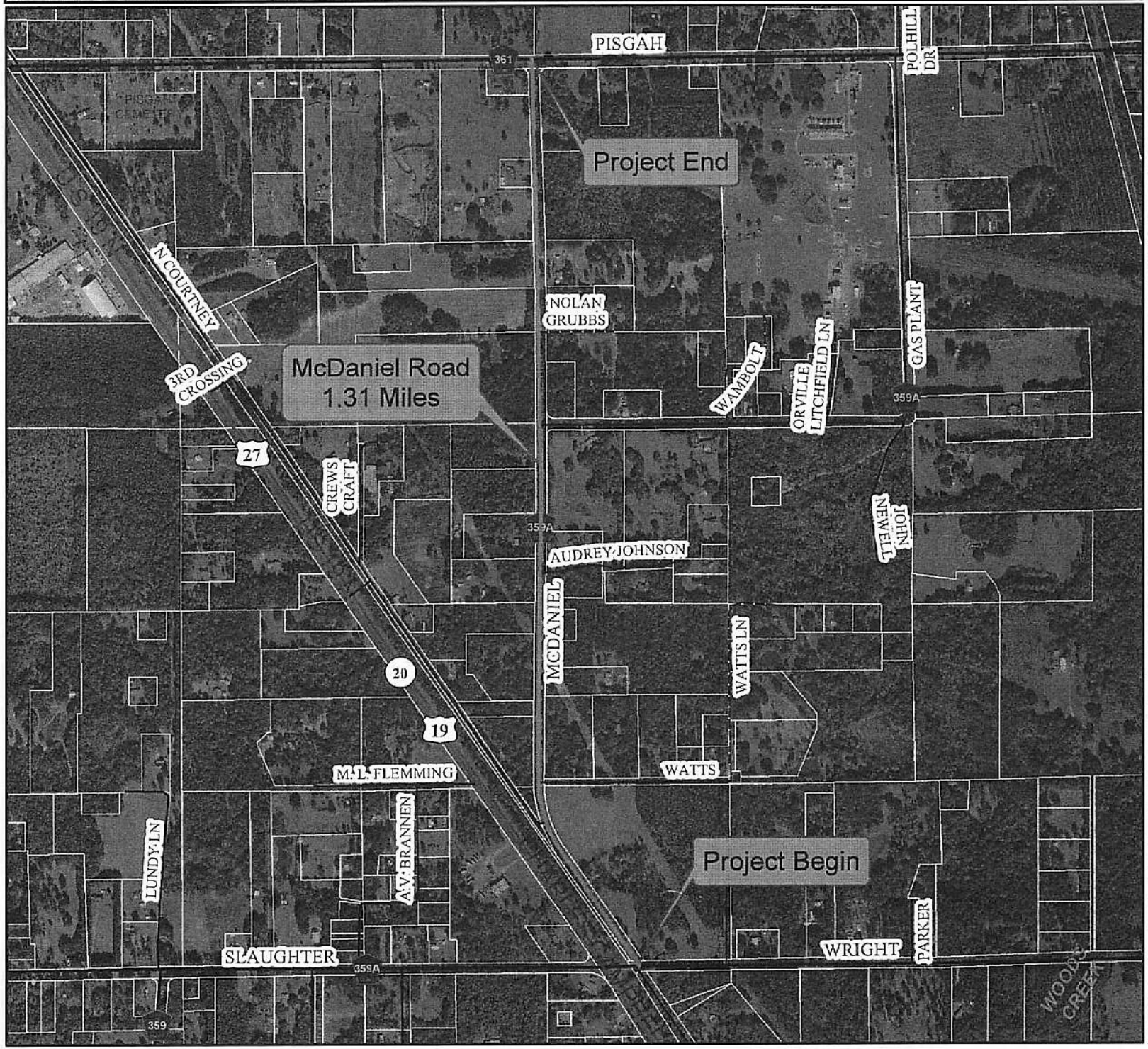
_____

Printed Name

TOTAL FEE: _____

Please provide key or gate access code to property, if needed.

# Taylor County GIS Mapping




## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Parcel Boundaries
- Communities

N
W E
S

1 Inch = 1,000 feet

*Printed on: Date: Thursday, January 24, 2019*




MAP PREPARED BY THE TAYLOR COUNTY ENGINEERING DEPARTMENT
This information was compiled from the best information available and the Taylor County Board of County Commissioners assume no responsibility for errors or omissions.

# PROFESSIONAL ENGINEERING SERVICES AGREEMENT

**TASK ORDER NO.:** ENG_GACE-02

**PURCHASE ORDER NO.:** _____
(For billing purposes only, to be assigned by COUNTY after execution.)

**PROJECT:** McDaniel Road Widening/Resurfacing – Project No. 2019-002-ENG

**COUNTY:** **TAYLOR COUNTY**, a political subdivision of the State of Florida.

**CONSULTANT:** **George & Associates Consulting Engineers, Inc.**
**1967 Commonwealth Lane, Suite 200**
**Tallahassee, Florida 32303**
**850-521-0344**

Execution of the Task Order by COUNTY shall serve as authorization for CONSULTANT to provide for the above project, professional services as set out in the Scope of Services included as RECITALS to that certain Agreement of February 3, 2020 between the COUNTY and the CONSULTANT and further delineated in the specifications, conditions and requirements stated in the following listed documents which are attached hereto and made a part hereof: proposal dated March 30, 2020rev

Whenever the Task Order conflicts with said Agreement, the Agreement shall prevail.

**TIME FOR COMPLETION:** The work authorized by this Task Order shall commence upon being executed by COUNTY and returned to CONSULTANT and shall be completed within One Hundred Eighty Four ( 184 ) calendar days.

**METHOD OF COMPENSATION:**

(a) This Task Order is issued on a:

[ ] Fixed Fee basis

[ X ] Time basis method with a Not-to-Exceed amount

[ ] Time basis method with a Limitation of Funds amount

(b) If the compensation is based on a "Fixed Fee Basis," then CONSULTANT shall perform all work required by this Task Order for the sum of _____ DOLLARS ($_____ _____). In no event shall CONSULTANT be paid more than the Fixed Fee Amount.

(c) If the compensation is based on a "Time Basis Method" with a Not-to-Exceed Amount, then CONSULTANT shall perform all work required by this Task Order for a sum not exceeding One Hundred Sixty Four Thousand Three Hundred Forty Nine DOLLARS ($ 164,349.00 ). CONSULTANT's compensation shall be based on the actual work required by this Task Order.

(d) If the compensation is based on a "Time Basis Method" with a Limitation of Funds Amount, then CONSULTANT is not authorized to exceed the Limitation of Funds amount of _____ _____ DOLLARS ($_____ ) without prior written approval of the COUNTY. Such approval, if given by the COUNTY, shall indicate a new Limitation of Funds amount. CONSULTANT shall advise the COUNTY whenever CONSULTANT has incurred expenses on this Task Order that equals or exceeds eighty percent (80%) of the Limitation of Funds amount. The COUNTY shall compensate CONSULTANT for the actual work performed under this Task Order based on supporting documentation of work performed.

The COUNTY shall make payment to CONSULTANT in strict accordance with the payment terms of the above-referenced Agreement.

It is expressly understood by CONSULTANT that this Task Order, until executed by the COUNTY, does not authorize the performance of any services by CONSULTANT and that the COUNTY, prior to its execution of the Task Order, reserves the right to authorize any party other than CONSULTANT to perform the services, or a portion thereof, called for under this Task Order if it is determined that to do so is in the best interest of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have made and executed this Task Order on this _____ day of _____ 20___, for the purposes stated herein.

**George & Associates Consulting Engineers, Inc.**

_____
Witness

By: _____
Signature

_____
Print Name

Title: _____

**TAYLOR COUNTY, FLORIDA**

By: _____
Signature

LaWanda Pemberton
Print Name

Title: County Administrator

Date: _____

16

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | Board to consider approval of three year contract with Engineering Cooling Services for maintenance of the Courthouse chiller. |
| **MEETING DATE REQUESTED:** | June 6, 2022 |

**Statement of Issue:** Contract for chiller maintenance needed due to expiration of existing contract with Engineered Cooling Services.

**Fiscal Impact:** $6,300.00 over three year contract length

**Budgeted Expense:** Yes [x] No [ ] N/A [ ]

**Submitted By:** Danny Griner

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Due to the expiration of the existing contract for Courthouse Chiller Maintenance, staff ran a notice in the local newspaper and mailed quote sheets to individual contractors. Quote sheets were mailed to eight HVAC contractors and only one responded to the request. The results of the quotes are as follows:

| CONTRACTOR | YEAR 1 | YEAR 2 | YEAR 3 | TOTAL |
|---|---|---|---|---|
| ENGINEERED COOLING SERVICES | $2,100 | $2,100 | $2,100 | **$6,300** |
| KELLAR MECHANICAL | NO QUOTE | | | |
| LEE HEATING & AIR CONDITIONING | NO QUOTE | | | |
| ODELL CONSTRUCTION SERVICES | NO QUOTE | | | |
| ADVANCED REF & AIR CONDITIONING | NO QUOTE | | | |
| MCGUIRE HEATING & AIR | NO QUOTE | | | |
| AIR COND REF. SPECIALISTS | NO QUOTE | | | |
| JOHNSON CONTROLS | NO QUOTE | | | |

The sole quote received was from Engineered Cooling Services. There were no local service providers that submitted a quote. The current contract is with Engineered Cooling Services and the price quoted is the same as the previous contract amount. Staff requests execution of a three year contract with Engineered Cooling for $2,100.00 per year.

**Options:**

1. Approve the contract
2. Choose not to approve the contract

**Attachments:**

1. Copy of contract

## CONTRACT FORM

This contract made the _____ day of _____, 2022 between, **TAYLOR COUNTY**, hereinafter called the **COUNTY**, and **ENGINEERED COOLING SERVICES**, hereinafter called the **CONTRACTOR**.

**WITNESSETH**, that the County and the Contractor for the consideration stated herein agree as follows:

1. **SCOPE OF WORK**. The Contractor shall perform all tasks required to be performed and shall provide and furnish all the labor, necessary tools, expendable equipment and all utility and transportation services required to perform and complete in a workmanlike manner all the work required in connection with the **COURTHOUSE HVAC QUARTERLY RUNNING AND ANNUAL SHUTDOWN INSPECTIONS**. The Contractor agrees to provide and install all materials in association with the HVAC inspections in accordance with the scope of services for the project and clean up and legally dispose of all associated trash and debris. The following is a general description of the project elements:

**GENERAL:** Perform three (3) quarterly running inspections and (1) annual shut-down inspection for York Chiller-Model# YCAL0094EC46XCA Serial # RLMM006801. Work to be performed during normal hours of operation Monday thru Friday.

**Annual** equipment shutdown inspection and PM

The following tasks are to be performed once each year, unless otherwise specified, during a shutdown period in order to properly evaluate the equipment status and prepare the unit for the next cooling season:

1. Megging and recording motor winding resistance
2. Sampling the oil in compressors (should oil need replacement, it is not included in the proposal)
3. Conducting a leak check
4. Checking the filter-drier

5. Checking the crankcase heater, oil temperature and lube system
6. Tightening the power wiring on contactors and the motor terminal box
7. Chemically cleaning all contactors and recommending replacement if required
8. Checking all relays, operating controls and safeties
9. Check superheat and subcooling of evaporator TXV's (twice per year)
10. Checking and calibrating all controls, safeties, unloaders and external interlocks
11. Inspecting condenser coils for blockage and clean if necessary (twice per year)
12. Test chiller water and treat as needed (twice per year)

Operating season inspections

1. Check for general condition and operation
2. Log operating conditions and identify inconsistencies
3. Adjust operating controls if required
4. Check for proper oil level and refrigerant charge
5. Check the oil temperature and crankcase heater
6. Inspect starter, relays and controls
7. Inspect the air-cooled condenser fans and motor operation
8. Remove debris from inside and around the unit
9. Review operating procedures and the owner's log with the operator

**Staff:** the Contractor shall employ sufficient staff to complete the aforementioned tasks and such employees will be easily identifiable through some type of recognizable means, (i.e. uniforms designating a corporate logo and employee name or a photo identification badge with a signature of a corporate principle.)

2. **THE CONTRACT PRICE.** The County shall pay to the Contractor for the performance of this contract, subject to any additions or deductions provided therein, in current funds, the sum of $ **2,100.00** per year the first year, $ **2,100.00** per year for the second year, and $ **2,100.00** per year for the third year. Unforeseen repairs, if needed, will require processing of a Purchase Order agreed upon by the Contractor and the County.

3. **DURATION OF CONTRACT.** The Contract shall take effect upon final execution and terminate 3 (three) years from that date. This contract shall not be extended for more than six (6) months, unless otherwise agreed in writing.

4. **ASSIGNMENTS.** This contract shall not be subletted, transferred, assigned or otherwise conveyed by the Contractor without prior written approval of the County.

5. **TERMINATION OF CONTRACT.** The County reserves the right to terminate or suspend the contact in whole or in part at any time the interest of the County requires such termination or suspension. The County shall notify the Contractor in writing of such action with instructions as to the effective date of termination or suspension or specify the stage of work at which the action is to be taken. The Contractor will be paid for all work satisfactorily performed and any reasonable termination expenses that can be documented. Work performed payment will be based on bid item prices, which include or should have included profit and overhead. No profit or overhead will be allowed for work not performed.

If the County determines that the performance of the Contractor is not satisfactory, the County shall have the option of: (a) immediately terminating the contract, or (b) notifying the Contractor of the deficiency with a requirement that the deficiency be corrected within a specified time. Failure to correct such deficiencies in the specified time will result in the Contractor being declared in default and the contract may be terminated.

If the contract is terminated for cause before performance is completed, the Contractor shall be paid for the work units satisfactorily accomplished and accepted at the contract unit price.

6. **DEFAULT OF CONTRACT.** If the Contractor fails to begin the work under the Contract within the time specified in the "Notice to Proceed", or fails to perform the work with sufficient workmen and equipment or with sufficient materials to assure the prompt completion of the contract, or performs the work unsuitably or neglects or refuses to remove materials or discontinues the prosecution of work, or fails to resume work which has been discontinued

within a reasonable time after notice to do so, or becomes insolvent or is declared bankrupt, or files for reorganization under the bankruptcy code, or commits any act of bankruptcy or insolvency, either voluntarily for a period of ten calendar days, or makes an assignment for the benefit of creditors, or fails to comply with contract requirements, minimum wage payments or EEO requirements, or for any reasonable cause becomes unsatisfactory in the opinion of the County, the County will give notice in writing to the Contractor or his surety of such delay, neglect, or default.

If the Contractor, within a period of ten calendar days after the notice described above, shall not proceed to correct the conditions of which complaint is made, the County shall, have full power or authority, without violating the contract, to take the prosecution of the work out of the hands of the Contractor and to declare the contract in default.

7. **PRESERVATION OF PROPERTY.** The Contractor shall preserve from damage all property associated with, or which is in the vicinity of, or is in any way affected by the work. This applies to public and private property and/or utilities.

Any damage occurring to such properties shall be immediately repaired at the expense of the Contractor.

8. **HOLD HARMLESS AND INSURANCE.** To the extent allowed by law, the Contractor shall indemnify, defend and save and hold harmless, the County, all of its officers, agents or employees from all suits, actions, claims, demands, liabilities of any nature whatsoever arising out of, because of, or due to breach of this agreement by the Contractor, its sub-contractors, agents or employees or due to any negligent act or occurrence of omission or commission of the Contractor, its subcontractors, agents, or employees. Neither Contractor nor any of its subcontractors will be liable under this section for damages arising out of injury or damage to

persons or property directly caused or resulting from the sole negligence of the County or any of its officers, agents or employees.

9. **GENERAL LIABILITY INSURANCE.** The Contractor shall maintain general liability insurance of at least **$1,000,000.00** per person and property damage insurance of at least **$50,000.00** each occurrence, holding the County harmless for the contractor's negligence, **and list the County as additionally insured under the contractor's coverage**.

Certificates of such insurance shall be filed with the County **prior to beginning work under this contract** and shall be subject to approval for adequacy of protection.

10. **WORKER'S COMPENSATION INSURANCE.** The Contractor shall provide Worker's Compensation Insurance in accordance with the laws of the State of Florida and in amounts sufficient to secure the benefits of the Florida Worker's Compensation Law for all of its employees. Workers Compensation exemptions will be accepted upon providing a current certificate, Articles of Incorporation, and a signed Taylor County Workers Compensation Hold Harmless Agreement. The Contractor shall insure that the employees of a subcontractor are covered by similar insurance.

11. **PERMITS, RULES & REGULATIONS.** It shall be the Contractor's responsibility to secure all permits necessary to conduct the work in accordance with required regulations and to notify all applicable utilities or parties affected by the Contractor's operations. The Contractor shall further be responsible for all fees associated with the performance of this contract. The Contractor agrees to abide by all applicable State and Federal Laws, rules and regulations.

12. **ACCESS TO RECORDS.** The Contractor agrees to provide access to those records, books and documents that pertain to this project during the project period and for a three (3) year period thereafter.

13. **COMPONENT PARTS OF THIS CONTRACT.** This contract consists of the following component parts, all of which are as fully a part of this contract as if herein set out verbatim or, if not attached, as if hereto attached.

(a) The Contractors proposal

(b) This Instrument

In the event that any provision in any of the above component parts of this contract conflicts with any provision in any other of the component parts, the provision in the component list enumerated above shall govern over any other component part which follows it numerically, except as may be otherwise specifically stated.

14. **AUTHORIZED PERSONNEL.** The Contractor is to contact the following for any correspondence or questions regarding this project: Taylor County Facilities Maintenance Department, 201 East Green Street, Perry, Florida 32347, telephone number (850) 838-3500, Ext. 1.

15. **LITIGATION.** If any litigation arises out of this Contract, venue of all such cases shall be Taylor County, Florida, and the prevailing party is entitled to a reasonable attorney fee and costs.

In WITNESS WHEREOF, the parties hereto have caused this instrument, as of the _____ day of _____, 2022.

WITNESSES:

_____

_____

TAYLOR COUNTY

_____
Pam Feagle
Chairperson

ATTEST: _____
GARY KNOWLES, Clerk

WITNESSES:

CONTRACTOR

_____

_____
ENGINEERED COOLING SERVICES

_____

STATE OF FLORIDA
COUNTY OF TAYLOR

The foregoing instrument was acknowledged before me this _____ day of _____, 2022, _____, who is personally known to me and who did not take an oath.

_____
NOTARY PUBLIC
My Commission Expires: _____

(17)

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| SUBJECT/TITLE: | Board to approve Satisfaction of Mortgage for Scott and Juliet Horner who received Down Payment Assistance through the SHIP program in January 2004. |
| MEETING DATE REQUESTED: | June 6, 2022 |

**Statement of Issue:** Board to approve Satisfaction of Mortgage for Scott and Juliet Horner who received Down Payment Assistance through the SHIP program in January 2004.

**Recommended Action:** Approve Satisfaction of Mortgage.

**Fiscal Impact:** N/A

**Submitted By:** Jami Evans, Grant Coordinator

**Contact:** Jami Evans

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Scott and Juliet Horner received Down Payment Assistance through the SHIP program in the amount of $9,900 in January 2004. The lien period has expired. All terms of the agreement have been satisfied.

**Attachments:** Satisfaction of Mortgage

## SATISFACTION OF MORTGAGE

**KNOW ALL MEN BY THESE PRESENTS:** That We, **TAYLOR COUNTY, FLORIDA,** the owners and holders of a certain Second Mortgage Under Taylor County, Florida Local Housing Partnership Down Payment Assistance Program executed by **SCOTT P. and JULIET M.A. HORNER, married persons,** bearing date the 30th day of January, A. D. 2004, recorded in Official Records Book 519, pages 350-362, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a sum of $9,900.00, and certain promises and obligations set forth in said mortgage deed, upon the property situate in said State and County described as follows, to-wit:

DESCRIPTION: OFFICIAL RECORD 67, PAGE 314
LOTS 15 AND 16 OF BLOCK 2, PERRY HEIGHTS SUBDIVISION, ACCORDING TO THE MAP OR PLAT OF SAID SUBDIVISION ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF TAYLOR COUNTY, FLORIDA IN PLAT BOOK 1 PAGE 58

hereby acknowledge full payment and satisfaction of said note and mortgage deed, and surrender the same as cancelled, and hereby direct the Clerk of the said Circuit Court to cancel the same of record.

**WITNESS** my hand and seal this _____ day of _____, 2022.
Signed, Sealed and Delivered
in Presence of:

_____ _____(SEAL)
THOMAS DEMPS, Chairperson
BOARD OF COUNTY COMMISSION
_____ TAYLOR COUNTY, FLORIDA

ATTEST:

_____
GARY KNOWLES, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared THOMAS DEMPS, to me known to be the person described in and who executed the foregoing instrument and she acknowledged before me that she executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2022.

_____
NOTARY PUBLIC

My Commission Expires:

THIS INSTRUMENT PREPARED BY:
Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32347
Bar Number 126073

(18)

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| SUBJECT/TITLE: | **Board to approve the 2022-2023 Small County Consolidated Solid Waste Management Grant Application requesting funding assistance in the amount of $93,750.00.** |
| **MEETING DATE REQUESTED:** | **June 2022** |

**Statement of Issue:** Board to approve the 2022-2023 Small County Consolidated Solid Waste Management Grant Application.

**Recommended Action:** Approve Grant Application.

**Fiscal Impact:** The County is eligible to receive up to $93,750 from the DEP Solid Waste Management Grant Program with no match required from the County.

**Budgeted Expense:** Yes

**Submitted By:** Jami Evans, Grants Coordinator

**Contact:** Jami Evans, Grants Coordinator

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The grant funds will be used to fund operating costs for the local solid waste management program including salaries of the recycling employees and waste tire disposal.

**Attachments:** Small County Consolidated Waste Management Grant Application and Grant Work Plan

# Florida Department of Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

DEP Form #: 62-716.900(2) F.A.C.
Form Title: Small County Consolidated Solid Waste Management Grant Application
Effective Date: December 17, 2013
Incorporated in Rule: 62-716.500(2), F.A.C.

## Small County Consolidated Solid Waste Management Grant Application

1. Name of County Taylor County

2. Address of County 201 E. Green Street, Perry, Florida 32347

3. Federal Employer Identification Number 59 - 6000879

4. Name and Title of Contact Person (person handling program on a daily basis)
Name Jami Evans Title Grants Coordinator

5. Address of Contact Person 401 Industrial Park Drive, Perry, Florida 32348

6. Telephone Number of Contact Person ( 850 ) 838-3553

7. Population of County 22,460

8. Purpose for which grant money is requested (indicate by checkmarks) per Rule 62-716.510 (1)

_____ a. Purchasing or repairing solid waste scales

_____ e. Maintenance of solid waste facilities

X b. Annual solid waste management program operating costs (may include waste tire and litter control and prevention)

_____ f. Education for employees or public

_____ c. Planning

_____ g. Recycling demonstration projects

_____ d. Construction of solid waste facilities

9. Purpose for which grant money is requested detail. Please complete the two attached forms: (1) DEP - Attachment "A" Grant Work Plan; and ( 2) DEP Budget-Cost Analysis.

10. Name and Title of Authorized Representative
Name Thomas Demps Title BOCC Chairman

11. This application is due by July 1, of each year.

12. E-Mail Address of Contact person grants.assist@taylorcountygov.com

13. My Florida Market Place Registered Vendor Address (this address should be registered with My Florida Market Place and is the address your County wants the Reimbursement Request amount, e.g. State Warrant, sent to)
13A. Name of County (as it appears in M.F.M.P.) Taylor County Board of County Commissioners
13B. Address of County (as it appears in M.F.M.P.) 201 E. Green Street, Perry, FL 32347

14. Is your County **Self-Insured** for Liability Insurance, appropriate and allowable under Florida Law? YES __ NO__
If your county is self-insured, **we must have a written statement** from your Chief Financial Officer stating this. (Please Attach).

I CERTIFY that I am familiar with the information contained in this application, and that to the best of my knowledge and belief such information is true, complete and accurate. I further certify that I possess the authority to apply for this grant on behalf of this county.

| | June 6, 2022 |
|---|---|
| Signature of Authorized Representative | Date |

**NOTE:** This form may be submitted electronically to waste.grants@dep.state.fl.us or by mail to Financial Management and Procurement, MS 4500, Division of Waste Management, Department of Environmental Protection, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**
**GRANT WORK PLAN**
**DEP AGREEMENT NO. SC**

**ATTACHMENT 3**

**PROJECT TITLE:** Taylor County Small County Consolidated Solid Waste Management Grant

**PROJECT AUTHORITY:** Taylor County (Grantee) received funding from the Florida Legislature in the amount of $93,750.00, through Specific Appropriation Line Item No. 1673, Solid Waste Management Trust Fund, Fiscal Year (FY) 2022-23 General Appropriations Act. The Grantee meets the threshold for a small county (population under 110,000) and received this funding under the Small County Consolidated Grants program for the purpose of subsidizing its recycling program and waste tire removal costs. Authority for this Project is specified in Section 403.7095, Florida Statutes (F.S.), and Chapter 62-716, Florida Administrative Code (F.A.C). Monitoring and auditing guidelines, as related to the Florida Single Audit Act, are specified in the Florida Catalog of State Financial Assistance (CSFA), No. 37.012.

**PROJECT LOCATION:** All collected recyclable materials are brought to a central facility located at 3750 W. US 98, Perry, Florida 32347 for processing. The recyclable material will be collected from the nine (9) drop-off centers and twenty-five (25) businesses located throughout Taylor County and then transported and disposed of at Newark Recycled Fibers in Tallahassee, Florida.

**PROJECT BACKGROUND:** The Grantees' Recycling Program provides recycling services for residents and small businesses located throughout Taylor County. Materials including old newspaper, corrugated cardboard, plastic, aluminum cans and metal (ferrous and non-ferrous) are collected and brought to a central facility for processing. The Recycling Program operates nine (9) drop-off centers and schedules regular cardboard pick-ups from twenty-five (25) small businesses located throughout Taylor County. The Grantee needs this funding to help offset the cost for disposal because of its small population and limited funding resources.

**PROJECT DESCRIPTION:** The Grantee's Department of Environmental Services employs a Recycling Technician, Recycling Secretary, Utilities Mechanic and Heavy Equipment Operator for the administration of its recycling program. Taylor County residents may bring their eligible recyclable material to the collection sites for drop-off and small businesses that wish to be added to the cardboard pick-up schedule may call the Grantee's Department of Environmental Services. The Grantee's drop-off center schedule is available here: https://www.taylorcountygov.com/rroschedule.jpg. The Grantee currently operates a regular cardboard pick-up schedule for twenty-five (25) small businesses located throughout Taylor County. Grant funds will be used to fully fund three (3) full time positions and partially fund a fourth full time position for the operation of the recycling program. Additionally, grant funds will be used to off-set the costs associated with the Grantee's disposal of waste tires picked up by D.E. Barnes, Inc. of Marianna, Florida.

**Additional Narrative:** The Grantee's recycling program operations and waste tire disposal needs occur on an on-going basis year-round, and as such the Grantee's operations are budgeted on an annual basis. The annual budget prepared by the Grantee exceeds the grant award amount, and it is understood that any project costs exceeding the grant funding awarded for allowable costs under this Agreement remain the sole responsibility of the Grantee

**TASKS and DELIVERABLES:**

**Recycling Program Operations**

**Task 1: Recycling Program Salaries/Wages**
**Task Description:** The Grantee will collect, sort and bale the eligible recyclables that are collected from their (9) recycle collection centers and the twenty-five (25) small businesses currently participating in their cardboard pick-up schedule. The collected recyclables are transported to a central processing facility, where they are sorted and either bulked or baled, and then shjpped to Newark Recycled Fibers in Tallahassee, Florida for final disposition.

**Deliverables:** Completion of the task as evidenced by submittal of all the following supporting documentation. The Grantee will submit copies of: time cards, payroll reports to support the hours worked and the fringe rate paid for the various included benefits, and proof of payment to the employees. Additionally, the Grantee will provide a summary report for the recyclables collected during the quarter, using the **Recycling Summary Report**, provided by the Department as **Exhibit 1** of this Grant Work Plan. All deliverables may be submitted electronically, unless paper copies are requested by the Department's Grant Manager.

**Performance Standard:** The Department's Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and this task description. Upon review and written acceptance by the Department's Grant Manager of all deliverables under this task, the Grantee may proceed with payment request submittal.

**Waste Tire Disposal**

**Task 2: Waste Tire Disposal**
**Task Description:** Waste tires are collected at the Grantee's Department of Environmental Services, where they are loaded and removed for proper disposal. The Grantee has an existing contract with D.E. Barnes, Inc. of Marianna, Florida to haul and dispose of waste tires. The Grantee will provide tonnage summaries, using the Tonnage Summary Report, provided by the Department as Exhibit 2 of this Grant Work Plan.

**Deliverables:** The Grantee will submit documentation of its waste tire disposals. This documentation must include: the date of transportation, number of tires, and registration number of the collector along with the name of the driver. Additionally, the Grantee will provide tonnage summaries, using the **Tonnage Summary Report**, provided by the Department as **Exhibit 2** of this Grant Work Plan. All deliverables may be submitted electronically, unless paper copies are requested by the Department's Grant Manager.

**Performance Standard:** The Department's Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and this task description. Upon review and written acceptance by the Department's Grant Manager of all deliverables under this task, the Grantee may proceed with payment request submittal.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement quarterly. Payment requests shall be submitted within thirty (30) calendar days following completion of the quarter. The outlined documentation for the Deliverable(s) must have been submitted and accepted in writing by the Department's Grant Manager prior to payment request submittal.

**PROJECT TIMELINE:** The tasks must be completed by the corresponding task end date and all deliverables must be received by the designated due date.

| Task/ Deliverable No. | Task or Deliverable Title | Task Start Date | Task End Date | Deliverable Due Date/ Frequency |
|---|---|---|---|---|
| 1 | Recycling Program Operations | 10/1/2022 | 9/30/2023 | Quarterly, within thirty (30) calendar days of the end of each quarter and prior to each payment request. |
| 2 | Waste Tire Removal | 10/1/2022 | 9/30/2023 | Quarterly, within thirty (30) calendar days of the end of each quarter and prior to each payment request. |

**BUDGET DETAIL BY TASK:**

| Task No. | Budget Category | Budget Amount |
|---|---|---|
| 1 | Salaries / Wages | $76,938.00 |
| | **Total for Task:** | **$76,938.00** |
| 2 | Contractual Services (Subcontractor) | $16,812.00 |
| | **Total for Task:** | **$16,812.00** |

**SALARY AND FRINGE BENEFITS BY TASK:** Cost reimbursable hourly, fringe, and indirect rate(s) by position may not exceed those indicated below.

| Task No. | Position Title | Maximum Rate/Hour |
|---|---|---|
| 1 | Recycling Technician | $12.43 |
| | Utilities Mechanic | $10.50 |
| | HEO I | $12.33 |
| | Secretary/Office | $19.38 |

*Note: Full-time employee hourly rates determined by minimum and maximum salary/ 2,080 work hours per year.

**PROJECT BUDGET SUMMARY:** Cost reimbursable grant funding must not exceed the category totals for the project as indicated below.

| Category Totals | Grant Funding, Not to Exceed, $93,750.00 |
|---|---|
| Salaries/Wages Total | $76,938.00 |
| Contractual Services Total | $16,812.00 |
| **Total:** | **$93,750.00** |

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | **Board to approve Satisfaction of Mortgage and Security Agreement for Annie Blackshear who received Demolition and New Construction Assistance through the SHIP program in April 2005.** |
| **MEETING DATE REQUESTED:** | **June 6, 2022** |

**Statement of Issue:** Board to approve Satisfaction of Mortgage and Security Agreement for Annie Blackshear who received Demolition and New Construction Assistance through the SHIP Program, April 2005 in the amount of $60,905.

**Recommended Action:** Approve Satisfaction of Mortgage and Security Agreement.

**Fiscal Impact:** N/A

**Submitted By:** Jami Evans, Grant Coordinator

**Contact:** Jami Evans

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Ms. Blackshear received Demolition and New Construction Assistance through the SHIP program in the amount of $60,905 in April 2005. Ms. Blackshear has passed away and the home was sold at a tax deed sale. Mr. Conrad Bishop has determined that a satisfaction should be filed.

**Attachments:** Satisfaction of Mortgage and Security Agreement.

**SATISFACTION OF MORTGAGE AND SECURITY AGREEMENT UNDER TAYLOR COUNTY, FLORIDA LOCAL HOUSING PARTNERSHIP DEMOLITION AND NEW CONSTRUCTION PROGRAM**

**KNOW ALL MEN BY THESE PRESENTS:** That TAYLOR COUNTY, FLORIDA, a political subdivision existing under the laws of the State of Florida, the owner and holder of a certain Mortgage and Security Agreement under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program executed by **ANNIE BLACKSHEAR,** bearing date the 6th day of April, 2005, recorded in Official Records Book 562, pages 156-167, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a debt of $60,905.00, and certain promises and obligations set forth in said Mortgage and Security Agreement Under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program, upon the property situate in said Taylor County , Florida, described as follows, to-wit:

> COMMENCE AT LOT 4, BLOCK 4 OF THE J. H. PARKER SUBDIVISION, TAYLOR COUNTY, FLORIDA. A MAP OR PLAT OF THE J. H. PARKER SUBDIVISION BEING OF RECORD IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, TAYLOR COUNTY, FLORIDA, IN PLAT BOOK 1 PAGE 35.

hereby acknowledge full payment and satisfaction of said Mortgage and Security Agreement Under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program, and surrender the same as cancelled, and hereby direct the Clerk of the said Circuit Court to cancel the same of record.

**WITNESS** my hand and seal this _____ day of _____, 2022.

Signed, Sealed and Delivered
in Presence of:

_____

_____

_____(SEAL)
THOMAS DEMPS, Chairperson
BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

ATTEST:

_____
GARY KNOWLES, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared THOMAS DEMPS, to me known to be the person described in and who executed the foregoing instrument and she acknowledged before me that she executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this ____ day of _____, 2022.

_____
NOTARY PUBLIC
My Commission Expires:

20

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| SUBJECT/TITLE: | To approve and sign the Budget Release Agreement for Taylor County Marine and Natural Resources Extension Agent position for Victor Blanco and to approve funds for this position for the 2022-2023 budget year. |
| MEETING DATE REQUESTED: | June 6, 2022 |

**Statement of Issue:** To approve and sign the Budget Release Agreement/ Memorandum of Understanding for the Taylor County Marine and Natural Resources Extension Agent position for Victor Blanco.

**Recommended Action:** To approve and sign the Budget Release Agreement/Memorandum of Understanding for Taylor County Marine and Natural Resources Extension Agent position for Victor Blanco and to approve annual funds for this position.

**Fiscal Impact:** Taylor County $29,189.55 annually (portion of salary)

**Budgeted Expense:** $29,189.55 (for 2022-2023)

**Submitted By:** Lori Wiggins, Taylor County Extension Director

**Contact:** 850-838-3508

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: This position is a UF/County split salary. Benefits for this position is paid for by the University of Florida at no cost to the county.

Options:

Attachments:

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereinafter "AGREEMENT") is made and entered into by and between Taylor County Board of County Commissioners, a political subdivision of the State of Florida (hereinafter "COUNTY"), and the University of Florida Board of Trustees, a public body corporate of the State of Florida (hereinafter "UNIVERSITY"), (hereinafter, when referred to individually as "Party" or collectively as "Parties").

## WITNESSETH

WHEREAS, under the laws of the State of Florida and the Smith-Lever Act of May 8, 1914 (38 Statute 372), the University of Florida, through its Cooperative Extension Service (Extension), is charged with disseminating the latest knowledge and applicable technologies in agriculture, human and natural resources, and the life sciences to the public in order to sustain and enhance the quality of human life in the State of Florida; and

WHEREAS, this function is performed through the Florida Cooperative Extension Service, a partnership between state, federal, and county governments, that includes extension faculty members, scientists, educators, administrative staff, and volunteers working cohesively throughout Florida's 67 counties; and

WHEREAS, UNIVERSITY is responsible for planning and implementing educational programs for agriculture producers, families, homeowners, and young people within the County; and

WHEREAS, said programs will be developed and implemented in the County by Extension Faculty employed by UNIVERSITY, with support from COUNTY, to work directly with local advisory committees and Extension Personnel; and

WHEREAS, the Extension Faculty will use appropriate Extension Personnel from the University of Florida and the County and educational methods including the program development process, area subject matter information and other materials or methods as deemed necessary by Extension Faculty in various program areas to conduct the aforesaid education programs.

NOW, THEREFORE, in consideration of the mutual covenants and provisions contained herein, the Parties hereto agree as follows:

## PURPOSE

The Florida Cooperative Extension Service was established as an integral part of the Institute of Food and Agricultural Sciences (IFAS), University of Florida, for the purpose of extending non-biased, research-based educational information from the University to the people of the State of Florida on subjects related to agriculture, horticulture, water quality and quantity, natural resources and the environment, energy, family and consumer sciences, community development, 4-H youth development, and other programs deemed necessary. The Florida Cooperative Extension Service makes the finding of research in these areas available to the people of Florida through the UF/IFAS Extension Service in partnership with Florida's Boards of County Commissioners.

To ensure that educational programs meet the needs of local clientele, and comply with Section 1004.37 of the Florida Statutes, it is essential that the UNIVERSITY and COUNTY identify respective responsibilities.

This AGREEMENT establishes the respective responsibilities of UNIVERSITY, through UF/IFAS Extension Service (collectively referred to as UNIVERSITY) and COUNTY. The purpose of this AGREEMENT is to specify terms under which each, UNIVERSITY and COUNTY, will contribute to personnel, educational, technical, and research information to Extension in the County.

## ARTICLE 1. DEFINITIONS

1.1 **Board.** The Board of County Commissioners of Taylor County, Florida.

1.2 **County Administrator.** The administrative head of COUNTY appointed by the Board.

1.3 **County Attorney.** The chief legal counsel for COUNTY appointed by the Board.

1.4 **County Extension Director or "CED."** The employee of UNIVERSITY responsible for the administration of the County Extension Services and the administrative contact for the Programs described herein.

1.5 **District Extension Director or "DED."** The District Director for the Florida Cooperative Extension Service responsible for the supervision of the County Extension Director.

1.6 **Division.** Taylor County Extension Services.

1.7 **Extension Education Building.** The County-owned building located on the Premises described herein for UNIVERSITY to provide the Extension Services under this AGREEMENT.

1.8 **Extension Faculty.** The employees of UNIVERSITY responsible for providing the Extension Services including, but not limited to, research, teaching, and program management for the Programs described herein.

1.9 **Extension Services.** The Programs, events, and other activities described herein.

1.10 **Extension Specialists.** The Faculty of UNIVERSITY at Assistant, Associate, or Full Professor level with at least 30% assigned Extension FTE (Full Time Equivalent) who generate research-based information and translate it to solve problems or address issues in agriculture, horticulture, water and natural resources, family and consumer sciences, and youth development.

1.11 **Premises.** The Extension Education Building, grounds and the parking area located at 203 Forest Park Drive, Perry, FL 32348.

1.12 **Programs.** The various educational programs and services provided by UNIVERSITY for homeowners, residents, businesses, youth, commercial industry associations, and community groups as part of the Extension Services provided under this AGREEMENT.

1.13 **Subcontractor.** A firm, partnership, corporation, independent contractor (including 1099 individuals), or combination thereof approved by COUNTY to provide any of the Extension Services for UNIVERSITY under this AGREEMENT. The term Subcontractor excludes any independent contractors/vendors who come onto the Premises to make deliveries of any goods for, or relating to, the Extension Services, or such persons who collaborate with Extension Faculty to provide any portion of the Programs under the Extension Services for adults.

## ARTICLE 2. GOALS AND OBJECTIVES

2.1 Plan, develop, implement, teach, evaluate, and report non-biased, research-based public educations programs targeting the County's citizens and citizen groups (e.g., agricultural and horticultural producers, homeowners, businesses, youth, commercial industries and their associations, community groups, local governments).

2.2 Develop and distribute creative works and educational materials to the community.

2.3 Develop and sustain partnerships with community agencies and leaders, businesses, media, and the public.

2.4 Extend educational training through volunteer systems.

## ARTICLE 3. RESPONSIBILITIES

The responsibilities of COUNTY and UNIVERSITY relating to the Extension Services provided under the AGREEMENT shall be as follows with respect to the Sea Grant Faculty position (hereinafter Extension Faculty):

3.1 With respect to hiring Extension Faculty,

3.1.1 UNIVERSITY and COUNTY will hold joint discussion and agree on whether to fill vacancies in positions of Extension Faculty.

3.1.2 UNVIERSITY will establish minimum employment requirements and qualifications for Extension Faculty.

3.1.3 UNIVERSITY will recruit, interview and screen candidates for employment as Extension Faculty.

3.1.4 UNIVERSITY will recommend to COUNTY qualified applicants for appointment to vacant or new Extension Faculty positions in accordance with the provisions of Section 1004.37, Florida Statutes.

3.1.5 With respect to salaries of Extension Faculty,

3.1.5.1 Before hire, UNIVERSITY and COUNTY will establish the proportion of the starting base salaries of Extension Faculty that each Party will pay.

3.1.5.2 UNIVERSITY will determine the total amount of the starting base salary of Extension Faculty.

3.1.5.3 As outlined in Article 5; Exhibit A, UNIVERSITY and COUNTY will each pay its own respective portion of all salaries and fringe benefits for Extension Faculty but will not be responsible for payment of the other Party's portion.

3.1.5.4 UNIVERSITY will determine the total dollar amount of Salary including but not limited to, cost-of-living, merit, bonuses, higher education, and rank promotion salary increases for each Extension Faculty and submit the COUNTY'S portion of this figure to COUNTY annually through Exhibit A.

3.2 Responsibilities of UNIVERSITY:

3.2.1 Provide in-service training for Extension Faculty and provide funds for official travel to such training.

3.2.2 Provide a staff of state Extension Specialists to train Extension Faculty in current technology and assist Extension Faculty in the conduction of education programs in these areas.

3.2.3 Develop and administer a personnel management plan for Extension Faculty that will provide for an annual review of each Extension Faculty's performance.

3.2.4 Provide general administrative and supervisory leadership for Extension programs and personnel, in compliance with UNIVERSITY personnel and administrative policies and procedures, plus state and federal Affirmative Action and Equal Employment Opportunity requirements.

3.2.5 Provide direct supervision to Extension Faculty through the CED.

3.3 Responsibilities of COUNTY:

3.3.1 With respect to Extension Faculty, COUNTY shall:

3.3.1.1 Pay COUNTY's agreed share of salary and fringe benefits of Extension Faculty as more specifically set out in Section 5; Exhibit A.

3.3.1.2 Agree to any accrued leave payout proportional to COUNTY's salary contribution when an Extension Faculty or Extension Staff member retires or resigns.

3.3.2 With respect to Management and Administration, COUNTY shall:

3.3.2.1 Review and consider the annual departmental budget requests from UNIVERSITY and act thereon as COUNTY may deem appropriate.

3.3.2.2 Provide office and teaching space, equipment, supplies, utilities, demonstration materials, and funding and/or vehicles for official county travel (both in-county and out-of-county), and other operational needs for the County Extension Office.

3.4 General Management and Administration Provisions:

3.4.1 COUNTY will establish Extension Office hours of operation and holiday calendars.

3.4.2 All Extension Faculty appointments will be made cooperatively in accordance with Section 1004.37, Florida Statues.

3.4.3 UNIVERSITY and COUNTY will cooperate in applying Equal Employment Opportunity policies for Extension in the County.

3.4.4 Policies regarding leave accrual, leave balances and administering leave, including annual, sick, civil, holiday and military leave and regarding payment of unused annual and sick leave upon separation will be established and maintained by the UNIVERSITY, and shall apply to Extension Faculty.

3.4.5 The CED is responsible for operating this Extension Office in the County under the joint direction of COUNTY or designee and the UNIVERSITY's Dean of Extension or designee.

3.4.6 Extension Faculty are professional employees exempt from the provisions of the Fair Labor Standards Act. The Professional Scheduling Policy and Procedures established by the UNIVERSITY will apply to Extension Faculty.

3.4.7 With UNIVERSITY's prior approval, COUNTY may assign Extension Faculty and Extension Staff emergency response duties in their County Continuing Operations Plan (COOP), e.g., agriculture-related assessments, statewide ES17 assignments, providing educational training materials to the public and targeted audiences, and other duties as needed for Extension related emergency duty assignments. Coordination will be made through the County Extension Director or designee.

3.4.7.1 Extension Faculty and Extension Staff assigned to work during a Local State of Emergency, as declared by Taylor County Board of County Commissioners, may be entitled to additional pay or other benefits, to which COUNTY will be solely responsible to fund. The UNIVERSITY policies regarding this matter can be found at: https://benefits.hr.ufl.edu/time-away/other-types-of-leave/administrative-leave/administrative-leave-guidance-for-emergency-closures/

**ARTICLE 4. TERM AND TIME OF PERFORMANCE**

4.1 This AGREEMENT shall commence following the complete execution of this AGREEMENT by the Parties on October 1, 2022 ("Effective Date") and shall continue through September 30, 2025 ("Term"), unless terminated earlier or extended as provided for herein. The continuation of this AGREEMENT beyond the end of any COUNTY fiscal year is subject to both the appropriation and the availability of funds in accordance with Chapter 129, Florida Statutes, and the approval by

COUNTY of an annual budget request submitted by UNIVERSITY for the applicable COUNTY fiscal year under this AGREEMENT, as described in Article 5.

## ARTICLE 5. FUNDING AND PAYMENTS

5.1 COUNTY will pay UNIVERSITY total sum as indicated on Exhibit A in support of salary, and fringe benefits for Extension Services for the period under the first year commencing on the Effective Date of this AGREEMENT through September 30, 2023. Funding for each subsequent COUNTY fiscal year under the Term shall be determined and provided to UNVIERSITY in accordance with Section 5.2. Total sum is based upon known current salary cost at the time of Exhibit A development and could be modified subsequently if estimates were not sufficient to cover actual costs. This AGREEMENT is cost reimbursable.

5.2 COUNTY will make payment to UNIVERSITY for the first year and each subsequent COUNTY fiscal year, subject to, and to the extent of, the following: (i) COUNTY's approval of the budget request submitted by UNIVERSITY for such fiscal year, (ii) the Board's approval of COUNTY's annual budget. Such approval shall not be withheld if the annual budget as set forth in Exhibit A is reasonable and consistent with UNIVERSITY practices.

5.3 Salaries outlined on Exhibit A for the first year and each subsequent COUNTY fiscal year will be modified and submitted annually to COUNTY by UNIVERSITY. Exhibit A is an estimate of projected salary and fringe benefit expenses for the year and shall not require separate written addendum to this AGREEMENT to implement. Actual expenses may vary due to vacancies, midyear promotions, new hires, unexpected changes in fringe benefit costs and other UNIVERSITY adjustments as indicated in Section 3.1.5.4 and 3.1.6.3. UNVIVERSITY will submit Exhibit A to COUNTY annually per the following timetable:

Proposed Annual Budget Request by April 15th – UNIVERSITY will include proposed figures for COUNTY to begin budget process.

Annual Budget Request by July 1st – UNIVERSITY will make necessary adjustments to Exhibit A figures as needed and submit a final budget request to COUNTY for approval.

5.4 COUNTY may elect to pay an annual salary supplement for Extension Faculty. If such an election is made COUNTY shall fund 100% of salary supplement, including any increases in salaries, fringe benefits, and worker's compensation, and will pay the sum to UNIVERSITY during COUNTY's 'Anticipated Payment Schedule' as indicated on Exhibit A. Any salary supplement will be included in the annual County Budget Report that is sent to UNIVERSITY each year. Upon receipt, if needed, UNIVERSITY will amend salary projection(s) on Exhibit A and adjust the anticipated billings to accommodate the salary supplement. If at any point the supplement is removed, COUNTY will continue to pay any increases as indicated in Section 3.1.5.4 accumulated during the time the supplement was provided.

5.5 UNIVERSITY invoice(s) will be cost reimbursable and issued in accordance with the "Anticipated Payment Schedule" on Exhibit A. COUNTY will make payment to UNIVERSITY within thirty (30) days after the receipt of UNIVERSITY invoice(s) for the first year and each subsequent COUNTY fiscal year.

5.6 Payment shall be made to UNIVERSITY at the address designated in the Notices section under Section 11.5.

5.7 UNIVERSITY shall expend all funds received from COUNTY under this AGREEMENT only on expenses directly related to the provision of Extension Services. UNIVERSITY shall be required to maintain specific accounts and records of expenses incurred with funding received from COUNTY and shall promptly share such records with COUNTY upon request.

**ARTICLE 6. LIABILITY**

6.1 Nothing herein is intended to serve as a waiver of sovereign immunity by any Party nor shall anything included herein be construed as consent to be sued by third parties in any matter arising out of this AGREEMENT or any other contract. The Parties are state agencies or political subdivisions as defined in Section 768.28, Florida Statutes, and shall be fully responsible for the acts and omissions of their respective agents or employees when acting within the scope of their agency or employment, to the extent permitted by law.

6.2 COUNTY shall not be liable for any damage or injury which may be sustained by any person(s) resulting from any of the Extension Services provided by UNIVERSITY under this AGREEMENT. UNIVERSITY shall not be liable for any damage or injury which may be sustained by any person(s) resulting from any of COUNTY's activities or operations under this AGREEMENT.

**ARTICLE 7. INSURANCE**

7.1 The Parties are governmental entities subject to Section 768.28, Florida Statutes, and each Party shall furnish the other Party, upon request, with written verification of liability protection in accordance with state law prior to final execution of this AGREEMENT. The acquisition of any commercial liability insurance coverage, self-insurance coverage, or local government liability insurance pool coverage shall not be deemed a waiver of immunity to the extent of liability coverage, nor shall this AGREEMENT or any contract entered by COUNTY be required to contain any provision for waiver.

**ARTICLE 8. TERMINATION**

8.1 This AGREEMENT may be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within thirty (30) days after receipt of written notice from the aggrieved Party identifying the breach. This AGREEMENT may also be terminated for convenience by either Party as provided in Section 9.2. Notwithstanding any provision to the contrary under this AGREEMENT, the continuation of this AGREEMENT beyond the end of any COUNTY fiscal year is subject to both the appropriation and the availability of funds in accordance with Chapter 129, Florida Statutes. In the event such funding ceases, COUNTY will

provide written notice to UNIVERSITY at the address provided for Notice in Section 12.1, and this AGREEMENT shall automatically terminate at the end of the then current COUNTY fiscal year, or sixty (60) days after such notice provided by COUNTY, whichever comes later.

8.2 This AGREEMENT may be terminated for convenience by either Party by providing twelve (12) months prior written notice to the other Party at the address provided for Notice in Section 11.5. Termination for convenience by COUNTY shall be by the Board, which shall be effective on the termination date stated in written notice provided by COUNTY, which termination date shall be not less than twelve (12) months after the date of such written notice.

## ARTICLE 9. CRIMINAL BACKGROUND SCREENING

9.1 UNIVERSITY shall conduct criminal background screening on its officers, faculty, employees, volunteers, and Subcontractors who will be providing any of the Extension Services under this AGREEMENT prior to the performance of any such services. Such screening shall be in accordance with UNIVERSITY's background screening policies and as required by law, which, at a minimum, shall Include screening to prohibit any person who is listed as a sexual predator or sexual offender on the Florida Department of Law Enforcement, Sexual Offenders and Predators Website or the United States Department of Justice, National Sex Offender Public Website from providing any Extension Services under this AGREEMENT.

9.2 In the event UNIVERSITY obtains, or is provided, supplemental criminal background information, including police reports and arrest information, which potentially disqualifies a person previously deemed eligible by UNIVERSITY to provide any of the Extension Services under this AGREEMENT, UNIVERSITY shall take immediate action to review the matter; however, during such review time and until a determination of eligibility is made by UNIVERSITY based on the requirements of this section, UNIVERSITY shall immediately cease allowing the person to provide any of the Extension Services. Additionally, UNIVERSITY shall be required to inform all persons who have been background screened, pursuant to this section and who are providing any of the Extension Services under this AGREEMENT, to notify UNIVERSITY within twenty-four (24) hours of any arrest related to violence or sexual misconduct which has occurred after the person was deemed eligible to provide such services.

## ARTICLE 10. NONDISCRIMINATION

10.1 No Party to this AGREEMENT may discriminate based on race, color, sex, religion, national origin, disability, age, marital status, political affiliation, sexual orientation, pregnancy, or gender identity and expression in the performance of this AGREEMENT.

## ARTICLE 11. MISCELLANEOUS

11.1 RIGHTS IN DOCUMENTS AND WORK. UNIVERSITY shall furnish COUNTY with copies of any documents or data created by UNIVERSITY as part of the Extension Services, upon request of COUNTY. If a copyright is registered, UNIVERSITY grants permission to COUNTY to use the

copyrighted item(s) in part or in full for educational purposes, and to make and distribute copies to the public, provided that credit is given to UNIVERSITY.

11.2 PUBLIC RECORDS. The Parties shall comply with their respective obligations under the provisions of the Florida Public Records Law, Chapter 119, Florida Statutes.

11.3 AUDIT RIGHTS, AND RETENTION OF RECORDS. COUNTY shall have the right to audit the books, records, and accounts of UNIVERSITY and its Subcontractors that are related to this AGREEMENT. UNIVERSITY and its Subcontractors shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to this AGREEMENT and performance thereunder. All books, records, and accounts of UNIVERSITY and its Subcontractors shall be kept in written form, or in a form capable of conversion into written form within a reasonable time, and upon request to do so, UNIVERSITY or its Subcontractor, as applicable, shall make same available at no cost to COUNTY in written form.

UNIVERSITY shall preserve and make available, at reasonable times within Taylor County for examination and audit by COUNTY. All financial records, supporting documents, statistical records, and any other documents pertinent to this AGREEMENT shall be kept in accordance with the state records retentions rule, FAC 1B-24.003, or termination of this AGREEMENT or until resolution of any audit findings, whichever is longer. COUNTY audits and inspections pursuant to this section may be performed by any COUNTY representative (including any outside representative engaged by COUNTY). COUNTY reserves the right to conduct such audit or review at UNIVERSITY's place of business, if deemed appropriate by COUNTY, with seventy-two (72) hours' advance notice.

Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for COUNTY's disallowance and recovery of any payment upon such entry.

11.4 THIRD PARTY BENEFICIARIES. Neither UNIVERSITY nor COUNTY intends to directly or substantially benefit a third party by this AGREEMENT. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this AGREEMENT and that no third party shall be entitled to assert a right or claim against either of them based upon this AGREEMENT.

11.5 NOTICES. In order for a notice to a Party to be effective under this AGREEMENT, notice must be sent via U.S. first-class mail with a contemporaneous copy via e-mail to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

FOR COUNTY:

Taylor County Board of County Commissioners
ATTN: LaWanda Pemberton
201 East Green
Perry, FL 32347
Email: LPemberton@taylorcountygov.com

With a copy to:

UF/IFAS Extension Taylor County
ATTN: Lori Wiggins
203 Forest Park Drive
Perry, FL 32348
Email: lwiggins@ufl.edu

FOR UNIVERSITY:

University of Florida
Division of Sponsored Research
207 Grinter Hall, P.O. Box 115500
Gainesville, Florida 32611-5500
Email address: ufawards@ufl.edu

With a copy to:

University of Florida
IFAS Extension Business Services
1604 McCarty Drive, Suite 1030
PO Box 110250
Gainesville, Florida 32611-0250

11.6 ASSIGNMENT AND PERFORMANCE. Except for subcontracting approved in writing by COUNTY at the time of its execution of this AGREEMENT or any written amendment hereto, neither this AGREEMENT nor any right or interest herein may be assigned, transferred, subcontracted, or encumbered by UNIVERSITY without the prior written consent of COUNTY. If UNIVERSITY violates this provision, COUNTY shall have the right to immediately terminate this AGREEMENT. UNIVERSITY represents that each person and entity that will provide services under this AGREEMENT is duly qualified to perform such services by all appropriate governmental authorities, where required, and is sufficiently experienced and skilled in the area(s) for which such person or entity will render services. UNIVERSITY agrees that the Extension Services shall be performed in a skillful and respectful manner.

11.7 MATERIALITY AND WAIVER OF BREACH. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length and is agreed to by the Parties. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this AGREEMENT, and each is, therefore, a material term hereof. Either Party's failure to enforce any provision of this AGREEMENT shall not be deemed a waiver of such provision or modification of this AGREEMENT. A waiver of any breach of a provision of this AGREEMENT shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this AGREEMENT.

11.8 COMPLIANCE WITH LAWS. The Parties shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this AGREEMENT.

11.9 SEVERABILITY. In the event any part of this AGREEMENT is found to be unenforceable by any court of competent jurisdiction, that part shall be deemed severed from this AGREEMENT and the balance of this AGREEMENT shall remain in full force and effect.

11.10 JOINT PREPARATION. This AGREEMENT has been jointly prepared by the Parties hereto and shall not be construed more strictly against either Party.

11.11 PRIORITY OF PROVISIONS. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any document or exhibit attached hereto or referenced or incorporated herein and any provision of Articles 1 through 12 of this AGREEMENT, the provisions contained in Articles 1 through 12 shall prevail and be given effect.

11.12 LAW, JURISDICTION. VENUE, WAIVER OF JURY TRIAL This AGREEMENT shall be interpreted and construed in accordance with and governed by the laws of the state of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this AGREEMENT shall be in the state or federal courts of Florida.

11.13 AMENDMENTS. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this AGREEMENT and executed by the Board and UNIVERSITY or others delegated authority or otherwise authorized to execute same on their behalf.

11.14 PRIOR AGREEMENTS. This AGREEMENT represents the final and complete understanding of the Parties regarding the subject matter hereof and supersedes all prior and contemporaneous negotiations and discussions regarding that subject matter. There is no commitment, AGREEMENT, or understanding concerning the subject matter of this AGREEMENT that is not contained in this written document.

11.15 INCORPORATION BY REFERENCE. All Recital clauses stated above are true and correct and are incorporated herein by reference. The attached Exhibits are incorporated into and made a part of this AGREEMENTS.

11.16 REPRESENTATION OF AUTHORITY. Everyone executing this AGREEMENT on behalf of a Party hereto hereby represents and warrants that he or she is, on the date he or she signs this AGREEMENT, duly authorized by all necessary and appropriate action to execute this AGREEMENT on behalf of such Party and does so with full legal authority.

11.17 COUNTERPARTS AND MULTIPLE ORIGINALS. This AGREEMENT may be executed in multiple originals, and may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same AGREEMENT.

11.18 PRIVILEGES AND IMMUNITIES. All of the privileges and immunities from liability, exemptions from laws, ordinances, and any applicable rules and regulations, and pensions and relief, disability, workers' compensation, and other benefits which apply to the activity of each Party's respective officers, agents, or employees when performing their respective duties under this AGREEMENT within the jurisdictional boundaries of COUNTY shall apply to the same degree and extent to the performance of such functions and duties of such officers, agents, volunteers, or employees outside the jurisdictional boundaries of COUNTY.

11.19 NO PERSONAL LIABILITY. No covenant or AGREEMENT contained herein shall be deemed to be a covenant or AGREEMENT of any member, officer, agent, or employee of COUNTY or UNIVERSITY in his or her individual capacity, and no member, officer, agent, or employee of COUNTY or UNIVERSITY shall be subject to any personal liability or accountability by reason of the execution of this AGREEMENT.

11.20 BINDING EFFECT. The terms, covenants, conditions, and provisions of this AGREEMENT shall bind and inure to the benefit of the Parties and their respective legal representatives, successors, and assigns.

11.21 COVENANT OF NO INTEREST. Neither Party presently has any interest, and shall not acquire any interest, which would conflict in any manner or degree with its performance under this AGREEMENT, and that the only interest of each Party is to perform and receive benefits as set forth in this AGREEMENT.

[The remainder of the page is intentionally left blank.]

IN WITNESS WHEREOF, the Parties hereto have made and executed this AGREEMENT. Taylor County, through its Board of County Commissioners, signing by and through its County Administrator, authorized to execute same by Board action and University of Florida Board of Trustees, signing by and through its Division of Sponsored Programs, duly authorized to execute same.

FOR COUNTY:

APPROVED BY:

_____
Taylor County Administrator

_____
Printed Name

_____
Date

APPROVED AS TO FORM AND LEGALITY:

_____
Taylor County Attorney

_____
Printed Name

_____
Date

APPROVED BY:

_____
Taylor County BOCC

_____
Printed Name

_____
Date

ATTEST:

_____
Taylor County Clerk of Court

_____
Printed Name

_____
Date

FOR UNIVERSITY:

APPROVED BY:

_____
Division of Sponsored Programs

_____
Printed Name

_____
Date

WITNESSED BY:

_____
Signature

_____
Printed Name and Title

_____
Date

# Exhibit "A" - FY2023 Proposed Projected Annual Expense Budget

**Taylor County Sea Grant Agent**
**FY2023 Summary**
**Annual Budget: 10/01/2022 - 9/30/2023**
**Prepared: 05/05/2022**

| Payroll Due From County for FY2023 | | |
|---|---|---|
| Blanco, Victor | $ | 29,189.55 |
| Total Payroll: | $ | **29,189.55** |

| Total Projected Budget for FY2023 | | |
|---|---|---|
| Total | $ | **29,189.55** |

| Anticipated Payment Schedule: | | |
|---|---|---|
| January 10 | $ | 7,297.39 |
| April 10 | $ | 7,297.39 |
| July 10 | $ | 7,297.39 |
| ** September 10 | $ | 7,297.39 |
| Total: | $ | **29,189.55** |

* **Cost Reimubursable Agreement**- Quarterly invoices will be based on actual expenses incurred during the quarter.

** Invoicing for September will be partially projected through 9/30. Final invoice may take place following month end.

**Please remit invoices to:**

Taylor County
C/O LaWanda Pemberton, County Manager
201 East Green Street
Perry, FL 32347
**Email:** Lpemberton@taylorcountygov.com
**cc:** lwiggins@ufl.edu

**Taylor County Sea Grant Agent**
**Salary Details**
**Annual Budget: 10/01/2022 - 9/30/2023**

| | 31881973 | | State | County | | Total | 5% Margin |
|---|---|---|---|---|---|---|---|
| **Blanco, Victor** | | Percentage | 70.000% | **30.000%** | | 100.000% | |
| Sea Grant Agent | | | | | | | |
| | | Salary | 49,515.77 | **21,221.04** | $ | **70,736.82** | |
| Fringe Pool Rate: | | Pooled Fringe | 15,349.89 | **6,578.52** | $ | 21,928.41 | |
| | **31.00%** | | | | | | |
| | | Grand Totals | 64,865.66 | 27,799.57 | $ | 92,665.23 | |
| Exempt | | | | | | | |
| **Blanco, Victor** | | | | | | | |
| | **Annual:** | $70,736.82 | | Total Due from Cty | $ | 27,799.57 | $ **29,189.55** |
| Position 0001-4741 | | | | | | | |

**Taylor County Total Projected Payroll:** $ **29,189.55**

21

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | 2022 DMS Grant Agreement and Supporting Documentation |
| **Meeting Date:** | June 6th, 2022 |

**Statement of Issue:** Documentation for State of FL agreeing to all terms of Grant Requirements in order to receive monies and request reimbursement from the 2022 Spring Maintenance E911 Grant.

**Recommendation:** **Approve the Application**

**Fiscal Impact:** $ $55,047.40 **Budgeted Expense:** Yes [X] No [ ] N/A [ ]

**Submitted By:** Katie Morrison

**Contact:** 850-838-1104 or katie.morrison@taylorsheriff.org

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Beginning in 2020 the Department of Management Services Changed the procedure in which they grant monies and reimburse Counties for Rural and State Grants. The changes made now Require the Board of County Commissioners to sign off and agree To the terms of accepting the funds awarded.

**Options:**

1. Sign Terms & Conditions
2. Do not sign Terms & Conditions

**Attachments:**

1. Agreement, Grant Award, Finalized 2022 Spring Grant, Quotes, and Vendor Contract
2.

DocuSign Envelope ID: 471FADA4-6696-48AF-8305-A881D81E7D2F

Florida E911 Board
4030 Esplanade Way
Tallahassee, FL 32399-0950
Tel: 850-921-4204
Fax: 850-488-9837

April 21, 2022

Taylor County Board of County Commissioners
ATTN: Finance & Accounting
P.O. Box 620
Perry, FL 32348

FEID #: 59-6000879

Subject: Spring 2022 Rural County - Reimbursement Grant Program

Dear Taylor County Board of County Commissioners:

The State of Florida E911 Board would like to congratulate you on your grant award for E911 revenue funds to improve the E911 system serving your county. According to the Spring 2022 Cycle Rural County - Reimbursement Grant Program terms and conditions, grant funds shall be provided on a cost reimbursement basis. Please note, receipt of this letter initiates the start of this grant term.

Please see the attached grant award agreement for details regarding funding rules for the rural county grant program that apply to your grant award. You must return a signed copy prior to the authorization to transfer funds from the Florida Department of Management Services to your County. Please try to have the agreement signed and returned no later than two months after the receipt of this award letter.

The following provides details concerning the Spring 2022 grant(s) to Taylor County:

| Grant Number | CSFA # | Amount Requested | Amount Approved | Purpose | Federal Funding |
|---|---|---|---|---|---|
| 22-04-12 | 72.001 | $55,629.28 | $55,047.40 | | |
| | | | $55,047.40 | E911 System Maintenance | No Association |
| **Total Grant Awards:** | | | **$55,047.40** | | |

Board Members: Laurene J. Anderson • Daniel Carroll • Christine Cooper • Chesley Dillon
Christie Mason • Matthew E. Matney • Casey E. Reed • Brad Swanson

**Additional Terms and Conditions for Rural and State Grant**

**22-04-12**

The terms of this document supplement the terms and conditions contained in in W Form 1A, Application for the E911 Rural County Grant Program or W Form 3A, Application for the 911 Grant Programs (hereinafter the "Application"), and the Grantee's award letter.

**1. GENERAL TERMS AND CONDITIONS**

By executing this agreement, the Grantee agrees to the following:

1.1. The Application, the Grantee's award letter, and this document, including its attachments and exhibits (hereinafter collectively referred to as the "Agreement"), contain all of the terms and conditions agreed upon by the parties. If there are any conflicting provisions between the documents that make up the Agreement, the following order of precedence applies:

1.1.1. this document;

1.1.2. Attachment 1, Audit Requirements for Awards of Assistance (with its Exhibit 1);

1.1.3. the Grantee's award letter; and

1.1.4. the Grantee's submitted Application.

1.2. In accordance with sections 365.172 and 365.173, F.S., the Grantee shall perform the tasks specified herein in accordance with the terms and conditions of this Agreement.

1.3. The term of this agreement begins on April 26th, 2022 and ends on April 26th, 2023.

1.4. The parties shall be governed by all applicable state and federal laws, rules, executive orders, and regulations, including, but not limited to, those identified in the "Applicable Statutes and Regulations" table below. Any express reference in this Agreement to a statute, rule, or regulation in no way implies that no other statue, rule, or regulation applies. Failure to comply may affect the current grant award and future grants awards.

1.4.1. The Grantee agrees to comply with the State of Florida Reference Guide for State Expenditures, which can be obtained at: https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf.

1.5. This is a cost reimbursement agreement. This Agreement shall not exceed the amount specified on the Grantee's award letter, and payment shall only be issued by the Department after acceptance of the Grantee's performance as set forth by the terms and conditions of this Agreement. No renewals of this Agreement are available.

1.6. The Grantee agrees to use the funds awarded under this Agreement only for costs directly incurred for the grant project activities specified in the Application. Costs must be reasonable, necessary, allocable, and allowable for the approved project and only incurred during the term of this Agreement

1.6.1. The Grantee shall refund to the Department any balance of unobligated funds that was advanced or paid to the Grantee.

1.6.2. The Grantee shall refund any monies used for ineligible purposes under the laws, rules, and regulations governing the use of these funds.

1.7. The Grantee agrees that the final request for reimbursement and supporting documentation for incurred obligations shall be submitted to the Department no later than the term of this Agreement.

## 2. AUTHORITY

The Department has been appropriated funds from the Emergency Communications Number E911 System Trust to provide grants to counties for the purpose of upgrading E911 systems. The Department has the authority, pursuant to section 282.702, F.S., to enter into this Agreement and to disburse the appropriated funds to the Grantee under the terms and conditions set forth herein.

## 3. OBLIGATION TO PAY

The State's obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature and is subject to any modification in accordance with either Chapter 216, F.S., or the Florida Constitution.

## 4. MODIFICATION

4.1. The Scope of Work in the Application is hereby modified to specify the following deliverable(s):

| **Deliverable No. 1** – Tasks to E911 System Maintenance | | |
|---|---|---|
| **Performance Standard** | **Documentation** | **Financial Consequences** |
| *Complete all work to complete one year of E911 system Maintenance in accordance with the Grantee's contract with its vendor. Grantee shall attach this contract, which shall include redactions with applicable exemptions for public records within section 119.071, Florida Statutes.* | 1) Reimbursement claim in accordance with Section 15, below.<br>2) The Grantee shall submit copies of:<br>a. Any contracts or purchase orders with vendors;<br>b. Vendor invoices;<br>c. Proof of payment to vendors; and<br>d. Proof of receipt of deliverables. | If Grantee fails to comply with any term of the award, DMS shall take one or more of the following actions:<br><br>1. Temporarily withhold cash payments pending correction of the deficiency by Grantee;<br>2. Disallow all or part of the cost of the activity or action not in compliance;<br>3. Wholly or partly suspend or terminate the current award for the Grantee;<br>4. Suspend or deny future grant awards; or<br>5. Take other remedies that may be legally available.<br><br>DMS will provide no reimbursement for any improvement that does not meet the standards established in this award. |
| **TOTAL REIMBURSABLE AMOUNT NOT TO EXCEED $55,047.40** | | |

## 5. CONTACTS

5.1. The Department's Grant Manager is responsible for enforcing performance of this Agreement's terms and conditions and will serve as the Department's liaison with the Grantee. As part of his or her duties, the Department's Grant Manager will:

5.1.1. Monitor and document the Grantee's performance of the terms of this Agreement, which may include but shall not be limited to, onsite visits by DMS staff, limited scope audits, or desktop monitoring;

5.1.2. Review all documentation for which the Grantee requests payment; and

5.1.3. Reconcile and verify all funds received against all funds expended during the period of this Agreement and produce a final reconciliation report that identifies any funds paid in excess of the expenditures incurred by the Grantee.

The Department's Grant Managers responsible for the administration of this Agreement are:

**Sarah Mashburn**
**4030 Esplanade Way**
**Tallahassee, FL 32399**
**E911boardelectronicgrantreports@dms.fl.gov**

5.2. The Grantee's Agreement Manager is responsible for monitoring performance of this Agreement's terms and conditions and will serve as the Grantee's liaison with the Department. As part of his or her duties, the Grantee's Agreement Manager shall provide all reports, as well as any other required documents under this Agreement, to the E911 Board in accordance with Section 9.0 of the Application.

The Grantee's Agreement Manager responsible for the administration of this Agreement is:

**Named in the Application**.

5.3. In the event that different managers or addresses are designated by either party after execution of this Agreement, notice of the name, title, and address of the new manager will be provided to the other party in writing. Such changes do not require a formal written amendment to the Agreement.

## 6. AUDIT REQUIREMENTS

6.1. The Grantee shall retain all its records, financial records, supporting documents, statistical records, and any other documents, including electronic storage media, pertinent to this Agreement in accordance with the record retention requirements of Part V of Attachment 1, Audit Requirements for Awards of State Financial Assistance. The Grantee shall cooperate with the Department to facilitate the duplication and transfer of such records or documents upon the Department's request.

6.2. The Grantee shall maintain books, records, and documents in accordance with the generally accepted accounting principles to sufficiently and properly reflect all expenditures of funds provided by the Department under this Agreement.

6.3. The Grantee shall comply with all applicable requirements of section 215.97, F.S., and Attachment 1, Audit Requirements for Awards of State Financial Assistance. If the Grantee is required to undergo an audit, the Grantee shall disclose all related party transactions to the auditor.

**7. RECORDS**

7.1 As required by section 215.97, F.S., and Rule 69I-5.006 Florida Administrative Code (F.A.C), the Department, the Department of Financial Services, and the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Grantee which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Grantee's personnel for the purpose of interview and discussion related to such documents. This provision does not limit the Department's authority to conduct or arrange for the conduct of additional audits or evaluations of state financial assistance or limit the authority of any state awarding agency inspector general, the Auditor General, or any other State official.

7.2 The Grantee shall maintain all records, including those pertaining to any and all contractors, subcontractors, and consultants to be paid from funds provided under this Agreement and further including documentation of all program costs in a form sufficient to determine compliance with the requirements and objectives of the Application, and all other applicable laws and regulations, for the longer of five (5) years after the end of the performance period specified in the table above and all pending matters or the period required by the General Records Schedules maintained by the Florida Department of State (available at: http://dos.myflorida.com/library-archives/records-management/general-records-schedules/).

7.3 If the Grantee's record retention requirements terminate prior to the requirements stated herein, the Grantee may meet the Department's record retention requirements for this Agreement by transferring its records to the Department at that time, and by destroying duplicate records in accordance with section 501.171, F.S., and, if applicable, section 119.0701, F.S. The Grantee shall adhere to established information destruction standards such as those established by the National Institute of Standards and Technology Special Publication 800-88, "Guidelines for Media Sanitization" (2006). See http://csrc.nist.gov.

7.4 In accordance with section 216.1366, F.S., the Department is authorized to inspect the: (a) financial records, papers, and documents of the Recipient that are directly related to the performance of the Agreement or the expenditure of state funds; and (b) programmatic records, papers, and documents of the Recipient which the Department determines are necessary to monitor the performance of the Agreement or to ensure that the terms of the Agreement are being met. The Recipient shall provide such records, papers, and documents requested by the Department within 10 business days after the request is made.

**8. PUBLIC RECORDS**

The Grantee, an agency as defined in section 119.011(2), F.S., must comply with the requirements of Chapter 119, F.S., in the performance of its obligations under this Agreement. The Grantee must also ensure that any contractors and subcontractors that perform work pursuant to this Agreement comply with the requirements of Chapter 119, F.S., as applicable.

**9. LIABILITY**

9.1. The Grantee is solely responsible to parties it deals with in carrying out the terms of this Agreement and, subject to the limitation of section 768.28, F.S., the Grantee shall hold the Department harmless against all claims of whatever nature by third parties arising from performance under this Agreement.

9.2. The Grantee, a subdivision as defined in section 768.28, F.S., agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Department and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, F.S. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity

by the Grantee. Nothing in this Agreement may be construed as consent by a State agency or subdivision of the State to be sued by third parties in any matter arising out of any contract.

**10. EVENTS OF DEFAULT**

If any of the following events occur ("Events of Default"), all obligations on the part of the E911 Board to make any further payment of funds shall, if the Department elects, terminate and the Department has the option to exercise any of its remedies set forth herein. However, the Department may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies and without becoming liable to make any further payment. The Events of Default are:

10.1. If any warranty or representation made by the Grantee in this Agreement or any previous agreement with the Department is or becomes false or misleading in any respect;

10.2. If the Grantee fails to keep or timely perform any of the obligations, terms, or covenants in this Agreement or any previous agreement with the Department and has not cured them in timely fashion;

10.3. If the Grantee or is unable or unwilling to meet its obligations under this Agreement;

10.4. If material adverse changes occur in the financial condition of the Grantee at any time during the term of this Agreement; or

10.5. If any reports required by this Agreement have not been submitted to the Department or have been submitted with incorrect, incomplete, or insufficient information.

**11. REMEDIES**

If an Event of Default occurs, then the Department shall provide a written notice to the Grantee, and, upon the Grantee's failure to cure the default within the thirty (30) calendar days, the Department may exercise any one (1) or more of the following remedies, either concurrently or consecutively:

11.1. terminate this Agreement in accordance with Section 12, Termination, below;

11.2. withhold or suspend payment of all or any part of a request for payment;

11.3. exercise any corrective or remedial actions, including but not limited to:

11.3.1. request additional information from the Grantee to determine the reasons for or the extent of non-compliance or lack of performance;

11.3.2. issue a written warning to advise that more serious measures may be taken if the situation is not corrected; or

11.3.3. advise the Grantee to suspend, discontinue, or refrain from incurring costs for any activities in question.

Pursuing any of the above remedies will not preclude the Department from pursuing any other remedies available under this Agreement or at law or in equity. If the Department waives any right or remedy in this Agreement or fails to insist on strict performance by the Grantee, it does not affect, extend, or waive any other right or remedy of the Department, or affect the later exercise of the same right or remedy by the Department for any other default by the Grantee.

**12. TERMINATION**

12.1. Termination Due to the Lack of Funds. If funds become unavailable for the Agreement's purpose, such event will not constitute a default by the Department or the State. The Department agrees to notify the Grantee in writing at the earliest possible time if funds are no longer available. In the

event that any funding identified by the Grantee as funds to be provided for completion of the project as described herein becomes unavailable, including if any State funds upon which this Agreement depends are withdrawn or redirected, the Department may terminate this Agreement by providing written notice to the Grantee. The Department will be the final authority as to the availability of funds.

12.2. Termination for Cause. The Department may terminate this Agreement for cause after ten (10) days of a written notice, which will be issued after the 30-day cure period ends. Cause includes, but is not limited to, misuse of funds, fraud, lack of compliance with applicable rules, laws, and regulations, failure to perform on time, or refusal to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, F.S., unless exempt from Section 24(a) of Article I of the State Constitution and section 119.07(1), F.S., or applicable state or federal law, which the Grantee created or received under this Agreement.

12.3. Termination for Convenience. The Department may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds by providing the Grantee with thirty (30) calendar days' prior written notice.

12.4. Mutual Termination. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

12.5. Grantee Responsibilities upon Termination. Upon notice of termination, the Grantee shall:

12.5.1. not incur new obligations for the terminated portion of the Agreement; and

12.5.2. cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice are disallowed. The Grantee shall not be relieved of liability to the Department because of any breach of this Agreement by the Grantee. The Department may, to the extent authorized by law, withhold payments to the Grantee for the purpose of set-off until the exact amount of damages due to the Department from the Grantee is determined.

**13. RESULTING THIRD PARTY CONTRACTS AND SUBCONTRACTS**

13.1. The Grantee may contract with third parties to perform work. The Grantee remains fully responsible for satisfactory completion of any and all work performed by any contractors and subcontractors.

13.1.1 If the Grantee contracts all or part of the work contemplated under this Agreement, including entering into contracts with vendors for services, it is understood by the Grantee that all such contract arrangements shall be evidenced by a written document containing all provisions necessary to ensure the contractor's compliance with applicable state and federal laws. The Grantee further agrees that the Department shall not be liable to the contractor for any expenses or liabilities incurred under the contract and that the Grantee shall be solely liable to the contractor for all expenses and liabilities incurred under the contract. The Grantee, at its expense, will defend the Department against such claims.

13.2. With the Grantee's approval, the Grantee's contractor may subcontract work performed, and the Grantee's contractor will be fully responsible for satisfactory completion of all subcontracted work.

13.3. The Grantee agrees all Grantee contracts or subcontracts entered into pursuant to this Agreement shall contain language requiring contractor(s) or subcontractor(s) who are paid from funds provided under this Agreement (i) be bound by the terms of this Agreement, as applicable; and (ii) be bound by, and contain all provisions necessary to ensure the contractor's compliance with, all applicable state and federal laws and regulations.

**14. MANDATED CONDITIONS**

14.1. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

14.2. If any provision of this Agreement is in conflict with any applicable statute or rule or is unenforceable, then the provision shall be null and void to the extent of the conflict and shall be severable but shall not invalidate any other provision of this Agreement.

14.3. The Recipient and its contractors and subcontractors have an obligation to utilize the U.S. Department of Homeland Security's (DHS) E-Verify system for all newly hired employees in accordance with section 448.095, F.S. The link to E-Verify is http://www.uscis.gov/e-verify. By executing this Agreement, the Recipient certifies that it is registered with, and uses, the E-Verify system for all newly hired employees in accordance with section 448.095, F.S. The Recipient must obtain an affidavit from its contractors and subcontractors in accordance with paragraph (2)(b) of section 448.095, F.S., and maintain a copy of such affidavit for the duration of the Agreement. The Recipient shall provide a copy of its DHS Memorandum of Understanding (MOU) to the Department's Agreement Manager within five (5) days of Agreement execution.

This section serves as notice to the Recipient regarding the requirements of section 448.095, F.S., specifically sub-paragraph (2)(c)1, and the Department's obligation to terminate the Agreement if it has a good faith belief that the Recipient has knowingly violated section 448.09(1), F.S. The Department will promptly notify the Recipient and order the immediate termination of the contract between the Recipient and a contractor and/or any subcontractors performing work on its behalf for this Agreement should the Department have a good faith belief that the contractor or subcontractor has knowingly violated section 448.09(1), F.S.

14.4. In accordance with section 11.062 and 216.345, F.S., funds received under this Agreement are not to be used for the purpose of lobbying or used to directly or indirectly influence legislation or any other official action by the Florida Legislature, the judicial brand, or any state agency.

**15. MISCELLANEOUS**

15.1. Payment Process. Subject to the terms and conditions established in this Agreement and the billing procedures established by the Department, the Department agrees to pay the Grantee in accordance with section 215.422, F.S. The applicable interest rate can be obtained at: http://www.myfloridacfo.com/Division/AA/Vendors/default.htm.

15.2. Invoicing. The Grantee shall submit all claims for reimbursement and for progress payments, as described in the Application, using Appendix IV, Financial Reimbursement of Expenditures Reporting Form, to the Application. The Grantee may submit claims to the Board as needed; however, the Grantee shall not submit more than one claim per month. After receipt of the reimbursement claim, and in accordance with the payment provisions established in this Agreement, the Department shall disburse the amount of funds approved by the Board.

15.3. Invoice Detail. Invoices submitted by the Grantee must fulfill all requirements specified in the scope of work and include all supporting documentation, when applicable. The Grantee shall also submit invoices in sufficient detail to fulfill all applicable requirements of the State of Florida Reference Guide for State Expenditures.

15.4. Intellectual Property. Where activities supported by this Agreement result in the creation of intellectual property rights, the Grantee shall notify the Department, and the Department will determine whether the Grantee will be required to grant the Department a perpetual, irrevocable, royalty-free, nonexclusive license to use, and to authorize others to use for State government purposes, any resulting patented, copyrighted, or trademarked work products developed under this Agreement. The

Department will also determine whether the Grantee will be required to pay all or a portion of any royalties resulting from such patents, copyrights, or trademarks.

15.5. Conflict of Interest. This Agreement is subject to Chapter 112, F.S. The Grantee shall disclose the name of any officer, director, employee, or other agent who is also an employee of the State. The Grantee shall also disclose the name of any State employee who owns, directly or indirectly, more than a five percent (5%) interest in the Grantee or its affiliates.

15.6. Non-Discrimination. The Grantee shall not unlawfully discriminate against any individual employed in the performance of this Agreement due to race, religion, color, sex, physical handicap unrelated to such person's ability to engage in this work, national origin, ancestry, or age. The Grantee shall provide a harassment-free workplace, and any allegation of harassment shall be given priority attention and action.

15.7. Electronic Funds Transfer Enrollment. The Grantee agrees to enroll in Electronic Funds Transfer (EFT), offered by the State's Chief Financial Officer, within thirty (30) days of the date the last Party signed this Agreement. Copies of the authorization form and a sample blank enrollment letter can be found at: http://www.myfloridacfo.com/Division/AA/Vendors/. Questions should be directed to the EFT Section at (850) 413-5517. Once enrolled, invoice payments will be made by EFT.

15.8. Survival. Any right or obligation of the parties in this Agreement which, by its express terms or nature and context, is intended to survive termination or expiration of this Agreement, will survive any such termination or expiration.

15.9. Notices. All notices from both parties, outside of the notice of award and notices related to the business of the E911 Board, shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in section 5 herein.

I hereby affirm my authority and responsibility for the use of funds requested.

**Grantee**

_____ Date: _____

Signature - Chair, Board of County Commissioners or County Manager

_____

Printed Name

**Grantor**

_____

Department of Management Services Date: _____

_____

Printed Name

## APPLICABLE STATUTES AND REGULATIONS

The Grantee and the Department shall be governed by all applicable State and federal laws, rules, and regulations, including those identified in this table.

**General Requirements**

| Florida Statutes (F.S.) |
|---|
| § 11.062, F.S. - Use of state funds for lobbying prohibited; penalty |
| § 20.055, F.S. - Agency inspectors general |
| *Chapter 112, F.S. - Public Officers and Employees: General Provisions* |
| *Chapter 119, F.S. - Public Records* |
| § 215.34, F.S. - State funds; noncollectible items; procedure |
| § 215.422, F.S. - Payments, warrants, and invoices; processing time limits; dispute resolution; agency or judicial branch compliance |
| § 215.97, F.S. - Florida Single Audit Act |
| § 215.971, F.S. - Agreements funded with federal or state assistance |
| § 216.301, F.S. - Appropriations; undisbursed balances |
| § 216.347, F.S. - Disbursement of grants and aids appropriations for lobbying prohibited |
| § 216.3475, F.S. - Maximum rate of payment for services funded under General Appropriations Act or awarded on a noncompetitive basis |
| § 216.181(16), F.S.- Approved budgets for operations and fixed capital outlay |
| § 273.02, F.S. - Record and inventory of certain property |
| § 287.133, F.S. - Public entity crime; denial or revocation of the right to transact business with public entities |
| § 287.134, F.S. - Discrimination; denial or revocation of the right to transact business with public entities |
| § 287.135, F.S. - Prohibition against contracting with scrutinized companies |
| *Chapter 443, F.S. - Reemployment Assistance* |
| § 501.171, F.S. - Security of confidential personal information |
| **Florida Administrative Code (F.A.C.)** |
| *Rule Chapter 69I-5 - State Financial Assistance* |
| **Memoranda** |
| CFO Memorandum No. 02 (2012-13) - Contract and Grant Reviews and Related Payment Processing Requirements |
| CFO Memorandum No. 20 (2019-20) - Compliance Requirements for Agreements |

**State E911 Plan and E911 Board Statutes and Rules**

| Florida Statutes |
|---|
| *Chapter 365, F.S. - Use of Telephones and Facsimile Machines* |
| **Florida Administrative Code** |
| *Rule Chapter 60FF-6 - State E911 Plan* |
| *Rule Chapter 60FF1-5 - E911 Board* |

| Grant Number: 22-04-12 | Grant Award Date: 04/21/2022 |
|---|---|
| Catalog of State Financial Assistance number: 72.001 | Catalog of State Financial Assistance title: Wireless 911 Emergency Telephone System Rural County Grant Program |

**Attachment 1**

# AUDIT REQUIREMENTS FOR AWARDS OF STATE FINANCIAL ASSISTANCE

The administration of resources awarded by the Department of Management Services (Department) to the Grantee may be subject to audits and/or monitoring by the Department, as described in this section.

## MONITORING

In addition to reviews of audits conducted in accordance with section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits, or other procedures. By entering into this agreement, the Grantee agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the Grantee is appropriate, the Grantee agrees to comply with any additional instructions provided by Department staff to the Grantee regarding such audit. The Grantee further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

## AUDITS

### Part I: State Funded

In the event that the Grantee expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such Grantee (for fiscal years ending June 30, 2017, or thereafter), the Grantee must have a state single or project-specific audit for such fiscal year in accordance with section 215.97, F.S.; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department by this agreement. In determining the state financial assistance expended in its fiscal year, the Grantee shall consider all sources of state financial assistance, including state financial assistance received from the Department, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.

1. For the audit requirements addressed in Part II, paragraph 1, the Grantee shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

2. If the Grantee expends less than $750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, or thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the Grantee expends less than $750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the Grantee's resources obtained from other than state entities).

**Part II: Other Audit Requirements**

N/A

**Part III: Report Submission**

1. Copies of financial reporting packages required by Part II of this form shall be submitted by or on behalf of the Grantee directly to each of the following:

   a. The Department at each of the following addresses:

      Electronic copies (preferred): E911BoardElectronicGrantReports@dms.fl.gov

      Or

      Paper (hard copy):
      The Department of Management Services
      E911 Board
      4030 Esplanade Way
      Tallahassee Fl, 32399

   b. The Auditor General's Office at the following address:
      Auditor General
      Local Government Audits/342
      Claude Pepper Building, Room 401
      111 West Madison Street
      Tallahassee, Florida 32399-1450

      The Auditor General's website (https://flauditor.gov/) provides instructions for filing an electronic copy of a financial reporting package.

2. Any reports, management letters, or other information required to be submitted to the Department pursuant to this agreement shall be submitted timely section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

3. Grantees, when submitting financial reporting packages to the Department for audits done in accordance with Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the Grantee in correspondence accompanying the reporting package.

**Part V: Record Retention**

The Grantee shall retain sufficient records demonstrating its compliance with the terms of the award(s) and this agreement for a period of five (5) years from the date the audit report is issued, and shall allow the Department, or its designee, the CFO, or Auditor General access to such records upon request. The Grantee shall ensure that audit working papers are made available to the Department, or its designee, the CFO, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by the Department.

**EXHIBIT 1**

**Subject to Section 215.97, F.S.:**

1. State Project A:

   State Project: 911 Rural Grant County Grant
   State Awarding Agency: State of Florida, Department of Management Services
   Catalog of State Financial Assistance Title and Number: 72.001 Wireless 911 Emergency Telephone System Rural County Grant Program
   Amount: $55,047.40

1. State Project B:

   *N/A*

**Compliance Requirements Applicable to State Resources Awarded Pursuant to this Agreement Are as Follows:**

The compliance requirements are as stated in Grant Agreement 22-04-12 between the Grantee and the Department, entered in State Fiscal Year 2021-2022

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | 2022 Spring E911 Rural County Maintenance Grant |
| **Meeting Date:** | March 15th, 2022 |

**Statement of Issue:** This application is for the 2022 Spring Maintenance Grant. This grant funds the maintenance costs associated with Taylor County's 911 System.

**Recommendation:** **Sign Contract**

**Fiscal Impact:** $ $55,629.88 **Budgeted Expense:** Yes [X] No [ ] N/A [ ]

**Submitted By:** Katie Morrison

**Contact:** 850-838-1104 or katie.morrison@taylorsheriff.org

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The E911 Rural County Grant Program is used to assist rural Counties with installation and maintenance of an enhanced 911 System. This is a reimbursement grant; There is no match for This grant, as it is 100% funded by the State E911 Board.

**Options:**

1. Approve Application
2. If not approved, we will be unable to pay for our 911 maintenance.

**Attachments:**

1. Grant Application
2. Quotes from Vendors, vendor Contract, Sole Source Form

ORIGINAL

# 911 RURAL COUNTY GRANT PROGRAM

**Application and instructions for 911 Rural County Grant Program, revised July 2021**
**W Form 1A, Incorporated by reference in Rule 60FF1-5.002, Florida Administrative Code, Rural County Grants**

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## 1.0 Purpose

The 911 Rural County Grant Program is to assist rural counties with the installation and maintenance of Enhanced 911 systems and to provide "seamless" 911 throughout the State of Florida.

## 2.0 Eligibility

The Board of County Commissioners in any county in the State of Florida with a population of less than 75,000 is eligible to apply for this grant program.

## 3.0 Definitions

3.1 Enhanced 911 (E911): An enhanced 911 system or enhanced 911 service that is an emergency telephone system or service that provides a subscriber with 911 service and, in addition, directs 911 calls to appropriate public safety answering points by selective routing based on the geographical location from which the call originated, or as otherwise provided in the State Plan under section 365.171, F.S., and that provides for automatic number identification and automatic location-identification features.

3.2 911 Maintenance: The preventative, routine and emergency maintenance required by the State E911 Plan, in order to maintain 911 systems in operable working condition.

3.3 E911 System: The Public Safety Answering Point equipment, in accordance with the State E911 Plan, including 911 call routing, processing, mapping and call answering communications equipment.

3.4 Alternate Contract Source (ACS): A competitively procured contract led by a federal, state, or local government. The ACS contract is cost-effective, contains language contemplating its use for cooperative purchasing, and the best interest of the county to use for purchases. Provided that the county's purchase is not over expansive in size and scope.

3.5 Maintenance Contract: A business agreement between a contractor and customer covering the maintenance of equipment over a specified period

3.6 Next Generation 911 (NG-911): The designation for an advanced 911 emergency communications system or service that provides a communications service subscriber with 911 service and, in addition, directs 911 emergency requests for assistance to appropriate public safety answering points based on the geographical location from which the request originated, or as otherwise provided in the State E911 Plan under Section 365.171, Florida Statutes, and that provides for automatic number identification and automatic location identification features and emergency data information through managed IP-based networks.

3.7 Next Generation 911 Core Services (NGCS): The base set of services needed to process a 911 call/signal on an ESInet. Includes the Emergency Service Routing Proxy (ESRP), Emergency Call Routing Function (ECRF), Location Validation Function (LVF), Border Control Function (BCF), Bridge, Policy Store, Logging Services, and typical IP services such as Doman Name System (DNS) and Dynamic Host Configuration Protocol (DHCP). The term NG-911 Core Services encompass the services but does not include the network on which they operate.

3.8 Public Safety Answering Point (PSAP): A public safety agency that receives incoming 911 requests for assistance and dispatches appropriate public safety agencies to respond to the requests in accordance with the State E911 Plan.

3.9 Service Contract: A written contract to perform, over a fixed period or for a specified duration, duties relating to informational and technical services

3.10 Warranty Contract: A written guarantee given to the purchaser of a new item by the manufacturer or dealer, usually specifying that the manufacturer will make any repairs or replace defective parts free of charge for a stated period.

## 4.0 911 Rural County Grant Program Calendar

| | Spring Schedule | Fall Schedule |
|---|---|---|
| Counties submit Application | by April 1 | by October 1 |
| E911 Board Members evaluate applications | April – May | October – November |
| E911 Board votes on applications to fund at regularly scheduled meeting | April – June | October – December |
| E911 Board sends notification of awards approved for funding to the counties. | Before June 30 | Before December 30 |
| Equipment Maintenance | One year from the award notification letter date. | One year from the award notification letter date. |
| Project Implementation | One years from the award notification letter date | One years from the award notification letter date. |
| Expiration of the right to incur costs, request payment and/or final reimbursement of funding. | Two years from the award notification letter date | Two years from award notification letter date. |

## 5.0 General Conditions

5.1 Applications and related documents must be delivered to the following address:

State of Florida E911 Board
ATTN: E911 Board Administrative Staff
4030 Esplanade Way, Suite 135
Tallahassee, FL 32399-0950
Or
E911BoardElectronicGrantreports@dms.fl.gov

**Email is the preferred method of receipt of all grant applications.**

5.2 The applicant shall provide Application Form items 1 through 11 and the applicable procurement documents. The grant application package must be delivered on or before the submission date specified in the E911 Board notification of an E911 Rural Program published in the Florida Administrative Register. Failure to timely provide these documents will result in a rejection of the grant application.

5.3 To be considered for a grant award, all Next Generation projects must meet the NENA i3 technical standards.

5.4 GIS grants may be limited to funding to achieve the 98% accuracy rate as identified in the NENA GIS Data Model.

5.5 All Next Generation 911 project vendors must certify in writing that their systems will be interoperable with bordering counties, regions, and adjacent state lines

5.6 Only the percentage of service and equipment directly attributable to provisioning of 911 services is eligible.

5.7 The E911 Board will consider remotely provided hosted 911 answering point call-taking equipment and network services directly attributable to establishing and providing 911 services. Warranty and maintenance costs shall be calculated to account for only the first-year warranty and maintenance costs and shall not include upfront maintenance costs to reduce the yearly service amount.

5.8 All grant applications shall be accompanied by at least one complete quote for equipment or services.

5.8.1 All grant applications shall be accompanied by at least one complete quote for equipment or services. Grant applications totaling $35,000.00 or more must be accompanied by at least three written substantiated quotes from different vendors. Complete quote submittals shall include a detailed scope of work, all pages included in the vendor proposal, breakdown of all costs including equipment, service tasks and deliverables. The E911 Board will compare the three quotes to any existing state contract in order to determine appropriate funding. Any county that has made a good faith effort to obtain at least three quotes in accordance with the competitive procurement process in 287.057(1), Florida Statutes and has not been able to obtain the quotes can request E911 Board review based on substantiated proof of posting of the request with documentation of the limited responses. Subject to the following exceptions:

**a)** When purchasing from a DMS State Term Contract or DMS authorized Alternative Contract Source, the county shall follow the DMS State Purchasing ordering instructions and their county procurement rules and policies. Should the DMS State Purchasing ordering instructions and their county procurement rules and policies conflict, the county procurement rules and policies shall prevail, with provision of a letter from the county's purchasing department.

**b)** When purchasing from an Alternate Contract Source that has not been approved by DMS State Purchasing, the county shall follow their county procurement rules and policies, with provision of a letter from the county's purchasing department.

**c)** Services or commodities provided by governmental entities do not require more than one quote.

**d)** The county can initiate a request for approval to procure from a single source vendor. These will be considered on a case-by-case basis. Justification for single source procurement shall be provided with the application, which shall include a costs analysis that reviews the allowability, necessity and reasonableness of all cost elements. The single source procurement will be considered if provided in accordance with Chapter 287 Florida Statutes. A letter from the purchasing department that the project is a single source procurement based on section 287.057(3)(c), Florida Statutes, shall be provided with this grant application.

5.9 Rather than submitting multiple application requests for maintenance, all eligible maintenance requests should be combined into a single application request and include a breakdown of the individual components of the 911 system maintenance costs that are requested for funding assistance in the application. Grant applications for maintenance, where the county obtained a grant or utilized county funds to purchase equipment and obtained three competitive quotes for the first year of maintenance or met the requirements of General Conditions items 5.8, are not required to provide three written quotes with an application for an additional year of maintenance.

5.10 All maintenance requests should include on the vendor's quote for service the beginning and ending term for each maintenance request, also known as "Period of Coverage". Grant awards will be limited to maintenance contracts beginning prior to or within the maintenance cycle of the grant program. Spring cycle maintenance requests should be submitted for maintenance beginning May through October. Fall cycle maintenance requests should be submitted for maintenance beginning November through April. Complete quote shall include a detailed scope of work, all pages included in the vendor proposal, a detailed description of line item and cost, breakdown of all costs including equipment, service tasks and deliverables.

5.11 Applicants requesting items from different funding priorities should complete a separate Budget Report for each priority. See Addendum I - Funding Priorities for the 911 Rural County Grant Program for a listing of funding priorities. Items from the same funding priorities should be combined in the same application and shall comply with General Condition items 5.8.

5.12 Should two or more rural counties jointly apply for a grant; each county will be required to complete and submit a grant application detailing the funds requested and the county responsible for the funds. In addition, one combined grant application detailing the entire project and a memorandum of understanding or inter-local agreement of all counties involved shall be submitted. The combined grant application shall comply with General Condition items 5.8.

5.13 Procurement shall be based on the county's procurement processes and the applicable State purchasing requirements, including but not limited to sections 112.061, 287.057, 287.017, and 287.058. Florida Statutes.

5.14 Funding application requests must include a scope of work that clearly establishes the tasks to be performed. The applications shall include all tasks that are required for successful completion of the project. The project shall be divided into quantifiable units of deliverables that shall be received and accepted in writing with signature by the county before payment. Each deliverable must be directly related to the scope of work and must specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.

5.15 Funding requests must include all necessary costs required for full implementation of the proposed solution including that of any third party. Should the county grant application request or grant award be less than the projected cost of the equipment or service, the county should provide verification of the ability to fund the difference. Pricing submitted cannot be contingent upon "yet to be" determined fees for products and services by the proposer or any other third party required for implementation.

5.16 The county shall provide information on the county's preceding year E911 fee revenue amount, the preceding year carry forward funding amount and the total carry forward balance amount in the county E911 fund (The 911 Fee Revenues Form, 6A). The amount of grant funding award, for allowable carry forward expenditures, is limited based on the total amount of carry forward funding in the county E911 fund in excess of an amount calculated based on the allowable 30 percent carry forward amount for a two year basis in accordance with sub-paragraph 365.172(6)(a)3.c., Florida Statutes and E911 Board Rule 60FF1-5.006 Florida Administrative Code. The county shall include the amount of their county carry forward funding being utilized for this grant in the Applied County Carry Forward or other Funding (if applicable) line in the Application Form Budget Report. This carry forward funding provision does not apply to grant applications for recurring maintenance. Equipment maintenance contract cost is not a capital

expenditure and is not an authorized expenditure of carry forward funds after the initial first year project costs included in the original capital equipment replacement or upgrade project.

5.17 Detailed information is required for any grant application requesting funding for systems that require immediate system replacement for provisioning of enhanced 911 in the county. Include detailed justification and explanation for any E911 system with an expected remaining life of less than 1 year.

5.18 Funding requests contingent upon "beta testing" or for products and services not in general production and installation will not be funded.

## 6.0 Limitation on Use of Funds Guidelines for 911 Grant Expenses

6.1 The following expenses will not be funded through this grant:

A. Salaries and associated expenses for 911 coordinators, call takers or other 911 personnel
B. Vehicle expenses
C. Wireline database cost
D. Outside plant fiber or copper cabling systems and building entrance cost
E. Consoles, workstation
F. Ariel photography expenses
G. Wireline 911 analog trunks; administrative lines and circuits; GIS database synchronization; and recurring network and circuit cost beyond the first year

6.2 Funding limitations are specified on the following items:

A. Grant funding shall be limited to eligible equipment maintenance and warranty costs for a primary PSAP and one other PSAP per county: either a primary, a secondary or a backup. Geo-diverse systems may be considered one PSAP for the purpose of grant funding.

B. Grant funding shall be limited to eligible mapping maintenance and warranty costs for a primary PSAP and one other PSAP per county: either a primary, a secondary or a backup.

C. Grant funding for 911 equipment, hardware and software shall be limited (per grant cycle) to eligible expenditures for a primary PSAP only.

D. Selective router equipment costs are limited to the primary PSAP system and are limited to one per county. For this grant program they are included under the call handling equipment priority.

E. Training cost funding is limited to new system and equipment training.

F. The allowable grant funding for travel expenses is limited to the authorized amounts established in Section 112.061, Florida Statutes, and the Department of Financial Services Guidelines for State Expenditures.

## 7.0 Approval and Award

7.1 The E911 Board will review each application for compliance with the requirements of terms and conditions.

7.2 Upon grant award county will receive a grant agreement per their funding source that requires signature by the BOCC or county manager.

7.3 Grant awards will be withheld for any county that has a grant with a past-due quarterly report or past-due final documentation and closeout of previous rural county grant awards. Grant awards maybe withheld if the county is not in compliance with all Board reporting requirements (including annual reports).

7.4 Applications will be awarded based upon the priorities set by the E911 Board as listed in Addendum I - Funding Priorities for the 911 Rural County Grant Program.

7.5 The E911 Board will adjust the amount awarded to a county based upon the availability of funds, eligibility of requested items, published quotes, increased effectiveness of grant funds, minimum system requirements for performing the needed 911 function as specified in the State E911 Plan, or documented factors provided in the grant application submission.

## 8.0 Financial and Administrative Requirements

8.1 Grant funds shall be provided on a cost reimbursement basis.

8.2 Each grantee may submit reimbursement claims to the E911 Board as needed; however, claims are limited to one request per month. Receipt of reimbursement funds from the E911 Board is contingent on the timely and accurate submittal of funding requests. Requests for reimbursement of expenditures must be submitted on the approved Financial Reimbursement of Expenditures Reporting Form. Incomplete claims forms or claims not submitted on the correct form cannot be processed and will be returned for corrections. Submit only for the amounts in each budget categories in which you have incurred expenditures.

8.3 Upon written request and accompanying documentation justifying the need, a county may receive a progress payment of funding with a completed Financial Reimbursement of Expenditures Reporting Form (Rule 60FF1-5.0035(4), F.A.C), signed contract or purchase order, the vendor invoice, and county certification that the specific grant items including all tasks and deliverables included in the funding request are complete. Within 45 days of transfer of funding or the check date, the grantee shall submit verification of payment to the vendor. Abuse of this policy will lead to denial of future payments.

8.4 Reimbursement claims shall include only expenditures claimed against the specific grant number awarded and include copies of purchase orders and paid vouchers, invoices, copies of check processing, journal transfers. The reimbursement request must match the scope of work and budget proposed in the grant applications. Grants that include cost defined by a set number of work hours dedicated to a project must include additional documents as requested by DMS staff. All items must comply with the DFS Reference Guide for State Expenditures.

8.5 To assure prompt processing, complete reimbursement claims should be e-mailed to:

**E911BoardElectronicGrantReports@dms.fl.gov**

8.6 Grant funds can only be used between the beginning and ending dates of the grant term, unless the E911 Board authorizes an extension.

8.7 Responsibility for grant funding and any failure to perform the minimum level of service required by the grant application and the application scope of work cannot be transferred under any circumstances from the County. Failure to perform the scope of work or expenditure of funds for other than allowable 911 costs as stated in the grant application shall require the county to return the awarded funds to the E911 Board.

8.8 It is the county's responsibility to maintain the property, equipment, or services in accordance with the scope of work. If a sale or transfer of such property or equipment occurs within five years after a grant ends, funds must be returned to the E911 Board on a pro-rata basis. If the equipment cost in excess of over $5,000 and the grant is federally funded, the county must maintain an inventory of 5 years.

8.9 The grantee agrees that any improvement, expansion, or other effect brought about in whole or part by grant funds will be maintained until the system or equipment becomes obsolete.

8.10 If a grantee materially fails to comply with any term of an award, the Board shall take one or more of the following actions, as appropriate in the circumstances:

- Temporarily withhold grant payments pending grantee correction of the deficiency,
- Disapprove all or part of the cost of the activity or action not in compliance,
- Suspend or terminate the current award for the grantee's project,
- Suspend or deny future grant awards.

The Board will provide the grantee an opportunity for a hearing, appeal, or other administrative proceeding to which the grantee is entitled under Florida Statute or regulation applicable to the action involved.

8.11 Grant awards or portion thereof may be terminated by the grantee upon written notification to the E911 Board, detailing the reasons for such termination, the effective date, and the release of allocated funds.

8.12 E911 Staff may require additional documentation to confirm proof of payment and deliverables met in accordance with DFS Reference Guide for State Expenditures.

8.13 Prior to a county signing a contract with a different vendor from the original vendor stated in the grant application, the county must request a grant change on the Change Request Form and include an itemized quote and a copy of the new contract to be approved by the E911 Board

## 9.0 Grant Reporting Procedures

9.1 Grantees will be required to submit quarterly reports summarizing cumulative expenditures and status of the grant project. Quarterly reports shall include a completed Quarterly Report Form.

9.1.1 Reporting will begin at the conclusion of the first full quarter after the award. The report periods will end on March 31, June 30, September 30, and December 31 of each year. Reports are due within 30 days of the ending report period.

9.1.2 Updated reports and associated information should be e-mailed to **E911BoardElectronicGrantReports@dms.fl.gov**.

9.2 The Quarterly Status Report Form shall inform the E911 Board of significant impacts to grant supported activities. Significant impacts include project status developments affecting time schedules and objectives, anticipated lower costs or producing beneficial results in addition to those originally planned. Additionally, problems, delays, or adverse conditions which will materially impair the ability to meet the timely completion of the award must be reported. The disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

9.3 The county's Board of County Commission chairperson shall be notified when overdue quarterly reports or final reports are not received before the next E911 Board meeting following the month after the end of the quarter in which they are due.

9.4 Funding continuance will be based on timely submission of quarterly reports.

9.5 Upon receipt of final reimbursement from DFS, a final Quarterly Status Report form shall be submitted based on the same reporting requirements described in grant reporting item 9.1. Proof of payment to the vendor or proof of final payment from DFS must be submitted with the Quarterly Status Report marked as "final" in the appropriate field.

9.6 Change requests shall be submitted prior to deviation from any awarded grant applications. No changes or departures from the original request are authorized unless approved in writing by the E911 Board. Such requests shall be submitted using the form attached in Change Request Form. Any unauthorized change shall require the return of grant funds.

9.6.1 Time extension requests will not be granted unless the county has executed a contract for the grant equipment and/or services or demonstrates good cause for failure to execute a contract within twelve months of the award. Good cause documentation shall include a new project timeline schedule.

9.6.2 A change request to an alternate vendor must be approved by the E911 Board with a grant change request which includes a new itemized quote.

9.6.3 Time extensions shall be limited to a maximum of one additional year, totaling two years when approved by the E911 Board.

9.6.4 Change Request forms and associated information should be e-mailed to **E911BoardElectronicGrantReports@dms.fl.gov**

9.7 Change requests must be submitted ten (10) business days prior to Board meeting to be reviewed. Any reports submitted late will be reviewed at the next month's E911 Board meeting

9.8 Final document submission and close-out of a grant does not affect the E911 Board's right to disallow costs and recover funds on the basis of an audit or financial review. The county shall remain obligated to return any funds expended that do not comply with the terms and conditions of the grant award. The counties are required to provide DMS a copy of the county's Comprehensive Annual Financial Report (CAFR) no later than August 1st following the completion of the County's fiscal year.

County Taylor County

## 911 RURAL COUNTY GRANT PROGRAM APPLICATION FORM

Total Amount Requested: **$55,629.28**

Project Title: **2022 Taylor County Maintenance Grant**

1. Board of County Commissioners Chair: Pam Feagle

   Mailing Address: PO Box 620

   City: Perry

   State: Florida Zip: 32347 -

   Phone: ( 850 ) 838-3500 Fax: 850-838-3501

   Email Address: katie.morrison@taylorsheriff.org

2. County 911 Coordinator: Katie Morrison

   Mailing Address: 108 N Jefferson St Ste 103

   City: Perry

   State: Florida Zip: 32347 -

   Phone: ( 850 ) 838-1104 Fax: 850-223-2049

   Email Address: katie.morrison@taylorsheriff.org

County Taylor

## COUNTY INFORMATION

USE 12 POINT FONT OR LEGIBLE HAND PRINTING

3. County Fact Information

A. Number of PSAP's 1

B. Number of Call-taking Positions per PSAP

Four

C. What equipment is requested in this grant application?

None

D. Financial Information:

What are the current annual costs for your E911 system (circuits, customer records hardware and software, etc.) not including maintenance? $48,350.67

1.) What are the current annual costs for maintenance of items included in 1.)?
$64,671.28

2.) Total amount of E911 fee revenue received in the preceding year?
$81,296.33

3.) Total amount of county carry forward funding retained in the preceding year?
$0.0

4.) Current total amount of county carry forward funding?
$214,579.07

5.) Two year maximum calculated amount for applied carry forward funding Calculation (current year carry forward funding amount based on General Condition 5.16 multiplied by two)
$48,777.82

6.) Minimum calculated amount for Applied Carry Forward Funding Calculation (Subtract the amount in D.4. subtracted by amount in D.5.) Insert in the Budget Report
$165,801.25

4. Describe your county's existing 911 system. Include specific information on existing system equipment upgrades and when the installation of this equipment was completed.

**Taylor County is currently utilizing Solacom for our 4 position PSAP. We are Phase II compliant, using a map building and display package for the map data. Taylor County is a type 5 with an online database.**

5. Describe the scope of work for the proposed project including any goal(s) and objectives. Include the tasks to be performed as part of the project. Provide scope of work in quantifiable units of deliverables that shall be received and accepted. For each deliverable specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable. For any scope of work that includes milestones, please describe in detail what deliverables are expected to be provided in each milestone.

- **AK Maintenance (5/1/2022-4/30/2023)**
  **Includes (labor only) maintenance service for 9-1-1 systems. Response time for minor and major outages is within (2) hours. All other non-critical maintenance issues will have a next business day response. Remote diagnostics will be done immediately upon receipt of service problem. It also provides daily remote diagnostics during normal business days. If corrective action is needed, it will be performed remotely or by an on-site visit. Provides a weekly on-site preventive maintenance program during regular business hours (number of days is depending on selection of option 1-5 days). Engineering-Design of PSAP, Call Routing Database, Direct Trunking for VoIP, Landline and Wireless trunking. Design of i3 NENA technology for text messaging. Project Management/ Consulting Services included for all new projects associated with PSAP management, design, and implementation. Technical Support for system implementation for all new technologies including i3 VoIP, CAD integration, text messaging and Mapping API integration. Includes no incurred costs for expansion, move of equipment, and upgrades of the existing 9-1-1 system.**

- **Intrado Support (6/1/2022-5/31/2023)**
  **MapSAG Annual Support and Maintenance, MapFlex Standalone System Support and Maintenance, MapFlex Server Support and Maintenance.**

- **Solacom Support (10/2/2022-10/1/2023)**
  **AntiVirus Management, Position Software Support, Guardian Hardware Support**

- **Eventide Recorder Support (7/1/2022-6/30/2023)**
  **Gold Support- 24/7 Remote Service Agreement Including Enhanced HW Warranty & SMA**

- **Easton UPS Maintenance and Contract Renewal (03/15/22-3/14/2023)**
  **Services, only 911. Flex 8 Hr. Rsp, 7x24 cvg. 1x per term: UPS preventative maintenance, after hours (7x24), 1x per term, sealed battery preventative maintenance, any time. EOSL status active.**

**The services provided by the vendor will be monitored by County 911 Coordinator to ensure that all deliverables are provided.**

6. Justification of the need for the proposed project. Provide detailed information on the existing system's condition including a detailed justification for any system with an expected remaining life of less than 1 year. This may include software or standalone components.

**The funds requested will ensure that the equipment is maintained by properly trained technicians who have been working with the equipment, our equipment, for over a decade.**

7. Describe why your county will not be able to complete this project without this grant funding.

**Taylor County is a rural county with a population of under 22,000. Taylor County's rural nature and small population base make it difficult to generate enough funding to cover costs associated with maintaining a wireless phase II system. Taylor County is one of the state's REDI (Rural Economic Development Initiative) counties and also one designated "critical economic concern". Without the funding this grant would provide, wireless phase II operation at our center would be difficult to continue.**

8. Describe the required steps with an anticipated time schedule with procurement and payment milestones and a total project completion date.

**Taylor County is requesting these funds in advance for projects or coverage that are needed for 2022-2023. Upon approval of the grant, a budget request will be provided to the Board of County Commissioners. Once approval of the budget commences, a Purchase Order will be produced. Payment will be made immediately upon receipt of invoices received from the vendor; the project will be considered complete when all funds have been expended and the vendor has reported action on all items in the quote.**

9. Sole source justification (if applicable). Sole source justification must meet the state procurement guidelines and chapter 287.057 (3)(c), F.S.

**This will be a sole source procurement to avoid voiding maintenance and warranty agreements.**

County Taylor County

10. Assurances

ACCEPTANCE OF TERMS AND CONDITIONS: The grantee accepts all grant terms and conditions. Grantee understands that grants are contingent upon the availability of funds.

DISCLAIMER: The grantee certifies that the facts and information contained in this application and any attached documents are true and correct. A violation of this requirement may result in revocation of the grant and return of all grant funds and interest accrued (if any), pursuant to the E911 Board authority and any other remedy provided by law.

NOTIFICATION OF AWARDS: The grantee understands and accepts that the notice of award will be advertised on the Florida E911 website.

MAINTENANCE OF IMPROVEMENT AND EXPANSION: The grantee agrees that any improvement, expansion or other effect brought about in whole or part by grant funds will be maintained. No substantial changes or departures from the original proposal shall be permitted unless the E911 Board gives prior written authorization. Any unauthorized change will necessitate the return of grant funds, and accrued interest (if any) to the E911 Board.

The county certifies that all applicable county procurement rules/procedures has been met.

Failure to utilize grant funds as represented may jeopardize eligibility to be considered for future funding.

11. Authority

I hereby affirm my authority and responsibility for the use of funds requested.

Thomas Demps 3/22/22

SIGNATURE – CHAIR, BOARD OF COUNTY COMMISSIONERS or COUNTY MANAGER — DATE

Thomas Demps

Printed Name

[signature] 3/22/22

WITNESS — DATE

# Appendix I

## NO requests for funding will be acknowledged for any items not specified in subsection 365.172 (10), Florida Statutes (shown below).

AUTHORIZED EXPENDITURES OF E911 FEE. —

(a) For purposes of this section, E911 service includes the functions of database management, call taking, location verification, and call transfer. Department of Health certification and recertification and training costs for 911 public safety telecommunications, including dispatching, are functions of 911 services.

(b) All costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by subsections (8) and (9). These costs include the acquisition, implementation, and maintenance of Public Safety Answering Point (PSAP) equipment and E911 service features, as defined in the providers' published schedules or the acquisition, installation, and maintenance of other E911 equipment, including circuits; call answering equipment; call transfer equipment; ANI or ALI controllers; ANI or ALI displays; station instruments; E911 telecommunications systems; visual call information and storage devices; recording equipment; telephone devices and other equipment for the hearing impaired used in the E911 system; PSAP backup power systems; consoles; automatic call distributors, and interfaces, including hardware and software, for computer-aided dispatch (CAD) systems; integrated CAD systems for that portion of the systems used for E911 call taking; GIS system and software equipment and information displays; network clocks; salary and associated expenses for E911 call takers for that portion of their time spent taking and transferring E911 calls, salary, and associated expenses for a county to employ a full-time equivalent E911 coordinator position and a full-time equivalent mapping or geographical data position, and technical system maintenance, database, and administration personnel for the portion of their time spent administrating the E911 system; emergency medical, fire, and law enforcement prearrival instruction software; charts and training costs; training costs for PSAP call takers, supervisors, and managers in the proper methods and techniques used in taking and transferring E911 calls, costs to train and educate PSAP employees regarding E911 service or E911 equipment, including fees collected by the Department of Health for the certification and recertification of 911 public safety telecommunicators as required under s. 401.465; and expenses required to develop and maintain all information, including ALI and ANI databases and other information source repositories, necessary to properly inform call takers as to location address, type of emergency, and other information directly relevant to the E911 call-taking and transferring function. Moneys derived from the fee may also be used for next-generation E911 network services, next-generation E911 database services, next-generation E911 equipment, and wireless E911 routing systems.

(c) The moneys may not be used to pay for any item not listed in this subsection, including, but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Addendum I

## Funding Priorities for the 911 Rural County Grant Program

The criteria for determining acceptability for disbursement of funds from the State of Florida 911 Rural County Grant Program will be made on a priority basis. There will be five priorities as identified below:

PRIORITY 1: Rural counties with Primary PSAP systems that require immediate system replacement to maintain enhanced 911 status or when the expected remaining life of the system is less than 1 year.

PRIORITY 2: Rural counties with systems that require maintenance or warranty agreements for maintaining enhanced 911 status. This may include the following, listed in order of funding priority a through c:

a. System Maintenance (pertaining exclusively to items listed in Priorities 3 a-h only)
b. Hosted System Service for subsequent years, after the first year.
c. Mapping System Maintenance (pertaining exclusively to items listed in Priority 5a only)

PRIORITY 3: Rural counties with Primary PSAP systems that require new or replacement of critical or necessary hardware or software for maintaining status. This may include the following, listed in order of funding priority a through h:

a. Hardware and software for communications or terminal equipment located at a PSAP for 911 call processing, ANI and ALI display and call answering.
b. Lightning Protection Equipment
c. Uninterruptible Power Supply Equipment and or Generator Equipment
d. E911 Voice Recording Equipment
e. County E911 Standalone ALI Database Equipment
f. E911 Map Display Equipment
g. Net clock
h. New additional 911 Call Taker Position Equipment

PRIORITY 4: Rural counties with Systems requesting consolidation of PSAPs, which decreases the number of Primary or Secondary PSAPs in the county by a minimum of one.

PRIORITY 5: Rural counties with Systems that require mapping services necessary for maintaining Geographic Information Systems (GIS). This may include the following, listed in order of funding priority a through b:

a. Mapping System Equipment - map generation hardware and software licensing is limited to components for two stations
b. GIS Centerline, point generation and map accuracy services
c. GIS Data support

Regional system project requests related to systems, equipment and maintenance will be considered the highest priority within each priority category.

Grants awards will be funded in order of priority assigned. Total funding for any priority may be adjusted based on the remaining funds available, the number of applications and the anticipated requests in the next funding cycle. The acceptability for disbursement of funds from the State of Florida 911 Rural County Grant Program for any 911 expense items not expressly provided for in Priorities above shall be determined at the discretion of the E911 Board pursuant to its authority under sections 365.172 and 365.173, Florida Statutes

| County E911 Fiscal Information | | | | |
|---|---|---|---|---|
| Item No. | E911 Fee Revenue | | | |
| 1 | County | Taylor | Fiscal Year | 1 |
| 2 | Wireless Fee Revenue | $42,075.85 | | |
| 3 | Non-Wireless Fee Revenue | $20,534.32 | (LEC, Wireline,& VoIP) | |
| 4 | Pre-Paid Fee Revenue | $18,686.19 | | |
| 5 | Total Fee Revenue | $81,296.36 | Carry Forward Fee Revenue Calculation (Item #2 + Item #3 + Item #4) | |
| Item No. | E911 Allowable Expenditures | | | |
| 6 | Fee Revenue Expenditures | 81,296.36 | | |
| Item No. | E911 Carry Forward & Excess Carry Forward | | | |
| 9 | Allowable Carry Forward | $24,388.91 | Maximum Allowable (30% of Item #5) | |
| 10 | Actual Carry Forward | $0.00 | Limited by Para 365.173(2)(d). Florida Statutes. Assure amount is equal (=) to or less than (<) Item #9 | |
| 11 | Excess Carry Forward Recovery | $0.00 | | |
| Item No. | Contact Information | | | |
| 12 | Preparer's Name | Katie Morrison | | |
| 13 | Preparer's Title / Position | 911 Coordinator | | |
| 14 | Telephone Number | 850-838-1104 | | |
| 15 | Preparer's Email | katie.morrison@taylorsheriff.org | | |
| 16 | Date | 12/02/2021 | | |

**In accordance with Paragraph 365.173(2)(d) and 365.172(6)(a)3., Florida Statutes**

**County E911 Fiscal Information**

**Incorporated by reference in Fla Admin. Code Rule 60FF1-5.006 Requirements for County Carry Forward Funds & Excess Funding 04/2020**

# Budget Report

**Prepare an itemized Grant Budget ("Line Item" breakdown should include separated systems, i.e.; 911 system, logging recorder, centerline mapping, etc. and services items). If there is insufficient space, please include details in an attachment. Budget costs should match requested vendor quote**

**County:** Taylor County | **Project Name:** 2022 Spring Rural Grant

**Budget Categories**

| Deliverables | Unit Price ($) | Quantity | Total Amount ($) |
|---|---|---|---|
| A. System (Hardware, Software, Equipment, & Labor) | | | |
| B. Services (Training, Maintenance, and Warranty Items) | | | |
| AK Maintenance | $30,000.00 | 1 | $30,000.00 |
| Intrado Support | $8,465.00 | 1 | $8,465.00 |
| Solacom Support | $7,646.40 | 1 | $7,646.40 |
| Eventide Recorder Support | $4,475.00 | 1 | $4,475.00 |
| Eaton UPS Maintenance and Contract Renewal | $5,042.88 | 1 | $5,042.88 |
| | | Overall Project Total | $55,629.28 |
| | | Carry Forward Funds Applied | $0.00 |
| | | Grant Request Total Less Carry Forward Applied | $55,629.28 |

Notes:

**Signature, 911 County Coordinator**

## COUNTY 911 FISCAL INFORMATION

**E911 Board Annual Report Information Request (Form 6B)**

**Additional Information Requested for the Annual Report**

**County Fiscal Year 2020-2021**

| | | |
|---|---|---|
| Number of Primary PSAPs | 1 | |
| Number of Secondary PSAPs | 0 | |
| Number of Backup PSAPs | 0 | |
| Number of DOD PSAPs in your county | 0 | (PSAPs managed by the Dept of Defense - Army, Navy, etc) |
| Total number of PSAPs | 1 | |
| Total number of 911 Call takers | 12.0 | |

| | |
|---|---|
| Total **County Funded** 911 Expenditures | $ 186,944.00 |
| Total Rural County Supplemental Expenditures this fiscal year | $ 65,294.18 |
| Total Carry-forward Fund Expenditures this fiscal year | $ 50,215.05 |
| Total Special Disbursement Expenditures this fiscal year | $ - |
| Number of Text-to-911 Calls Received | 29 |
| Total number of voice 911 Calls | 9,596 |
| Has your county implemented Text-to-911? | Yes (Yes/No) |

As of October 1, 2021 what is the synchronization percentage of your ALI, MSAG and GIS databases: 43 %

Is your County planning any major system changes this fiscal year in which you may request a grant? (i.e. system upgrades): Yes (Yes/No)

Backup PSAP

| | |
|---|---|
| Number of E911 Fee-Funded, Full-Time 911 Call Takers | 0.0 |
| Number of E911 Fee-Funded, Part-Time 911 Call Takers | 0.0 |

**Next Generation 911 Expenses**

| | |
|---|---|
| Next Generation 911 Expenditures | Fiscal Year 2020-21 |
| Amount of funds expended on Next Generation 911 programs. | $ - |

**Contact Information**

| | |
|---|---|
| Name of person preparing response: | Katie Morrison |
| Title/Position of person preparing response: | 911 Coordinator |
| Telephone number: | 850-838-1104 |
| Email address of person preparing response: | katie.morrison@taylorsheriff.org |
| Date completed: | 12/02/2021 |

# EXHIBIT D

## SOLE SOURCE CERTIFICATION

VENDOR NAME: Eaton Corporation

COMMODITY: (General Description) We have contract in place to protect the 911 system in an event where power is lost.

INITIAL ALL ENTRIES BELOW THAT APPLY TO THE PROPOSED PURCHASE. Attach additional data or support documentation if necessary. (More than one entry will apply to most sole source products or services).

**SOLE SOURCE CERTIFICATION:**

1. _____ Parts/equipment can only be obtained from original manufacturer - not available through distributors. (Items 3,4,5, or 6 must also be completed.)
2. _____ Only authorized area distributor of the original manufacturer. (Items 3, 4, 5, or 6 must also be completed.)
3. _____ Item/service owned by a private individual or corporation under trademark or patent.
4. _____ Parts/equipment not interchangeable with similar parts of another manufacturer. (Explain Below)
5. _____ This is the only known item/source that will meet the specialized needs of this department or perform the intended function. (Explain below.)
6. _____ Parts/equipment are required from this vendor to provide standardization. (Explain Below.)
7. _X_ None of the above apply. Explanation for sole source request is detailed below.

**COMMENTS/EXPLANATION:** (Use reverse side if necessary.)

On the basis of the foregoing, I recommend that competitive procurement be waived and that the service or material on the attached requisition be purchased as a sole source commodity.

Signed: _____ Department: E911
Department Head Signature

Approved: Katie Morrison Date: 03/07/2022
Purchasing Agent

# EXHIBIT D

## SOLE SOURCE CERTIFICATION

VENDOR NAME: AK Associates

COMMODITY: (General Description) Maintenance contract needed for uninterrupted service of the Taylor County 911 System

INITIAL ALL ENTRIES BELOW THAT APPLY TO THE PROPOSED PURCHASE. Attach additional data or support documentation if necessary. (More than one entry will apply to most sole source products or services).

**SOLE SOURCE CERTIFICATION:**

1. _____ Parts/equipment can only be obtained from original manufacturer - not available through distributors: (Items 3,4,5, or 6 must also be completed.)
2. _____ Only authorized area distributor of the original manufacturer. (Items 3, 4, 5, or 6 must also be completed.)
3. _____ Item/service owned by a private individual or corporation under trademark or patent.
4. _____ Parts/equipment not interchangeable with similar parts of another manufacturer. (Explain Below)
5. _____ This is the only known item/source that will meet the specialized needs of this department or perform the intended function. (Explain below.)
6. _____ Parts/equipment are required from this vendor to provide standardization. (Explain Below.)
7. __X__ None of the above apply. Explanation for sole source request is detailed below.

**COMMENTS/EXPLANATION:** (Use reverse side if necessary.)

On the basis of the foregoing, I recommend that competitive procurement be waived and that the service or material on the attached requisition be purchased as a sole source commodity.

Signed: _____ Department: E911
Department Head Signature

Approved: Katie Morrison Date: 03/07/2022
Purchasing Agent




# We have prepared a quote for you

**Solacom Support**

Quote # 000831
Version 1

# Prepared for:

**Taylor County, FL**

Katie Morrison
katie.morrison@taylorsheriff.org

PO Box 2880
Concord, NH 03302
http://www.akassociates911.com/
(603) 432-5755

# Solacom Support

Prepared by:

**AK Associates**

Beth Stankus
(603) 432-5755 x.283
Fax (603) 432-0900
bstankus@AKassociates911.com

Prepared for:

**Taylor County, FL**

591 US Hwy 27 E
Perry, FL 32347
Katie Morrison
(850) 672-1976
katie.morrison@taylorsheriff.org

Quote Information:

**Quote #: 000831**

Version: 1
Delivery Date: 01/26/2022
Expiration Date: 05/24/2022

## Quote Summary

| Description | Amount |
|---|---|
| Solacom Support | $7,646.40 |
| Total: | **$7,646.40** |

Disclaimers: This quote is provided for the listed contact and is not to be shared or disseminated without written consent by AK Associates. This quote null and voids any previous version.

AK Associates

Signature: Beth Stankus

Name: Beth Stankus

Title: Manager of Accounting

Date: 01/26/2022

Taylor County, FL

Signature: _____

Name: Katie Morrison

Date: _____




# We have prepared a quote for you

**Intrado Support**

Quote # 000875
Version 1

# Prepared for:

**Taylor County, FL**

Katie Morrison
katie.morrison@taylorsheriff.org

PO Box 2880
Concord, NH 03302
http://www.akassociates911.com/
(603) 432-5755

AK ASSOCIATES

## MapSAG Support

| Description | | Price | Qty | Ext. Price |
|---|---|---|---|---|
| MS-SUP-SU | **MapSAG Annual Support and Maintenance - Single User**<br>MapSAG Annual Support and Maintenance - Single User | $1,950.00 | 2 | $3,900.00 |
| *Dates of Support: 6/1/22 through 5/31/23* | | | | |

Subtotal: **$3,900.00**

## MapFlex Support

| Description | | Price | Qty | Ext. Price |
|---|---|---|---|---|
| MF-SA-SUP | **MapFlex Standalone System Support and Maintenance**<br>MapFlex Standalone System Support and Maintenance | $499.00 | 4 | $1,996.00 |
| MF-SRV-SUP | **MapFlex Server Support and Maintenance**<br>MapFlex Server Support and Maintenance | $2,569.00 | 1 | $2,569.00 |
| Dates of Support: 9/25/22 through 9/24/23 | | | | |

Subtotal: **$4,565.00**

## Payment Terms

| Description | Qty |
|---|---|
| Terms of Sale:<br>• Payment Terms are Net 30 | |

PO Box 2880
Concord, NH 03302
http://www.akassociates911.com/
(603) 432-5755

# Intrado Support

Prepared by:

**AK Associates**

Beth Stankus
(603) 432-5755 x.283
Fax (603) 432-0900
bstankus@AKassociates911.com

Prepared for:

**Taylor County, FL**

591 US Hwy 27 E
Perry, FL 32347
Katie Morrison
(850) 672-1976
katie.morrison@taylorsheriff.org

Quote Information:

**Quote #: 000875**

Version: 1
Delivery Date: 03/01/2022
Expiration Date: 05/23/2022

## Quote Summary

| Description | Amount |
|---|---|
| MapSAG Support | $3,900.00 |
| MapFlex Support | $4,565.00 |
| Total: | **$8,465.00** |

Disclaimers: This quote is provided for the listed contact and is not to be shared or disseminated without written consent by AK Associates. This quote null and voids any previous version.

AK Associates

Signature: Beth Stankus

Name: Beth Stankus

Title: Manager of Accounting

Date: 03/01/2022

Taylor County, FL

Signature: _____

Name: Katie Morrison

Date: _____




We have prepared a quote for you

**AK Maintenance**

Quote # 000830
Version 1

Prepared for:

**Taylor County, FL**

Katie Morrison
katie.morrison@taylorsheriff.org

PO Box 2880
Concord, NH 03302
http://www.akassociates911.com/
(603) 432-5755

AK Maintenance

| Description | | Price | Qty | Ext. Price |
|---|---|---|---|---|
| AKEPMaint | **AK Elite Premier Maintenance**<br>*Dates of Support: 5/1/22 through 4/30/23* | $30,000.00 | 1 | $30,000.00 |

- Includes (labor only) maintenance service for 9-1-1 systems.
- Response time for minor and major outages is within (2) hours. All other non-critical maintenance issues will have a next business day response.
- Remote diagnostics will be done immediately upon receipt of service problem.
- It also provides daily remote diagnostics during normal business days. If corrective action is needed it will be performed remotely or by an on-site visit.
- Provides a weekly on-site preventive maintenance program during regular business hours (number of days is depending on selection of options 1 – 5 days).
- Engineering- Design of PSAP, Call Routing Database, Direct trunking for VoIP, Landline and Wireless trunking. Design of i3 NENA technology for text messaging.
- Project Management / Consulting Services included for all new projects associated with PSAP management, design and implementation.
- Technical Support for system implementation for all new technologies including i3 VoIP, CAD integration, text messaging and Mapping API integration. Includes no incurred costs for expansion, move of equipment and upgrades of the existing 9-1-1 system.

Subtotal: **$30,000.00**

Payment Terms

| Description | Qty |
|---|---|
| Terms of Sale:<br>• Payment Terms are Net 30 | |

PO Box 2880
Concord, NH 03302
http://www.akassociates911.com/
(603) 432-5755

# AK Maintenance

Prepared by:

**AK Associates**

Beth Stankus
(603) 432-5755 x.283
Fax (603) 432-0900
bstankus@AKassociates911.com

Prepared for:

**Taylor County, FL**

591 US Hwy 27 E
Perry, FL 32347
Katie Morrison
(850) 672-1976
katie.morrison@taylorsheriff.org

Quote Information:

**Quote #: 000830**

Version: 1
Delivery Date: 03/07/2022
Expiration Date: 05/24/2022

## Quote Summary

| Description | Amount |
|---|---|
| AK Maintenance | $30,000.00 |
| Total: | **$30,000.00** |

Disclaimers: This quote is provided for the listed contact and is not to be shared or disseminated without written consent by AK Associates. This quote null and voids any previous version.

AK Associates

Signature: Beth Stankus

Name: Beth Stankus

Title: Manager of Accounting

Date: 03/07/2022

Taylor County, FL

Signature: _____

Name: Katie Morrison

Date: _____

Powering Business Worldwide

**Eaton UPS Service Contract Renewal 41172**
**Quote Date:** 12/4/2021

**Doug McAllister, Eaton Authorized Representative**
**Florida Critical Power, LLC**
**3016 Third Street, Suite 202**
**Jacksonville Beach, FL 32250**
**813-968-7013**
**Email: DougMcAllister@FloridaCriticalPower.com**

| **Prepared For:** | **For Covered Equipment at Site:** |
|---|---|
| Bill to: Katie Morrison, Taylor County 911 Coordinator/TAC | Site Contact: Katie Morrison, Taylor County 911 Coordinator/TAC |
| Billing Company: Taylor County - BOCC | Site Company: Taylor Co. Sheriff's Office - Emergency Mgt. |
| PO Box 620 | 591 E Highway 27 |
| Perry, FL 32348 | Perry, FL 32347 |
| 850-838-1104 office 850-672-1976 cell | 850-838-1104 office 850-672-1976 cell |
| Email: katie.morrison@taylorsheriff.org | Email: katie.morrison@taylorsheriff.org |

We are pleased to provide the following services proposal for your power quality equipment. Please refer to the Scopes of Work (SOW) for descriptions of service coverage and exclusions. Eaton Corporation terms and conditions (Eaton Corp. Service Agreement T-0 attachment) govern this proposal, and any purchase order submitted to Eaton pursuant thereto. Additional or different terms proposed by Buyer, whether in its purchase order or otherwise, shall not be binding upon Eaton Corporation and are hereby rejected unless expressly agreed to in writing by Eaton Corporation.

## Quantity 1, Eaton 9390-IT (40), UPS Service Contract Renewal

**Coverage Start Date:** 3/15/2022 **Coverage End Date:** 3/14/2023 **Term:** 1 Year

**Flex: 8 Hr Rsp, 7x24 Cvg Only**

- After Hours (7x24) w/ Parts&Labor
- 8 HR Response Time
- 1x per term: UPS Preventive Maintenance, After Hours (7x24)
- 1x per term: Sealed Battery Preventive Maintenance, Any Time
- EOSL Status Active

**Supporting Documents: T-0, X-1, R-2, R-5, R-30, R-10**

| **Site Location** | **Model** | **Serial Number** | | **Quantity** |
|---|---|---|---|---|
| Taylor County 911 Center | 9390-IT (40) | EF342CAB03 | | 1 |
| | | | **Subtotal:** | **1** |

**Grand Total Price:** **$5,042.88**

- Contract Payment Terms: Net 30 days, Billing Cycle: Payment Upfront
- Important Tax Notice: Tax is not included in the above purchase price. All orders will be subject to all applicable sales tax unless a current tax exemption certificate is on file covering the state shown in the ship-to address or service equipment location.
- To purchase (renew) your service contract, please sign and date below. If including a PO, please make to **EATON CORPORATION**
- Please return to DOUGMCALLISTER@FLORIDACRITICALPOWER.COM for processing.

| Accepted By: | Name | Title | Date | Purchase Order Number |
|---|---|---|---|---|
| Print Name: | | | | |

**Did you know?** Eaton has PredictPulse remote monitoring and a suite of professional assessment and testing services (Load Bank, IR Scan, PQ Meter) that take traditional preventive maintenance to the next level by proactively identifying issues for greater peace of mind. Learn more at Eaton.com/UPSservices

# Eventide

## PRICING QUOTATION

BUDGETARY QUOTE - Assured Performance Plan

INTERACTION INSIGHT CORPORATION
www.interactionic.com
(800) 285-2950 X1

| | |
|---|---|
| For: | Taylor County Fl. Sheriff |
| Name: | Katie Morrison |
| From: | Andy Robinson |
| Description: | One Year Maintenance options for Eventide call recording system. Includes all hardware and software repairs, replacements, and upgrades. Current support agreement is the Silver Support package |

| | |
|---|---|
| Date: | 22-Feb-22 |
| Quote: | Taylor Maintenance quote 07/01/2022-06/30/2023 |

| Part# | Description | Annual Support Rate | | Total Annual Fee |
|---|---|---|---|---|
| **Annual Service and Support Package Options** | | | | |
| NA50200A | Bronze Support - Remote Service Agreement Including Enhanced HW Warranty & SMA, during Regular Business Hours | | | na |
| NA50220A | Silver Support - Remote and On-Site Service Agreement Including Enhanced HW Warranty & SMA, during Regular Business Hours | 12.00% | | 3,536 |
| NA50250A | Gold Support - 24/7 Remote Service Agreement Including Enhanced HW Warranty & SMA | 15.00% | | 4,475 |
| NA50270A | Platinum Support - 24/7 Remote and On-Site Service Agreement Including Enhanced HW Warranty & SMA | 18.00% | | na |

**Site visit rates (if on-site service is requires but not included with annual service package)**

| | | |
|---|---|---|
| NA2136 | Site Visit Fee per Hour, During Regular Business Hours (8am -6pm, M-F, 2 Hour Minimum) | $150 |
| NA2147 | Site Visit Fee per Hour, Afterhours & Weekends (after 6pm to 8am M-F & Weekends, 2 Hour Minimum) | $275 |
| C36605 | Travel Fee per Hour (one way portal to portal) | $150 |

**Notes:**

Customer must supply and maintain the proper audio, AC, and data connections to the systems physical location

Customer is responsible for supplying the necessary LAN and telephony interface components for the recorder

Customer must provide and maintain own host server

**Order:**

**We have read and understood your standard Terms and Conditions of Sale and accept the agreed payment terms.**

**Signed:** _____ **Name:** _____

**Date:** _____ **PO # If Applicable:** _____

**Indicate Desired Package:** Basic ___ Silver ___ Premium ___ Platinum ___ **Indicate Desired Coverage Start Date:** _____

Send order per e-mail to: **sales@interactionic.com** or Fax to: **(800) 285-2950**

**PURCHASE, INSTALLATION AND MAINTENANCE SERVICE CONTRACT**

**Elite Premier Purchase, Installation and Maintenance Service**

This Agreement is entered into between Taylor County, 591 US Hwy 27 E, Perry, a political subdivision of the State of Florida, (hereinafter called "County") and Kraus Associates Inc., d/b/a AK Associates, 326 Porta Rosa Circle, St Augustine, FL 32092 (hereinafter called "Contractor"). It is agreed between "County" and "Contractor" as follows:

**AK ELITE PREMIER INSTALLATION AND MAINTENANCE SERVICE**

Contractor agrees to provide, and the County agrees to purchase and accept, in accordance with the terms and conditions set forth below, Contractor's Elite Premier Installation and Maintenance Service for the Hardware and Software sold by the Contractor and licensed to the County.

**COSTS: AK Elite Premier Maintenance**

***AK Elite Premier Service (labor only)*** –

1 onsite visit per week for preventive maintenance and scheduled subsequent installations for equipment adds, moves and changes.

**AK Elite Premier Maintenance**

- Year 1: 5/1/21-4/30/22 $ 29,425
- Year 2: 5/1/22-4/30/23 $ 30,000
- Year 3: 5/1/23-4/30/24 $ 30,000
- Year 4: 5/1/24-4/30/25 $ 30,750
- Year 5: 5/1/25-4/30/26 $ 30,750

**Software Manufacturer Support Year 1**

- Solacom Support: (10/2/21-10/1/22) $7,558.48
- Solacom Support: (10/2/22-10/1/23) $7,646
- Intrado Support: (6/1/21-5/31/22 & 9/25/21-9/24/22) MapSAG $3,900 MapFLEX $4,565
- Intrado Support: (6/1/22-5/31/23 & 9/25/22-9/24/23) $8,465
- 911 Datamaster (Budgetary) (1/1/22-12/31/22) $7,670
- 911 Datamaster (Budgetary) (1/1/23-12/31/23) $7,670

*Note: The Contractor agrees to provide the County with a quote for Solacom Guardian Support, Intrado MapSAG/FLEX, and Datamaster DBMS for subsequent years on a yearly basis.*

**AK ELITE PREMIER MAINTENANCE SERVICE:**

AK Associates Elite Premier Maintenance service includes the following:

This service includes all onsite installation and maintenance service for the Solacom Guardian System purchased from the Contractor. Note, the manufacturer may require certain manufacturer services for installation. The Contractor shall provide 1st-tier labor to maintain such equipment sold by the manufacturer at no additional cost, as long as the AK Elite Premier Maintenance Service contract is valid. Manufacturer's labor is billable/chargeable and materials are not covered under extended warranty.

- Provide 1st-tier labor support at the Taylor County 9-1-1 PSAPs. Maintenance (labor only) will be performed by the Contractor for all work performed on the 911 System and all associated components purchased by the Contractor.
- Retraining may be done at various times at no additional cost upon request of the County throughout the life of the contract. The County is responsible for all training materials supplied by the equipment manufacturer after the initial training.
- Testing, identification and referral of wireless, wireline and VoIP 9-1-1 troubles to the proper telephone service provider(s) and/or other vendors associated with 9-1-1 service.
- Response time for major outages is within two hours during the normal business day and four hours on evenings, weekends and holidays. Telephone diagnostics will be done immediately upon receipt of service problem.
- Labor to install all minor non-scheduled upgrades to equipment installed by Contractor
- Labor to install yearly scheduled upgrades. The County and/or manufacturer are responsible for all hardware, software, associated miscellaneous materials and upgrade costs from Manufacturer (if any).
- Includes daily remote preventive maintenance. If a problem is discovered during remote maintenance it will be resolved either remotely or by a site visit. The telephone line used for Remote diagnostics is the responsibility of the County.
- Weekly on-site preventive maintenance for the 9-1-1 equipment and 9-1-1 network.
- Free Project Management (professional services) for system implementation support for wireless phase II, VoIP, On-Star and Next Gen 911.
- Labor to install, relocate, or remove any existing equipment installed by the Contractor, including system upgrades, training, system reconfigurations, selective router programming, direct trunking and integration support. ALL LABOR ASSOCIATED WITH THE EQUIPMENT INSTALLED BY CONTRACTOR IS COVERED UNDER THIS AGREEMENT. Any cost for hardware, software or manufacturer's labor is the responsibility of customer.
- Free Consulting Services on all equipment provided by AK Associates.

Note: *All hardware, software and associated miscellaneous materials not covered under warranty or manufacturer's maintenance are the responsibility of the County*

*and/or the equipment manufacturer. The Contractor is not responsible for hardware or software, only the labor to maintain or install the hardware and software.*

**On-site Technical Service Support** – One day per week on-site preventive maintenance service provided by trained AK technicians to be scheduled weekly Monday through Friday except for approved County (State) Holidays.

**Remote Technical Service Support** – 24 hour service performed by a trained technician for all out of hours service problems. Response for major outages shall be within a maximum two hour time frame and for non-service affecting problems a four hours time frame. AK Associates shall provide the "County" with a current escalation list, including an 800 number for all service requests.

**TERM OF MAINTENANCE AGREEMENT**. This Agreement shall commence on the day the system is placed into service and terminate five (5) years thereafter (the "Initial Term"), unless earlier terminated in accordance with the provisions of this Agreement. This Agreement shall be automatically renewed and continue in force on a year-to-year basis ("Extended Term") until terminated by either party upon a ninety days (90) days written notice to the other party prior to the expiration of the Initial Term or any subsequent Extended Term.

**RENEWAL OF MAINTENANCE CONTRACT**: The agreement will be automatically renewed unless the "County" notifies the "Contractor" within 60 days of expiration. The annual rate shall not increase more than 3% per year for additional years or a new fixed rate may be established between the "County and the "Contractor".

**CONFIDENTIALITY**. Contractor shall not disclose any confidential information concerning County or its affairs, unless required by law, or with the consent of County. Contractor understands that County is a governmental entity and as such is prohibited by New York and Florida laws from keeping the terms of this Agreement confidential should there be a request for said information. If required to disclose any such information, Contractor or County, as appropriate, shall give the other notice as soon as possible.

**FORCE MAJEURE**

No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations to make payments to the other party for goods or services that have been provided or performed), when and to the extent such failure or delay is caused by or results from the following force majeure events (each a "**Force Majeure Event**"): (a) acts of God; (b) flood, fire, earthquake, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order or law; (e) actions, embargoes, or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority; (g) national or regional emergency; (h) strikes, labor stoppages, slowdowns, or other

industrial disturbances; (i) shortage of adequate power or transportation facilities; (j) pandemic, epidemic, or other public health emergency, including any circumstances arising from any actions or restrictions taken or prohibited at the advice or direction of public health officials as a response to or to prevent the reoccurrence of such events; and (k) other similar events or unforeseeable events beyond the reasonable control of the party impacted by the Force Majeure Event (the "**Impacted Party**").

**TERMINATION**. The County shall have the right to terminate the agreement prior to the expiration date set forth in this contract as long as, the County provides ninety (90) days written notification of termination by registered mail in the event the Contractor fails to perform or observe any covenant or obligation set forth in this Agreement regarding the maintenance of the Hardware and Software and the County has given Contractor 90 days prior written notice and Contractor has failed to cure within said time or the failure is one which cannot be cured within that time and the Contractor has failed to take reasonable steps toward said cure within ninety (90) days of notice from the County.

**PAYMENT**. The Contractor shall provide the County with an invoice per year for AK Elite Premier Maintenance Service and Manufacturer's extended warranty. The County shall pay the Contractor within thirty (30) days of invoice(s).

All expenses are included in the yearly invoice amount, except for materials purchased by the County through the Contractor and/or for pre-approved travel outside the scope of this Agreement.

**ATTEST:**

**By:** _____
(Signature)

**Date:** 3/22/22

**(County Name)**

**By:** _____
**XX, title**

**Date:** 3/22/22

**COUNTY SEAL:**

BOARD OF COUNTY COMMISSIONERS TAYLOR COUNTY SEAL FLORIDA

**ATTEST:**

**By:** _____
(Signature)

**CONTRACTOR:**
**Kraus Associates Inc., d/b/a AK Associates**

**By:** _____
**President**

Date: 5/19/22 Date: 5/19/22

**CORPORATE SEAL:**

# Appendix A

**Florida Federal NG911 Grant Agreement Summary**

13.3.1 –Kraus Associates, Inc, acknowledges that it is bound by the terms of the Florida Federal NG911 Grant Agreement Summary, all applicable state and federal laws and regulations and will hold the Department and Grantee harmless against all claims whatever nature arising out of the performance of work under this Agreement to the extent allowed and required by law.

13.3.2 – Kraus Associates, Inc. d/b/a AK Associates, will comply with all applicable provisions from Appendix II to 2 CFR Part 200 – Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

13.3.3 - without modification, all paragraphs contained in Section 16, Instructions for Lower Tier
Participants, of this Agreement.

**14. MANDATED CONDITIONS**

14.1. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Taylor County.

14.2. If any provision of this Agreement is in conflict with any applicable statute or rule or is unenforceable, then the provision shall be null and void to the extent of the conflict and shall be severable but shall not invalidate any other provision of this Agreement.

14.3. In accordance with Executive Order 11-116, contractor must utilize the E-Verify system to verify the employment eligibility of all new employees hired by the contractor during the Agreement term. If the Grantee is not enrolled in DHS E-Verify System, it will do so within five (5) days of notice of the Agreement execution. The link to E-Verify is http://www.uscis.gov/e-verify.

14.4. In accordance with section 11.062 and 216.345, F.S., funds received under this Agreement will not to be used for the purpose of lobbying or used to directly or indirectly influence legislation or any other official action by the Florida Legislature, the judicial brand, or any state agency.

Section 16:

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR Parts180, 1200 and 1326.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this

transaction originated may pursue available remedies, including suspension or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded, as used in this clause, are defined in 2 CFR Parts 180, 1200 and 1326. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part9, Subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR Parts 180 and 1200.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under48 CFR Part 9, Subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website(https://www.sam.gov).
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, Subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension nor debarment.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction

with a person who is proposed for debarment under 48 CFR Part 9, Subpart 9.4, suspended,
debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension
or debarment.

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions;**

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

**No Other Change**

Except as specified here in, all other terms and conditions remain in full force and effect. This Exhibit may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of this Exhibit delivered by facsimile, e-mail or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy and will become a part of the original Agreement.

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

**SUBJECT/TITLE:**

**MEETING DATE REQUESTED:**

**Statement of Issue:** Suggested improvements to Hampton Spring Park

**Recommended Action:** Allowing dogs (Leashed) in park

**Fiscal Impact:**

**Budgeted Expense:**

**Submitted By:** SABRA FARNELL

**Contact:** 850 371-1697 Sabrafarnell at gmail.com

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** I have been taking my dog to Park for 10 years

**Options:** I have Safety concerns about the other area

**Attachments:** I do have Some Suggestion about park Improvement

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

## *County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | MEVO Phones/ NEXT GEN Core Services |
| **Meeting Date:** | June 6th, 2022 |

**Statement of Issue:** 911 Backup system as well as moving forward with NEXT GEN as to comply with the .State of Florida's regulations. This will also consolidate expenses to save money.

**Recommendation:** Purchase MEVO Phones and move forward with NEXT GEN Core Services

**Fiscal Impact:** $ 29,898.51 **Budgeted Expense:** Yes ☑ No ☐ N/A ☐

**Submitted By:** Katie Morrison

**Contact:** 850-838-1104 or katie.morrison@taylorsherrif.org

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

INdigital created the MEVO phone, and no other company has yet to produce something similar.

Our current vendors are partnered with INdigital, which will cover assistance and maintenance on the product.

Next Gen is being state mandated, and this purchase will allow Taylor to comply.

INdigital's NEXT GEN core services will help consolidate several 911 bills, saving ten thousand dollars per year.

Taylor County still does not have a back up 911 PSAP in care of disaster or emergency.

**Options:**

1. Purchase phone system and NEXT GEN Core Services
2. Not make purchase

**Attachments:**

1. Sole Source Certificate
2. Sole Source Letter from INdigital

3. INdigital price quote

4. MEVO Anywhere Kit break down

5. Existing services vs INdigital breakdown

**9-1-1 SERVICES AND**
**SOFTWARE LICENSE AGREEMENT**

This 9-1-1 Services and Software License Agreement (this "**Agreement**"), together with any other documents incorporated into this Agreement by reference (including all Exhibits to this Agreement, including the General Terms and Conditions of Software License, which are attached to this Agreement as Exhibit A), constitute the sole and entire agreement of the Parties with respect to the subject matter of this Agreement and supersede all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter.

The exhibits, attachments and appendices referred to in this Agreement are incorporated into this Agreement by reference and are an integral part of this Agreement to the same extent as if they were set forth verbatim in this Agreement, and the Parties have read, understand, and agree to all terms and conditions of all such exhibits, attachments, and appendices.

Any capitalized terms used, but not defined, below will have the meanings ascribed to them in the General Terms and Conditions of Software License attached to this Agreement as Exhibit A and incorporated into this Agreement by reference in their entirety.

| | |
|---|---|
| **1. Purpose** | Grant of a *non-exclusive, non-sub licensable and non-transferable*, limited license to use the Software, which shall include any third-party software, necessary or required for the operation of Customer's emergency telephone system in the Territory. |
| **Type of Agreement/Document** | ☒ Original Agreement<br>☐ Amendment |
| **2. Parties/Notices:** | |
| **INdigital:** | Communications Venture Corporation (d/b/a INdigital) ("**INdigital**")<br><br>1616 Directors Row<br>Fort Wayne, IN 46808<br>Fax: (260) 469-4329<br>E-mail: contracts@indigital.net<br>Attention: Contract Administration |
| **Customer:** | Taylor County ("**Customer**" and together with INdigital, the "**Parties**", and, each, individually, a "**Party**")<br><br>Address: 591 US Highway 27<br>Perry, FL 323<br><br>Phone: 850-838-1104<br>E-mail: katie.morrison@taylorsheriff.org<br>Contact Person: Katie Morrison |
| **3. Effective Date** | _____ ("**Effective Date**"). |
| **4. Software** | Software listed and described in Exhibit C attached to, and incorporated by reference into, this Agreement, together with any Maintenance Releases provided to Customer pursuant to this Agreement. |
| **5. Territory** | **Taylor County, Florida** ("**Territory**"). |
| **6. Permitted Use** | Use of the Software by Customer for the purpose of operating an emergency telephone system in the Territory ("**Permitted Use**"). |

| | |
|---|---|
| **7. Installation** | INdigital will deliver and install one copy of the Software to Customer. |
| **8. Maintenance Releases** | During the Term, INdigital will provide Customer with all Maintenance Releases that INdigital may make generally available to its licensees at no additional charge. |
| **9. License Fee** | **Fee:** See Exhibit D attached to, and incorporated by reference into, this Agreement. If the Term is renewed, Customer will pay the then-current standard license fees that INdigital charges for the Software. |
| **10. Additional Charges** | See Exhibit D attached to, and incorporated by reference into, this Agreement for a exhibit of additional charges, if any, for installation, training, and acceptance testing services. Customer will also reimburse INdigital for out-of-pocket expenses incurred by it in connection with performing such additional services. |
| **11. Term** | **Initial Term**: From Effective Date until **five (5)-year** anniversary of such date unless terminated earlier pursuant to any of the Agreement's express provisions.<br>**Renewal Terms**: This Agreement will automatically renew for additional successive 12-month terms unless earlier terminated pursuant to any of the Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. |
| **12. Exhibits** | ☒ **Exhibit A** – General Terms and Conditions of Software License (attached to, made part of, and incorporated in its entirety by reference into, this Agreement).<br>☒ **Exhibit B** – Designated Sites<br>☒ **Exhibit C** – Software/Services Description<br>☒ **Exhibit D** – Payment and Fees |
| **13. Other Agreements between Parties** | ☐ Equipment Purchase and Sale Agreement<br>☐ Support and Maintenance Agreement |
| **14. Representative** | Name: Stacy Roberts |

This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

CUSTOMER:

_____

Name:
Title:
Date:

INDIGITAL:

**COMMUNICATION VENTURE CORPORATION (D/B/A INDIGITAL)**

_____

Name: Jeff Humbarger
Title: CFO
Date:

**EXHIBIT A**
**GENERAL TERMS AND CONDITIONS**
**(9-1-1 SERVICES AND SOFTWARE LICENSE)**

These General Terms and Conditions for INdigital's 9-1-1 Services and Software License Agreement (the "**Terms**") supplement the related specific 9-1-1 Services and Software License Agreement (together with these Terms, the "**Agreement**") between you ("**you**" or "**Customer**") and Communications Venture Corporation (d/b/a INdigital), an Indiana corporation ("**INdigital**"), for the grant by INdigital to you of a license to certain software specified in the Agreement. These Terms will be deemed to be a part of and are hereby incorporated by reference into the Agreement.

These Terms prevail over any of Customer's general terms and conditions regardless of whether or when Customer has submitted its request for proposal, order, or such terms. Provision of services, software license, equipment or other products or goods to Customer does not constitute acceptance of any of Customer's terms and conditions and does not serve to modify or amend these Terms.

INdigital and you may each individually be referred to as a "**Party**" and collectively as the "**Parties**".

1. **DEFINITIONS.** Capitalized terms used in the Agreement (including these Terms) have the meanings set forth or referred to in this Section 1:

1.1. "**Acceptance Testing**" has the meaning set forth in Section 4 of these Terms.

1.2. "**Action**" has the meaning set forth in Section 8.2(d) of these Terms.

1.3. "**Affiliate**" of a Person means any other Person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such Person. The term "control" (including these Terms "controlled by" and "under common control with") means the direct or indirect power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities, by contract or otherwise.

1.4. "**Business Day**" means a day other than a Saturday, Sunday or other day on which commercial banks in Fort Wayne, Indiana are authorized or required by Law to be closed for business.

1.5. "**Confidential Information**" has the meaning set forth in Section 5.1 of these Terms.

1.6. "**Controlled Technology**" means any software, documentation, technology or other technical data, or any products that include or use any of the foregoing, the export, re-export or release of which to certain jurisdictions or countries is prohibited or requires an export license or other governmental approval, under any Law, including the US Export Administration Act and its associated regulations.

1.7. "**Customer**" has the meaning set forth in the preamble to these Terms.

1.8. "**Designated Sites**" means any of Customer's facilities set forth in Exhibit B attached to, and incorporated by reference into, the Agreement.

1.9. "**Disclosing Party**" has the meaning set forth in Section 5.1 of these Terms.

1.10. "**Documentation**" means any and all manuals, instructions and other documents and materials that INdigital and/or any third-party provides or makes available to Customer in any form or medium which describe the functionality, components, features or requirements of the Software, including any aspect of the installation, configuration, integration, operation, use, support or maintenance thereof.

1.11. "**Effective Date**" has the meaning set forth in Section 3 of the Agreement.

1.12. "**Force Majeure Event**" has the meaning set forth in Section 14.1 of these Terms.

1.13. "**Indemnitee**" has the meaning set forth in Section 11.3 of these Terms.

1.14. "**Indemnitor**" has the meaning set forth in Section 11.3 of these Terms.

1.15. "**INdigital**" has the meaning set forth in the preamble to these Terms.

1.16. "**INdigital Indemnitee**" has the meaning set forth in Section 11.2 of these Terms.

1.17. "**Initial Term**" has the meaning set forth in Section 9.1 of these Terms.

1.18. "**Intellectual Property Rights**" means any and all registered and unregistered rights granted, applied for or otherwise now or hereafter in existence under or related to any patent, copyright, trademark, trade secret, database

protection or other intellectual property rights laws, and all similar or equivalent rights or forms of protection, in any part of the world.

1.19. **"Law"** means any statute, law, ordinance, regulation, rule, code, order, constitution, treaty, common law, judgment, decree or other requirement or rule of any federal, state, local or foreign government or political subdivision thereof, or any arbitrator, court or tribunal of competent jurisdiction.

1.20. **"Loss"** means any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs or expenses of whatever kind, including reasonable attorneys' fees and the costs of enforcing any right to indemnification under the Agreement and the cost of pursuing any insurance providers.

1.21. **"Maintenance Release"** means any update, upgrade, release or other adaptation or modification of the Software, including any updated Documentation, that INdigital and/or any third party may provide to Customer from time to time during the Term, which may contain, among other things, error corrections, enhancements, improvements or other changes to the user interface, functionality, compatibility, capabilities, performance, efficiency or quality of the Software, but does not include any New Version.

1.22. **"New Version"** means any new version of the Software may from time to time be introduced and marketed generally as a distinct licensed product (as may be indicated by INdigital's and/or a third party's designation of a new version number), and which INdigital and/or a third party may make available to Customer at an additional cost under a separate written agreement.

1.23. **"Parties"** has the meaning set forth in the preamble to these Terms.

1.24. **"Party"** has the meaning set forth in the preamble to these Terms.

1.25. **"Payment Failure"** has the meaning set forth in Section 9.3(a) of these Terms.

1.26. **"Permitted Use"** has the meaning set forth in Section 6 of the Agreement.

1.27. **"Person"** means an individual, corporation, partnership, joint venture, limited liability entity, governmental authority, unincorporated organization, trust, association or other entity.

1.28. **"Receiving Party"** has the meaning set forth in Section 5.1 of these Terms.

1.29. **"Renewal Term"** has the meaning set forth in Section 9.2 of these Terms.

1.30. **"Representatives"** means, with respect to a Party, that Party's employees, officers, directors, consultants, agents, independent contractors, service providers, sub licensees, subcontractors and legal advisors.

1.31. **"Software"** means the software listed in Exhibit C attached to, and incorporated by reference into, the Agreement, together with any Maintenance Releases provided to Customer pursuant to this Agreement.

1.32. **"Term"** has the meaning set forth in Section 9.2 of these Terms.

1.33. **"Territory"** has the meaning set forth in Section 5 of the Agreement.

1.34. **"Third-Party Materials"** means materials and information, in any form or medium, that are not proprietary to INdigital, including any third-party: (a) documents, data, content or specifications; (b) software, hardware or other products, facilities, equipment or devices; and (c) accessories, components, parts or features of any of the foregoing.

1.35. **"Warranty Period"** has the meaning set forth in Section 10.2 of these Terms.

## 2. LICENSE.

**2.1. License Grant**. Subject to the terms and conditions of the Agreement (including these Terms) and INdigital's rights under any third-party agreements relating to the Software, and conditioned on Customer's and its Affiliates' and Representatives' compliance therewith, INdigital hereby grants to Customer a non-exclusive, non-sub licensable and non-transferable, limited license and sublicense (to the extent allowed by any third-party agreements) to use the Software and Documentation solely for the

Permitted Use in the Territory during the Term.

**2.2. Scope of Licensed Access and Use**. Customer may use and run one copy of the Software on Customer's network at any of the Designated Site(s). The total number of Designated Site(s) shall not exceed the number set forth under the Agreement (including these Terms), except as expressly agreed to in writing by the Parties and subject to any appropriate adjustment of the license fees payable under the Agreement.

3. **USE RESTRICTIONS**. Except as the Agreement (including these Terms) expressly permits, Customer shall not, and shall not permit any other Person to:

(a) copy the Software, in whole or in part;

(b) modify, correct, adapt, translate, enhance or otherwise prepare derivative works or improvements of any Software;

(c) rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer or otherwise make available the Software to any Person, including on or in connection with the internet or any time-sharing, service bureau, software as a service, cloud or other technology or service;

(d) reverse engineer, disassemble, decompile, decode or adapt the Software, or otherwise attempt to derive or gain access to the source code of the Software, in whole or in part;

(e) bypass or breach any security device or protection used for or contained in the Software or Documentation;

(f) remove, delete, efface, alter, obscure, translate, combine, supplement or otherwise change any trademarks, terms of the Documentation, warranties, disclaimers, or Intellectual Property Rights, proprietary rights or other symbols, notices, marks or serial numbers on or relating to any copy of the Software or Documentation;

(g) use the Software in any manner or for any purpose that infringes, misappropriates or otherwise violates any Intellectual Property Right or other right of any Person, or that violates any applicable Law;

(h) use the Software for purposes of: (i) benchmarking or competitive analysis of the Software; (ii) developing, using or providing a competing software product or service; or (iii) any other purpose that is to INdigital's detriment or commercial disadvantage;

(i) use the Software in or in connection with the design, construction, maintenance, operation or use of any hazardous environments, systems or applications, any safety response systems or other safety-critical applications, or any other use or application in which the use or failure of the Software could lead to personal injury or severe physical or property damage; or

(j) use the Software or Documentation other than for the Permitted Use or in any manner or for any purpose or application not expressly permitted by the Agreement (including these Terms).

4. **DELIVERY AND INSTALLATION**. INdigital shall deliver and install one copy of the Software to Customer. Risk of loss of any tangible media on which the Software is delivered shall pass to Customer on delivery.

**4.1. Acceptance**. Customer will test whether the Software operates in accordance with the Documentation ("**Acceptance Testing**") pursuant to the terms of this Section 4. Upon completion of the Software installation, Customer shall have fourteen (14) days to test the Software and notify INdigital in writing of any defect or deficiency. If the initial Acceptance Testing fails, INdigital shall, within fifteen (15) days of the Acceptance Testing and at its cost, correct the errors so disclosed and Customer may repeat the Acceptance Testing. If the subsequent Acceptance Testing fails, and such failure does not arise from or relate to any failure or defect of Customer's or any third-party's product, service, hardware, software, system or network, INdigital shall, within fifteen (15) days of the subsequent Acceptance Testing, at its cost, correct the errors so disclosed and Customer may again repeat the Acceptance Testing. If the subsequent Acceptance Testing fails two (2) or more times, Customer may terminate the Agreement (including these Terms) on written notice to INdigital. On termination, INdigital shall refund all license fees paid by Customer under the Agreement (including these Terms) within thirty (30) days of receipt of such notice, and such refund shall be Customer's sole and exclusive remedy for any unresolved Acceptance Testing failures. In any event, Customer shall be deemed to have accepted the Software if: (a) the Acceptance Testing is certified by Customer to be successful; or (b) Customer commences operational use of the Software.

**1.1. MAINTENANCE AND SUPPORT**. During the Term, INdigital: (i) will use commercially reasonable efforts to resolve any Incidents reported by Customer; (ii) may provide training services to Customer on Customer's request, at INdigital's standard hourly

rates then in effect, and the terms and conditions of the Agreement (including these Terms) will govern the provision of any training services delivered by INdigital to Customer; and (iii) will provide Customer with all Maintenance Releases under the terms and conditions set forth in the Software License Agreement. INdigital has the sole right to determine, in its discretion: (a) what constitutes an Incident; and (b) when an Incident is deemed to be resolved. An "Incident", as used herein and throughout these Terms, means a support request that begins when Customer contacts INdigital to report a specific Error and ends when INdigital either: (a) resolves the Error; or (b) determines in its sole and absolute discretion that the Error cannot be resolved. INdigital will use commercially reasonable efforts to resolve an Incident, but does not guarantee that any Incident will be resolved.

As set forth above, during the Term, INdigital will provide Customer with all Maintenance Releases (including updated Documentation) that INdigital may, in its sole discretion, make generally available to its licensees at no additional charge. All Maintenance Releases, being provided by INdigital to Customer under the Agreement, are deemed Software subject to all applicable terms and conditions in the Agreement (including these Terms). As part of the support and maintenance to be provided by INdigital to Customer, Customer will install all Maintenance Releases as soon as practicable after receipt. Customer does not have any right under the Agreement to receive any New Versions of the Software that INdigital or any third-party software provider may, in its sole discretion, release from time to time. Customer may license any New Version at INdigital's then-current list price and subject to a separate license agreement, provided that Customer is in compliance with the terms and conditions of the Agreement (including these Terms).

## 5. CONFIDENTIALITY.

**5.1. Confidential Information.** In connection with the Agreement each Party (as the "**Disclosing Party**") may disclose or make available to the other Party (as the "**Receiving Party**") Confidential Information. Subject to Section 5.2 of these Terms, "**Confidential Information**" means information in any form or medium (whether oral, written, electronic or other) that the Disclosing Party considers confidential or proprietary, including information consisting of or relating to the Disclosing Party's technology, trade secrets, know-how, business operations, plans, strategies, customers, and pricing, and information with respect to which the Disclosing Party has contractual or other confidentiality obligations, whether or not marked, designated or otherwise identified as "confidential". Without limiting the foregoing: (a) the Software and Documentation are the Confidential Information of INdigital; and (b) the financial terms of the Agreement (including these Terms) are the Confidential Information of INdigital.

**5.2. Exclusions and Exceptions.** Confidential Information does not include information that the Receiving Party can demonstrate by written or other documentary records: (a) was rightfully known to the Receiving Party without restriction on use or disclosure prior to such information's being disclosed or made available to the Receiving Party in connection with the Agreement (including these Terms); (b) was or becomes generally known by the public other than by the Receiving Party's or any of its Representatives' noncompliance with the Agreement (including these Terms); (c) was or is received by the Receiving Party on a non-confidential basis from a third party that was not or is not, at the time of such receipt, under any obligation to maintain its confidentiality; or (d) the Receiving Party can demonstrate by written or other documentary records was or is independently developed by the Receiving Party without reference to or use of any Confidential Information.

**5.3. Protection of Confidential Information.** As a condition to being provided with any disclosure of or access to Confidential Information, the Receiving Party shall:

(a) not access or use Confidential Information other than as necessary to exercise its rights or perform its obligations under and in accordance with the Agreement (including these Terms);

(b) except as may be permitted under the terms and conditions of Section 6.4 of these Terms, not disclose or permit access to Confidential Information other than to its Representatives who: (i) need to know such Confidential Information for purposes of the Receiving Party's exercise of its rights or performance of its obligations under and in accordance with the Agreement (including these Terms); (ii) have been informed of the confidential nature of the Confidential Information and the Receiving Party's obligations under this Section 5; and (iii) are bound by written confidentiality and restricted use obligations at least as protective of the Confidential Information as the terms set forth in this Section 5;

(c) safeguard the Confidential Information from unauthorized use, access or disclosure using at least the degree of care it uses to protect its similarly sensitive information and in no event

less than a reasonable degree of care;

(d) promptly notify the Disclosing Party of any unauthorized use or disclosure of Confidential Information and cooperate with Disclosing Party to prevent further unauthorized use or disclosure; and

(e) ensure its Representatives' compliance with, and be responsible and liable for any of its Representatives' non-compliance with, the terms of this Section 5.

Notwithstanding any other provisions of the Agreement (including these Terms), the Receiving Party's obligations under this Section 5 with respect to any Confidential Information that constitutes a trade secret under any applicable Law will continue until such time, if ever, as such Confidential Information ceases to qualify for trade secret protection under one or more such applicable Laws other than as a result of any act or omission of the Receiving Party or any of its Representatives.

**5.4. Compelled Disclosures.** If the Receiving Party or any of its Representatives is compelled by applicable Law to disclose any Confidential Information then, to the extent permitted by applicable Law, the Receiving Party shall: (a) promptly, and prior to such disclosure, notify the Disclosing Party in writing of such requirement so that the Disclosing Party can seek a protective order or other remedy or waive its rights under Section 5.3 of these Terms; and (b) provide reasonable assistance to the Disclosing Party, at the Disclosing Party's sole cost and expense, in opposing such disclosure or seeking a protective order or other limitations on disclosure. If the Disclosing Party waives compliance or, after providing the notice and assistance required under this Section 5.4, the Receiving Party remains required by Law to disclose any Confidential Information, the Receiving Party shall disclose only that portion of the Confidential Information that the Receiving Party is legally required to disclose and, on the Disclosing Party's request, shall use commercially reasonable efforts to obtain assurances from the applicable court or other presiding authority that such Confidential Information will be afforded confidential treatment.

**5.5. Return; Destruction.** Confidential Information will remain the property of the Disclosing Party and will, at the Disclosing Party's request and after it is no longer needed for the purposes of the Agreement (including these Terms) or upon expiration or termination of the Agreement (including these Terms) for any reason, whichever occurs first, promptly be returned to the Disclosing Party or be destroyed, together with all copies made by the Receiving Party and by anyone to whom such Confidential Information has been made available by the Receiving Party in accordance with the provisions of this section.

**6. FEES AND PAYMENT.**

**6.1. License Fees.** In consideration of the rights granted to Customer under the Agreement (including these Terms), Customer shall pay to INdigital the license fees set forth in Exhibit D (attached to, and incorporated by reference into, the Agreement) in accordance with that exhibit and the terms of this Section 7. If the Term is renewed for any Renewal Term(s) pursuant to Section 9.2 of these Terms, Customer shall pay the then-current standard license fees that INdigital charges for the Software during the applicable Renewal Term.

**6.2. Additional Fees and Expenses.** In consideration of INdigital providing installation, support and maintenance, training, and other ancillary services under the Agreement (including these Terms), Customer shall pay to INdigital the fees set forth in Exhibit D attached to, and incorporated by reference into, the Agreement, and shall reimburse INdigital for out-of-pocket expenses incurred by INdigital in connection with performing these services, in accordance with that exhibit and the terms of this Section 6.

**6.3. Taxes.** All license fees and other amounts payable by Customer under the Agreement (including these Terms) are exclusive of taxes and similar assessments. Without limiting the foregoing, Customer is responsible for all sales, service, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any federal, state or local governmental or regulatory authority on any amounts payable by Customer under the Agreement, other than any taxes imposed on INdigital's income.

**6.4. Payment.** Customer shall pay all amounts due and owing under the Agreement (including these Terms) within thirty 30 days after the date of INdigital's invoice therefor. Customer shall make all payments under the Agreement in US dollars by wire transfer or check to the address or account specified in Exhibit D attached to, and incorporated by reference into, the Agreement or such other address or account as INdigital may specify in writing from time to time.

**6.5. Late Payment.** If Customer fails to make any payment when due then, in addition to all other remedies that may be available to INdigital:

(a) INdigital may charge interest on the past due amount at the rate of 1.5% per month calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable

Law;

(b) Customer shall reimburse INdigital for all reasonable costs incurred by INdigital in collecting any late payment of amounts due or related interest, including attorneys' fees, court costs and collection agency fees; and

(c) if such failure continues for fifteen (15) days following written notice thereof, INdigital may: (i) disable Customer's use of the Software (including by means of a disabling code, technology or device); (ii) withhold, suspend or revoke its grant of a license and/or sublicense under the Agreement; and/or (iii) terminate the Agreement (including these Terms) under Section 9.3(a) or Section 9.3(b) of these Terms, as applicable.

**6.6. No Deductions or Setoffs**. All amounts payable to INdigital under the Agreement (including these Terms) shall be paid by Customer to INdigital in full without any setoff, recoupment, counterclaim, deduction, debit or withholding for any reason (other than any deduction or withholding of tax as may be required by applicable Law).

7. SECURITY MEASURES. The Software may contain technological measures designed to prevent unauthorized or illegal use of the Software. Customer acknowledges and agrees that: (a) INdigital may use these and other lawful measures to verify Customer's compliance with the terms of the Agreement (including these Terms) and enforce INdigital's rights, including all Intellectual Property Rights, in and to the Software; (b) INdigital may deny any individual access to and/or use of the Software if INdigital, in its sole reasonable discretion, believes that Person's use of the Software would violate any provision of the Agreement (including these Terms); and (c) INdigital and its Representatives may collect, maintain, process and use diagnostic, technical, usage and related information, including information about Customer's computers, systems and software, that INdigital may gather periodically to improve the performance of the Software or develop Maintenance Releases. This information will be treated in accordance with INdigital's privacy policy, as amended from time to time.

8. **INTELLECTUAL PROPERTY RIGHTS**.

**8.1. Intellectual Property Ownership**. Customer acknowledges and agrees that:

(a) the Software and Documentation are licensed or sublicensed and not sold to Customer by INdigital and Customer does not and will not have or acquire under or in connection with the Agreement (including these Terms) any ownership interest in the Software or Documentation, or in any related Intellectual Property Rights;

(b) INdigital and its licensor(s) are and will remain the sole and exclusive owners of all right, title and interest in and to the Software and Documentation, including all Intellectual Property Rights relating thereto, subject only to the limited license granted to Customer under the Agreement; and

(c) Customer hereby unconditionally and irrevocably assigns to INdigital or INdigital's designee, Customer's entire right, title and interest in and to any Intellectual Property Rights that Customer may now or hereafter have in or relating to the Software or Documentation (including any rights in derivative works or patent improvements relating to either of them), whether held or acquired by operation of law, contract, assignment or otherwise.

**8.2. Customer Cooperation and Notice of Infringement**. Customer shall, during the Term:

(a) take all reasonable measures to safeguard the Software and Documentation (including all copies thereof) from infringement, misappropriation, theft, misuse or unauthorized access;

(b) at INdigital's expense, take all such steps as INdigital may reasonably require to assist INdigital in maintaining the validity, enforceability and INdigital's ownership of the Intellectual Property Rights in the Software and Documentation;

(c) promptly notify INdigital in writing if Customer becomes aware of:

(i). any actual or suspected infringement, misappropriation or other violation of INdigital's Intellectual Property Rights in or relating to the Software or Documentation; or

(ii). any claim that the Software or Documentation, including any production, use, marketing, sale or other disposition of the Software or Documentation, in whole or in part, infringes, misappropriates or otherwise violates the Intellectual Property Rights or other rights of any Person; and

(d) fully cooperate with and assist INdigital in all reasonable ways in the conduct of any claim, suit, action or proceeding (each, an "**Action**") by

INdigital to prevent or abate any actual or threatened infringement, misappropriation or violation of INdigital's rights in, and to attempt to resolve any claims relating to, the Software or Documentation.

**8.3. No Implied Rights**. Except for the limited rights and licenses expressly granted under the Agreement, nothing in the Agreement (including these Terms) grants, by implication, waiver, estoppel or otherwise, to Customer or any third party any Intellectual Property Rights or other right, title, or interest in or to any of the Software or Documentation.

## 9. TERM AND TERMINATION.

**9.1. Initial Term**. The initial term of the Agreement commences as of the Effective Date and will continue in effect until such time as specified in Section 10 of the Agreement, unless terminated earlier pursuant to any of the Agreement's express provisions (the "**Initial Term**").

**9.2. Renewal Term**. The Agreement will automatically renew for additional successive terms specified in Section 10 of the Agreement unless earlier terminated pursuant to any of the Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term (each, a "**Renewal Term**" and, collectively, together with the Initial Term, the "**Term**").

**9.3. Termination**. The Agreement may be terminated at any time:

(a) by INdigital, effective on written notice to Customer, if Customer fails to pay any amount when due under the Agreement (including these Terms), where such failure continues more than fifteen (15) days after INdigital's delivery of written notice thereof ("**Payment Failure**");

(b) by INdigital, immediately on written notice to Customer if any two or more Payment Failures occur in any 12-month period;

(c) by either Party, effective on written notice to the other Party, if the other Party materially breaches the Agreement (including these Terms) and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) days after the non-breaching Party provides the breaching Party with written notice of such breach (except in the case of a Payment Failure, which shall be governed by Section 9.3(a) of these Terms);

(d) by INdigital, effective immediately, if the Customer: (i) is dissolved or liquidated or takes any corporate action for such purpose; (ii) becomes insolvent or is generally unable to pay its debts as they become due; (iii) becomes the subject of any voluntary or involuntary bankruptcy proceeding under any domestic or foreign bankruptcy or insolvency Law; (iv) makes or seeks to make a general assignment for the benefit of its creditors; or (v) applies for, or consents to, the appointment of a trustee, receiver or custodian for a substantial part of its property;

(e) by INdigital, upon notice to Customer, if Customer is in breach of any other agreement between the Parties and such breach is not cured pursuant to the terms of such agreement.

**9.4. Effect of Termination or Expiration**. On the expiration or earlier termination of the Agreement:

(a) all rights, licenses and authorizations granted to Customer under the Agreement will immediately terminate and Customer shall:

(i). immediately cease all use of and other activities with respect to the Software and Documentation other than those described in Section 9.4(a)(ii) of these Terms;

(ii). within sixty (60) days deliver to INdigital, or at INdigital's written request destroy, and permanently erase from all devices and systems Customer directly or indirectly controls, the Software, the Documentation and INdigital's Confidential Information, including all documents, files and tangible materials (and any partial and complete copies) containing, reflecting, incorporating or based on any of the foregoing, whether or not modified or merged into other materials;

(iii). certify to INdigital in a signed written instrument that it has complied with the requirements of this Section 9.4; and

(b) all amounts payable by Customer to INdigital of any kind under the Agreement (including these Terms) are immediately payable and due no later than thirty (30) days after the effective date of the expiration or INdigital's termination of the Agreement.

**9.5. Surviving Terms**. The provisions set forth in the following sections, and any other right, obligation or provision under the Agreement (including these Terms) that, by its nature, should survive termination or expiration of the Agreement (including these Terms), will survive any expiration or termination of

the Agreement: this Section 9.5 of these Terms, Section 1 of these Terms (Definitions), Section 5 of these Terms (Confidentiality), Section 8 of these Terms (Intellectual Property Rights), Section 10 of these Terms (Representations and Warranties), for clarity, including Section 10.7 of these Terms (Disclaimer), Section 11 of these Terms (Indemnification), Section 12 of these Terms (Limitations of Liability), and Section 15 of these Terms (Miscellaneous).

**10. REPRESENTATIONS AND WARRANTIES.**

**10.1. Mutual Representations and Warranties.** Each Party represents, warrants and covenants to the other Party that:

(a) it has the full right, power and authority to enter into and perform its obligations and grant the rights, licenses and authorizations it grants and is required to grant under the Agreement (including these Terms);

(b) the execution of the Agreement by its representative whose signature is set forth at the end of the Agreement has been duly authorized by all necessary action of such Party; and

(c) when executed and delivered by both Parties, the Agreement (including these Terms) will constitute the legal, valid and binding obligation of such Party, enforceable against such Party in accordance with its terms.

**10.2. Limited Warranty.** Subject to the limitations and conditions set forth in Section 10.3 of these Terms and Section 10.4 of these Terms, INdigital warrants to Customer that for a period of **90** days from the **Effective Date** (the **"Warranty Period"**), the Software will substantially conform in all material respects to the specifications set forth in the Documentation, when installed, operated and used as recommended in the Documentation and in accordance with the Agreement (including these Terms).

**10.3. Customer Requirements.** The limited warranty set forth in Section 10.2 of these Terms applies only if Customer: (a) notifies INdigital in writing of the warranty breach before the expiration of the Warranty Period; (b) has promptly installed all Maintenance Releases to the Software that INdigital previously made available to Customer; and (c) as of the date of notification, is in compliance with all terms and conditions of the Agreement (including these Terms) (including the payment of all license fees then due and owing).

**10.4. Exceptions.** Notwithstanding any provisions to the contrary in the Agreement (including these Terms), the limited warranty set forth in Section 10.2 of these Terms does not apply to problems arising out of or relating to:

(a) Software, or the media on which it is provided, that is modified or damaged by Customer or its Representatives;

(b) any operation or use of, or other activity relating to, the Software other than as specified in the Documentation, including any incorporation in the Software of, or combination, operation or use of the Software in or with, any technology (including any software, hardware, firmware, system or network) or service not specified for Customer's use in the Documentation, unless otherwise expressly permitted by INdigital in writing;

(c) Customer's or any third party's negligence, abuse, misapplication or misuse of the Software, including any use of the Software other than as specified in the Documentation or expressly authorized by INdigital in writing;

(d) Customer's failure to promptly install all Maintenance Releases that INdigital has previously made available to Customer;

(e) the operation of, or access to, Customer's or a third party's system or network;

(f) any beta software, software that INdigital makes available for testing or demonstration purposes, temporary software modules or software for which INdigital does not receive a license fee;

(g) Customer's material breach of any provision of the Agreement (including these Terms);

(h) any other circumstances or causes outside of the reasonable control of INdigital (including abnormal physical or electrical stress); or

(i) any failure or interruption of any electrical power, or any accident or cause external to the Software, including, but not limited to, problems or malfunctions related to Customer's network, database, third party software products, workstation configurations, Customer's hardware, operator error, or Customer's negligence or willful misconduct.

**10.5. Remedial Efforts.** If INdigital breaches, or is alleged to have breached, the limited warranty set forth in Section 10.2 of these Terms, INdigital may, at

its sole option and expense, take any of the following steps to remedy such breach:

(a) replace any damaged or defective media on which INdigital supplied the Software;

(b) amend, supplement or replace any incomplete or inaccurate Documentation;

(c) repair the Software;

(d) replace the Software with functionally equivalent software (which software will, on its replacement of the Software, constitute Software); and/or

(e) terminate the Agreement and, provided that Customer fully complies with all of its post-termination obligations as set forth in Section 9.4 of these Terms, promptly refund to Customer, on a *pro rata* basis, the share of any license fees prepaid by Customer for the future portion of the Term that would have remained but for such termination.

**10.6.** **Sole Remedy**. If INdigital does not cure a warranty breach or terminate the Agreement as provided in Section 10.5 of these Terms within a reasonable period of time after INdigital's receipt of written notice of such breach, Customer shall have the right to terminate the Agreement as provided in Section 9.3(c) of these Terms. Provided that Customer fully complies with its post-termination obligations as set forth in Section 9.4 of these Terms, INdigital shall promptly refund to Customer, on a *pro rata* basis, the share of any license fees prepaid by Customer for the future portion of the Term that would have remained but for such termination. THIS SECTION 10.6 SETS FORTH THE CUSTOMER'S SOLE REMEDY AND INDIGITAL'S ENTIRE OBLIGATION AND LIABILITY FOR ANY BREACH OF ANY INDIGITAL WARRANTY OF THE SOFTWARE SET FORTH IN THE AGREEMENT.

**10.7.** **DISCLAIMER OF WARRANTIES.** EXCEPT FOR THE EXPRESS LIMITED WARRANTY SET FORTH IN SECTION 10.2 OF THESE TERMS, ALL SOFTWARE, DOCUMENTATION AND OTHER PRODUCTS, INFORMATION, MATERIALS AND SERVICES PROVIDED BY INDIGITAL ARE PROVIDED "AS IS." INDIGITAL HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHER (INCLUDING ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE OR TRADE PRACTICE), AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE AND NON-INFRINGEMENT. WITHOUT LIMITING THE FOREGOING, INDIGITAL MAKES NO WARRANTY OF ANY KIND THAT THE SOFTWARE OR DOCUMENTATION, OR ANY OTHER INDIGITAL OR THIRD-PARTY GOODS, SERVICES, TECHNOLOGIES OR MATERIALS (INCLUDING ANY SOFTWARE OR HARDWARE), OR ANY PRODUCTS OR RESULTS OF THE USE OF ANY OF THEM, WILL MEET CUSTOMER'S OR OTHER PERSONS' REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY OTHER GOODS, SERVICES, TECHNOLOGIES OR MATERIALS (INCLUDING ANY SOFTWARE, HARDWARE, SYSTEM OR NETWORK), OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE OR ERROR FREE. ALL THIRD-PARTY MATERIALS ARE PROVIDED "AS IS" AND ANY REPRESENTATION OR WARRANTY OF OR CONCERNING ANY OF THEM IS STRICTLY BETWEEN CUSTOMER AND THE THIRD-PARTY OWNER OR DISTRIBUTOR OF SUCH OPEN- THIRD-PARTY MATERIALS.

**11. INDEMNIFICATION.**

**11.1.** **INdigital Indemnification**. INdigital shall indemnify, defend and hold harmless Customer from and against any and all Losses incurred by Customer arising out of or relating to any Action by a third party (other than an Affiliate) to the extent that such Losses arise from any allegation in such Action that the Software, or any use of the Software, in the Territory in accordance with the Agreement (including these Terms) (including the Documentation) infringes any U.S. Intellectual Property Right in the U.S. The foregoing obligation does not apply to the extent that such Action or Losses arise from any allegation of or relating to any:

(a) Third-Party Materials;

(b) patent issued on a patent application published after the Effective Date;

(c) incorporation by the Software of, or combination, operation or use of the Software in or with, any technology (including any software, hardware, firmware, system or network) or service not provided by INdigital or specified for Customer's use in the Documentation, unless otherwise expressly permitted by INdigital in writing;

(d) modification of the Software other than: (i) by INdigital or its authorized contractor in

connection with the Agreement (including these Terms); or (ii) with INdigital's express written authorization and in strict accordance with INdigital's written directions and specifications;

(e) failure to timely implement any Maintenance Release, modification, update or replacement of the Software made available to Customer by INdigital;

(f) use of the Software after INdigital's notice to Customer of such activity's alleged or actual infringement, misappropriation or other violation of a third party's rights;

(g) negligence, abuse, misapplication or misuse of the Software or Documentation by or on behalf of Customer, Customer's Representatives or a third party;

(h) use of the Software or Documentation by or on behalf of Customer that is outside the purpose, scope or manner of use authorized by the Agreement (including these Terms) or in any manner contrary to INdigital's instructions;

(i) events or circumstances outside of INdigital's commercially reasonable control (including any third-party hardware, software or system bugs, defects or malfunctions); or

(j) Action or Losses for which Customer is obligated to indemnify INdigital pursuant to Section 11.2 of these Terms.

**11.2. Customer Indemnification**. Customer shall indemnify, defend and hold harmless INdigital and its Affiliates, officers, directors, employees, agents, subcontractors, successors and assigns (each, including INdigital, an "**INdigital Indemnitee**") from and against any and all Losses incurred by the INdigital Indemnitee in connection with any Action by a third party (other than an Affiliate of a INdigital Indemnitee) to the extent that such Losses arise out of or relate to any allegation:

(a) that any Intellectual Property Right or other right of any Person, or any Law, is or will be infringed, misappropriated or otherwise violated by any:

(i). use or combination of the Software by or on behalf of Customer or any of its Representatives with any hardware, software, system, network, service or other matter whatsoever that is neither provided by INdigital nor authorized by INdigital in the Agreement (including these Terms) and the Documentation or otherwise in writing; and

(ii). information, materials or technology or other matter whatsoever directly or indirectly provided by Customer or directed by Customer to be installed, combined, integrated or used with, as part of, or in connection with the Software or Documentation;

(b) of or relating to facts that, if true, would constitute a breach by Customer of any representation, warranty, covenant or obligation under the Agreement (including these Terms);

(c) of or relating to negligence, abuse, misapplication, misuse or more culpable act or omission (including recklessness or willful misconduct) by or on behalf of Customer or any of its Representatives with respect to the Software or Documentation or otherwise in connection with the Agreement (including these Terms); or

(d) of or relating to use of the Software or Documentation by or on behalf of Customer or any of its Representatives that is outside the purpose, scope or manner of use authorized by the Agreement (including these Terms) or the Documentation, or in any manner contrary to INdigital's instructions.

**11.3. Indemnification Procedure**. Each Party shall promptly notify the other Party in writing of any Action for which such Party believes it is entitled to be indemnified pursuant to Section 11.1 or Section 11.2 of these Terms. The Party seeking indemnification (the "**Indemnitee**") shall cooperate with the other Party (the "**Indemnitor**") at the Indemnitor's sole cost and expense. The Indemnitor shall immediately take control of the defense and investigation of such Action and shall employ counsel reasonably acceptable to the Indemnitee to handle and defend the same, at the Indemnitor's sole cost and expense. The Indemnitee's failure to perform any obligations under this Section 11 will not relieve the Indemnitor of its obligations under this Section 11 except to the extent that the Indemnitor can demonstrate that it has been materially prejudiced as a result of such failure. The Indemnitee may participate in and observe the proceedings at its own cost and expense with counsel of its own choosing.

**11.4. Mitigation**. If the Software, or any part of the Software, is, or in INdigital's opinion is likely to be, claimed to infringe, misappropriate or otherwise violate any third-party Intellectual Property Right, or if Customer's use of the Software is enjoined or threatened to be enjoined, INdigital may, at its option and sole cost and expense:

(a) obtain the right for Customer to continue to use the Software materially as contemplated by the Agreement (including these Terms);

(b) modify or replace the Software, in whole or in part, to seek to make the Software non-infringing, while providing materially equivalent features and functionality, and such modified or replacement software will constitute Software under the Agreement (including these Terms); or

(c) if none of the remedies set forth in the above Section 11.4(a) or Section 11.4(b) of these Terms is reasonably available to INdigital, terminate the Agreement, in its entirety or with respect to the affected part or feature of the Software, effective immediately on written notice to Customer, in which event:

(i). Customer shall cease all use of the Software and Documentation immediately on receipt of Customer's notice; and

(ii). provided that Customer fully complies with its post-termination obligations set forth in Section 9.4 of these Terms, INdigital shall promptly refund to Customer, on a *pro rata* basis, the share of any license fees prepaid by Customer for the future portion of the Term that would have remained but for such termination.

**11.5. Sole Remedy.** THIS SECTION 11 SETS FORTH CUSTOMER'S SOLE REMEDIES AND INDIGITAL'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED OR ALLEGED CLAIMS THAT THE AGREEMENT (INCLUDING THESE TERMS) OR ANY SUBJECT MATTER OF THE AGREEMENT (INCLUDING THE SOFTWARE AND DOCUMENTATION) INFRINGES, MISAPPROPRIATES OR OTHERWISE VIOLATES ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

## 12. LIMITATION OF LIABILITY.

**12.1. EXCLUSION OF DAMAGES.** IN NO EVENT WILL INDIGITAL OR ANY OF ITS LICENSORS, SERVICE PROVIDERS OR SUPPLIERS BE LIABLE UNDER OR IN CONNECTION WITH THE AGREEMENT (INCLUDING THESE TERMS) OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY AND OTHERWISE, FOR ANY (a) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES OR PROFITS, (b) LOSS OF GOODWILL OR REPUTATION, (c) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY OR RECOVERY OF ANY SOFTWARE OR THIRD-PARTY MATERIALS, (d) LOSS, DAMAGE, CORRUPTION OR RECOVERY OF DATA, OR BREACH OF DATA OR SYSTEM SECURITY, (e) COST OF REPLACEMENT GOODS OR SERVICES, OR (f) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED OR PUNITIVE DAMAGES, IN EACH CASE REGARDLESS OF WHETHER SUCH PERSONS WERE ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.

**12.2. CAP ON MONETARY LIABILITY.** IN NO EVENT WILL THE AGGREGATE LIABILITY OF INDIGITAL AND ITS LICENSORS, SUPPLIERS AND SERVICE PROVIDERS ARISING OUT OF OR RELATED TO THE AGREEMENT (INCLUDING THESE TERMS), WHETHER ARISING UNDER OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR ANY OTHER LEGAL OR EQUITABLE THEORY, EXCEED THE TOTAL AMOUNTS PAID TO INDIGITAL UNDER THE AGREEMENT IN THE 12-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM. THE FOREGOING LIMITATIONS APPLY EVEN IF ANY REMEDY FAILS OF ITS ESSENTIAL PURPOSE.

**13. EXPORT REGULATION.** Customer shall not itself, or permit any other Person to, export, re-export or release, directly or indirectly any Controlled Technology to any country, jurisdiction or Person to which the export, re-export or release of Controlled Technology (a) is prohibited by applicable Law or (b) without first completing all required undertakings (including obtaining any necessary export license).

## 14. FORCE MAJEURE.

**14.1. No Breach or Default.** In no event will INdigital be liable or responsible to Customer, or be deemed to have defaulted under or breached the Agreement (including these Terms), for any failure or delay in fulfilling or performing any term of the Agreement (including these Terms), when and to the extent such failure or delay is caused by any

circumstances beyond INdigital's reasonable control (a "**Force Majeure Event**"), including acts of God, flood, fire, earthquake or explosion, war, terrorism, invasion, riot or other civil unrest, embargoes or blockades in effect on or after the date of the Agreement, national or regional emergency, strikes, labor stoppages or slowdowns or other industrial disturbances, passage of Law or any action taken by a governmental or public authority, including imposing an export or import restriction, quota or other restriction or prohibition or any complete or partial government shutdown, or national or regional shortage of adequate power or telecommunications or transportation. Either Party may terminate the Agreement if a Force Majeure Event continues substantially uninterrupted for a period of 90 days or more.

**14.2.** **Obligations**. In the event of any failure or delay caused by a Force Majeure Event, INdigital shall give prompt written notice to Customer stating the period of time the occurrence is expected to continue and use commercially reasonable efforts to end the failure or delay and minimize the effects of such Force Majeure Event.

## 15. MISCELLANEOUS.

**15.1.** **Further Assurances**. On a Party's reasonable request, the other Party shall, at the requesting Party's sole cost and expense, execute and deliver all such documents and instruments, and take all such further actions, as may be necessary to give full effect to the Agreement.

**15.2.** **Relationship of the Parties**. The relationship between the Parties is that of independent contractors. Nothing contained in the Agreement (including these Terms) shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

**15.3.** **Notices**. Except as otherwise expressly set forth in the Agreement, any notice, request, consent, claim, demand, waiver or other communication under the Agreement will have legal effect only if in writing and addressed to a Party at its address or e-mail designated in the Agreement. Notices sent in accordance with this Section 14.3 will be deemed effectively given: (i) when received, if delivered by hand, with signed confirmation of receipt; (ii) when received, if sent by a nationally recognized overnight courier, signature required; (iii) when sent, if by facsimile or e-mail, (in each case, with confirmation of transmission), if sent during the addressee's normal business hours, and on the next business day, if sent after the addressee's normal business hours; and (iv) on the third business day after the date mailed by certified or registered mail, return receipt requested, postage prepaid.

**15.4.** **Interpretation**. For purposes of the Agreement (including these Terms): (i) the words "include," "includes" and "including" are deemed to be followed by the words "without limitation"; (ii) the word "or" is not exclusive; (iii) the words "herein," "hereof," "hereby," "hereto" and "hereunder" refer to the Agreement as a whole (including these Terms); (iv) words denoting the singular have a comparable meaning when used in the plural, and vice versa; and (v) words denoting any gender include all genders. Unless the context otherwise requires, references in the Agreement (including these Terms): (x) to exhibits, exhibits, attachments and appendices mean the exhibits, exhibits, attachments and appendices attached to, the Agreement (including these Terms); (y) to an agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof; and (z) to a statute means such statute as amended from time to time and includes any successor legislation thereto and any regulations promulgated thereunder. The Parties intend the Agreement (including these Terms) to be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting an instrument or causing any instrument to be drafted. The exhibits, exhibits, attachments and appendices referred to in the Agreement (including these Terms) are an integral part of the Agreement to the same extent as if they were set forth verbatim in the Agreement.

**15.5.** **Headings**. The headings in the Agreement (including these Terms) are for reference only and do not affect the interpretation of the Agreement (including these Terms).

**15.6.** **Entire Agreement**. The Agreement, together with these Terms and any other documents incorporated by reference into the Agreement (and, if applicable, together with the Software Support and Maintenance Agreement), constitute the sole and entire agreement of the Parties with respect to the subject matter of the Agreement and supersede all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter.

**15.7.** **Assignment**. Customer shall not assign or otherwise transfer any of its rights, or delegate or otherwise transfer any of its obligations or

performance, under the Agreement (including these Terms) without INdigital's prior written consent. Any purported assignment, delegation or transfer in violation of this Section 14.7 is void. The Agreement (including these Terms) inures to the benefit of, and is binding on and enforceable against, the Parties and their respective permitted successors and assigns.

**15.8. No Third-Party Beneficiaries.** The Agreement (including these Terms) are for the sole benefit of the Parties and their respective permitted successors and permitted assigns and nothing in the Agreement (including these Terms), express or implied, is intended to or shall confer on any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of the Agreement (including these Terms).

**15.9. Amendment and Modification; Waiver.** No amendment to, modification of, or rescission, termination or discharge of the Agreement (including these Terms) is effective unless it is in writing, identified as an amendment to or rescission, termination or discharge of the Agreement (including these Terms) and signed by an authorized representative of each Party. No waiver by any Party of any of the provisions of the Agreement (including these Terms) shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in the Agreement (including these Terms), no failure to exercise, or delay in exercising, any rights, remedy, power or privilege arising from the Agreement (including these Terms) shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power or privilege under the Agreement (including these Terms) preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

**15.10. Severability.** If any provision of the Agreement (including these Terms) is invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of the Agreement (including these Terms) or invalidate or render unenforceable such term or provision in any other jurisdiction. On such determination that any term or other provision is invalid, illegal or unenforceable, the Parties shall negotiate in good faith to modify the Agreement so as to effect the original intent of the Parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated by the Agreement (including these Terms) be consummated as originally contemplated to the greatest extent possible.

**15.11. Governing Law; Submission to Jurisdiction.** The Agreement (including these Terms) is governed by and construed in accordance with the internal laws of the State of Indiana without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of Indiana. Any legal suit, action or proceeding arising out of or related to the Agreement will be instituted exclusively in the federal courts of the United States District Court of the Northern District of Indiana or the courts of the State of Indiana in each case located in the city of Fort Wayne and County of Allen, and each Party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action or proceeding. Service of process, summons, notice or other document by mail to such Party's address set forth in Section 2 of the Agreement will be effective service of process for any suit, action or other proceeding brought in any such court.

**15.12. Waiver of Jury Trial.** Each Party irrevocably and unconditionally waives any right it may have to a trial by jury in respect of any legal action arising out of or relating to the Agreement or the transactions contemplated by the Agreement (including these Terms).

**15.13. Equitable Remedies.** Customer acknowledges and agrees that a breach or threatened breach by Customer of any of its obligations under Section 3 of these Terms (Use Restrictions), Section 5 of these Terms (Confidentiality), Section 8 of these Terms (Intellectual Property Rights) or Section 11 of these Terms (Indemnification) would cause INdigital irreparable harm for which monetary damages would not be an adequate remedy and that, in the event of such breach or threatened breach, INdigital will be entitled to equitable relief, including in a restraining order, an injunction, specific performance and any other relief that may be available from any court of competent jurisdiction, without any requirement to post a bond or other security, or to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity or otherwise.

**15.14. Attorneys' Fees.** In the event that any action, suit, or other legal or administrative proceeding is instituted or commenced by either Party against the other Party arising out of or related to the Agreement (including these Terms), the prevailing Party shall be entitled to recover its reasonable attorneys, expert witness and accountants' fees and court costs from the non-prevailing Party.

**EXHIBIT B**

**Designated Sites**

**591 US Highway 27**
**Perry, FL 32347**

## EXHIBIT C

### Software / Services Description

1. **Database Services –**

Location Database services for the PSAP. Repository for ALI. Legacy wireline records in the Taylor County service area will be processed by INdigital using industry standard record exchange and correction methods. i2 format ALi service (wireless, VoIP - using pANi) will be provided by INdigital,

2. **Routing Services –**

INdigital will design and deploy a NGCS configuration that conforms to standards and includes the necessary components to provide NG9-1-1 using industry standard Functional Elements. Redundant, diverse service aggregation points of presence will be established, and the proposed solution will conform to the current standards and accommodate future adjustments to the standards as they become available.

3. **Network Services –**

The proposal's objective is to establish a ESiNet (Emergency Services iP Network) to serve existing and new customers in Florida. This connectivity will be provided by diverse carriers when available. This service enables connectivity to the PSAP for delivery of voice and data for NG9-1-1.

4. **MEVO Services –**

A service continuity and disaster recovery platform (INdigital's MEVO system) will be deployed as a MEVO Anywhere Kit. The MEVO platform is an independent call processing system on the output (egress) side of the NGCS Routing Platform. This platform allows for 9-1-1 calls to be routed to a VOIP phone with E9-1-1 functionality.

## EXHIBIT D

## Payments and Fees

*Taylor County FL NGCS price matrix*
INdigital NGCS platform
5/18/22

| line | | MSRP | | or (ala carte) |
|---|---|---|---|---|
| 1 | *population served* | *21,796* | | |
| | **feature description** | | | |
| 2 | Database | $435.92 | | $0.020 |
| 3 | Routing Services | $1,089.80 | | $0.050 |
| 4 | Network - see note below | $792.94 | | $0.049 |
| 5 | Text - already using | *$0.00* | *optional* | $0.010 |
| 6 | Mevo (or $85 per phone/mo) | *$0.00* | *optional* | $0.010 |
| 7 | | | | |
| 8 | *Monthly recuring cost for 911 services* | *$1,525.72* | | |
| 9 | *Optional services* | *$0* | | |
| 10 | **Total w/options** | *$1,525.72* | | |
| | **Service Setup costs** | | | |
| 11 | PSAP conversion (*IN450059)* | $1,583.69 | | |
| 12 | Redundant PSAP router | $9,480.00 | | |
| 13 | MEVO Anywhere and TIG | $16,626.69 | | |
| 14 | FirstNET hardware and NRC | $2,208.13 | | |
| | | ***Set up Fees*** | ***$29,898.51*** | |
| | | ***Monthly Recurring Fees*** | ***$1,525.72*** | |
| | ***Note: Network quoted is a Comcast 40Mb EDI/30, a Comcast 200x20 VPN connection, and FirstNet wireless service.*** | | | |

**Total NRC's** $29,898.51

**Total MRC's** $1,525.72

**NOTE:** NRC's billed at signing of the contract.

MRC's/annual billed at service cut.

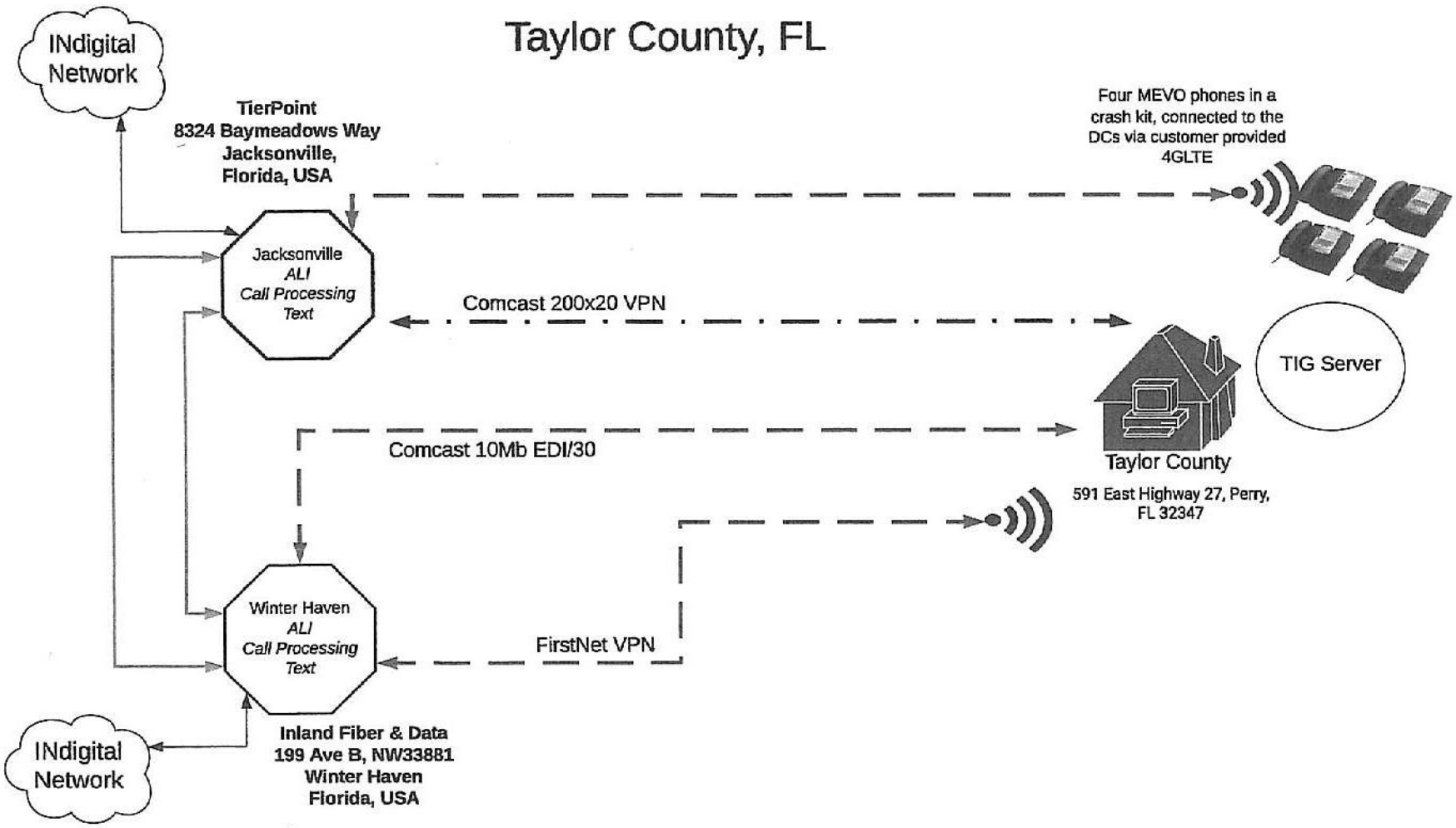
# 4 Phone MEVO Anywhere Kit with TIG and installation. Customer provides SIMs for cellular.

05/18/22

Quote is good for 90 days

For:
Taylor County, FL

| Part Number | Description | QTY | Unit Price | Extended Price |
|---|---|---|---|---|
| | MEVO Anywhere | | | |
| | **MEVO HARDWARE** | | | |
| 1095 - Mitel 6873i SIP Phone | Mitel 6873i SIP Phone. (MEVO V1.2 PHONE) | 4 | $310.67 | $1,242.68 |
| | INdigital TIG BASIC | 1 | $6,400.00 | $6,400.00 |
| | **Total** | | | **$7,642.68** |
| | **Miscellaneous** | | | |
| 1360 - 0089-062817-01 Pelican Protector 1620 Case | Mobile Command Travel Case (1-4Phones) | 1 | $638.67 | $638.67 |
| | Fortinet 81E-POE 12 ports | 1 | $1,312.00 | $1,312.00 |
| | FEX-201E FortiEntender 4G 2 SIM | 1 | $540.53 | $540.53 |
| IN460584 | Panel-Mount AC Extension M-F (Case External Power Port) | 1 | $31.93 | $31.93 |
| IN460556 | APC Back-UPS Connect 50W Li-Ion UPS w/ Mobile Power Pack | 1 | $159.73 | $159.73 |
| IN460561 | Cisco 4G/3G Omnidirectional Dipole Antenna (4 required) | 4 | $19.93 | $79.72 |
| IN460585 | Cisco Antenna Extension Base w/ Antenna Stand (4 required) | 4 | $82.75 | $331.00 |
| NMOMMRDSTNC | Pulse/Larson 0-3000 MHz, Magnet Mount, RG58A/U, TNC | 2 | $42.32 | $84.64 |
| 311104 | WilsonPro 12" Whip NMO Mount Multi-Band Antenna | 2 | $13.36 | $26.72 |
| TORFC-14463-24 | Ventev 2' RG-316 TNC Female BH to SMA Male | 2 | $34.35 | $68.70 |
| IN460327 | Peripherals and Cables | 2 | $226.92 | $453.84 |
| IN460563 | TNC Female/TNC Male right angle adapter (4 required) | 4 | $7.71 | $30.84 |
| | **Total:** | | | **$3,758.32** |
| | **INDIGITAL LABOR COMPONENTS** | | | |
| | Additional Installation Hours (Supplemental) | 4 | $180.00 | $720.00 |
| | MEVO Telephone initial setup and installation | 4 | $150.00 | $600.00 |
| | MEVO Anywhere Suitcase Initial Setup | 1 | $200.00 | $200.00 |
| | MEVO Anywhere Network Setup | 1 | $200.00 | $200.00 |
| | MEVO Operation & Deployment Training | 1 | $350.00 | $350.00 |
| | Shipping and Handling Charges | 1 | $100.00 | $100.00 |
| | **Total** | | | **$2,170.00** |
| | **Total Discounted Price to Customer for CPE Components** | | | **$13,571.00** |
| | **INdigital Contracted Maintenance Services (required)** | | | |
| | INdigital First Year Hardware Support (Manditory) | 1 | $1,135.69 | $1,135.69 |
| | **Total for INdigital Hardware Support Services** | | | **$1,135.69** |
| | **Additional Network Services required offering** | | | |
| | INdigital MEVO backkup monthly service one year | 4 | $480.00 | $1,920.00 |
| | **Total for INdigital Network Contracted Services** | | | **$1,920.00** |
| | **Total cost of Ownership includes CPE, Maintenance, and Service Fees for Year 1 prepaid term** | | | **$16,626.69** |
| | *Maintenance Support and Service Year 2 and Beyond* | | | *$3,055.69* |


Taylor County, FL
INdigital Network
TierPoint
8324 Baymeadows Way
Jacksonville,
Florida, USA
Four MEVO phones in a crash kit, connected to the DCs via customer provided 4GLTE
Jacksonville
ALI
Call Processing
Text
Comcast 200x20 VPN
TIG Server
Comcast 10Mb EDI/30
Taylor County
591 East Highway 27, Perry, FL 32347
Winter Haven
ALI
Call Processing
Text
FirstNet VPN
INdigital Network
Inland Fiber & Data
199 Ave B, NW33881
Winter Haven
Florida, USA

## EXHIBIT D

## SOLE SOURCE CERTIFICATION

VENDOR NAME: INdigital

COMMODITY: (General Description) Mevo Phones/ NEXT GEN Core Services

INITIAL ALL ENTRIES BELOW THAT APPLY TO THE PROPOSED PURCHASE. Attach additional data or support documentation if necessary. (More than one entry will apply to most sole source products or services).

**SOLE SOURCE CERTIFICATION:**

1. _____ Parts/equipment can only be obtained from original manufacturer - not available through distributors: (Items 3,4,5, or 6 must also be completed.)
2. _____ Only authorized area distributor of the original manufacturer. (Items 3, 4, 5, or 6 must also be completed.)
3. _____ Item/service owned by a private individual or corporation under trademark or patent.
4. _____ Parts/equipment not interchangeable with similar parts of another manufacturer. (Explain Below)
5. _✔_ This is the only known item/source that will meet the specialized needs of this department or perform the intended function. (Explain below.)
6. _____ Parts/equipment are required from this vendor to provide standardization. (Explain Below.)
7. _____ None of the above apply. Explanation for sole source request is detailed below.

**COMMENTS/EXPLANATION:** (Use reverse side if necessary.)

On the basis of the foregoing, I recommend that competitive procurement be waived and that the service or material on the attached requisition be purchased as a sole source commodity.

Signed: _____ Department: 911
Department Head Signature

Approved: Katie Morrison Date: 05/25/2022
Purchasing Agent

# Sole Source Certificate Explanation

**5- This is the only known item/source that will meet the specialized needs of this department or perform the intended function;**

- INdigital is currently the only company that has created a portable 911 backup system. Taylor County currently has no back up system if 911 fails or a disaster disables the PSAP. Purchasing the MEVO phones will ensure we have a failsafe in place, as well as moving forward with Next GEN compliancy, and consolidating several bills that will save thousands of dollars a year. Taylor County is also building the MECC unit, which will be utilizing the MEVO portable PSAP for disaster relief and emergency situations.

5/25/22

DocuSign Envelope ID: ED84D193-79AC-46ED-AD85-038FDF0A3F51

May 27, 2022

Katie Morrison
9-1-1 Coordinator
Taylor County
589 US 27 E
Perry, FL 32347

Dear Ms. Morrison,

INdigital recently delivered a quote to Taylor County, providing the annual service costs for Next Generation Core Services, and our MEVO Anywhere solution which is used for 911 backup and disaster recovery.

INdigital has significant experience as one of the largest Next Generation Core Services providers in the United States. This puts us in a unique position to design and deploy a service tailored to the needs of your County.

INdigital will be the sole source and provider of this solution since:

1. INdigital has proposed an "In-State" service offering. 9-1-1 traffic will not be transported out of state to the large national hubs of other providers.

   INdigital has facilities in the state of Florida to process NG911 call traffic. These locations are Winter Haven and Jacksonville. The locations were selected based on security, survivability, and network carrier access. Carriers will connect to the INdigital managed network.

   INdigital establishes Points of Interconnection with the local exchange carriers as well as the Wireless Providers. For the LEC's, INdigital extends their network to meet the provider at a mutually agreed upon location. Wireless carriers have the responsibility of connecting to the INdigital network and in most cases, they connect at the INdigital data centers.

2. INdigital will leverage a local maintenance arm for our NGCS solutions, providing you with both remote support and a local presence.

   INdigital has a 24x7x365 Network Operations Center in Fort Wayne Indiana. This is the primary support location for all our networks across the country.

   Our local support team is familiar with the INdigital network and operational components and have a very clear understanding of Call Handling Equipment and its use.

   Additionally, INdigital will make the response to any issue needing an on-site technician as seamless and expedient as possible to our customer base.

3. INdigital is the only vendor who can provide the MEVO backup/secondary call delivery solution to the agencies in Taylor County. MEVO is the developed intellectual property of INdigital and is not available for resale by any other vendor.

MEVO is a collection of devices and technologies that operate together to form a completely independent backup and disaster recovery platform, enabling the delivery of a 9-1-1 call in the event of various failure scenarios. This platform provides fundamental 9-1-1 functionality when in operation. From carrier to call handling equipment issues, MEVO facilitates the routing around the trouble spots for call delivery.

The next generation core service (NGCS) nodes use the policy routing function (PRF) to automatically reroute calls to the MEVO system in the event of a system impairment or failure. This can also be accomplished at the individual PSAP level, at the regional level, or on a statewide level. Calls can be automatically re-routed to another PSAP, a mobile command center, or the MEVO platform by the PRF function.

Alternatively, PSAPs may request that calls be redirected to MEVO by calling the network operations center (NOC), or by activating the "abandon PSAP switch" by the local authority. This is useful in accommodating scheduled maintenance activities at the PSAP. When calls are redirected to MEVO at the PSAP level, MEVO is deployed as a separate VoIP phone at each workstation. The phones are registered over the ESiNet to the MEVO server.

4. INdigital is the only vendor who offers 800# alternate routing backup. This unique approach allows to INdigital to provide carriers a path to complete a 9-1-1 call to an agency in the event of an impairment to their regular connection arrangements. This functionality allows the NGCS nodes to identify the calling party number and process it as automatic number identification (ANI). It is the leading service continuity solution in the industry. Please let us know if you have any questions or need additional information.

Additionally, INdigital's culture is service. Next generation requires a partnership and collaborative approach and requires a partnership to be successful. The traditional vendor/customer relationship has been proven ineffective in NG9-1-1. It is important for INdigital to work closely with the County's stakeholders to deliver a quality service to the citizens of, and visitors to, Taylor County

Best Regards,

DocuSigned by:
Larry Short
6D7962963888438...

Larry Short
VP Next Generation Core Services

1616 Directors Row • Fort Wayne, Indiana • 46808
voice or text 877-469-2010 • fax 260-469-4329 • e-Mail: info@indigital.net • www.indigital.net

DocuSign

## Certificate Of Completion

Envelope Id: ED84D19379AC46EDAD85038FDF0A3F51
Status: Completed
Subject: Please DocuSign: Taylor County Sole Source Letter.docx
Source Envelope:
Document Pages: 2
Signatures: 1
Certificate Pages: 2
Initials: 0
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Envelope Originator:
Stacy Roberts
1616 Directors Row
Fort Wayne, IN 46808
sroberts@indigital.net
IP Address: 107.142.133.14

## Record Tracking

Status: Original
5/27/2022 2:46:10 PM
Holder: Stacy Roberts
sroberts@indigital.net
Location: DocuSign

| Signer Events | Signature | Timestamp |
|---|---|---|
| Larry Short<br>lshort@indigital.net<br>Vice President of NGCS & 911 Products<br>INdigital<br>Security Level: Email, Account Authentication (None) | DocuSigned by:<br>Larry Short<br>9D7962963685436...<br><br>Signature Adoption: Pre-selected Style<br>Signed by link sent to lshort@indigital.net<br>Using IP Address: 107.77.199.39 | Sent: 5/27/2022 2:47:16 PM<br>Viewed: 5/27/2022 3:45:12 PM<br>Signed: 5/27/2022 3:45:18 PM |

**Electronic Record and Signature Disclosure:**
Not Offered via DocuSign

| In Person Signer Events | Signature | Timestamp |
|---|---|---|

| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| Katie Morrison<br>katie.morrison@taylorsheriff.org<br>Taylor County 911 Coordinator<br>Security Level: Email, Account Authentication (None) | COPIED | Sent: 5/27/2022 3:45:18 PM |

**Electronic Record and Signature Disclosure:**
Not Offered via DocuSign

| Witness Events | Signature | Timestamp |
|---|---|---|

| Notary Events | Signature | Timestamp |
|---|---|---|

| Envelope Summary Events | Status | Timestamps |
|---|---|---|
| Envelope Sent | Hashed/Encrypted | 5/27/2022 2:47:16 PM |
| Certified Delivered | Security Checked | 5/27/2022 3:45:12 PM |
| Signing Complete | Security Checked | 5/27/2022 3:45:18 PM |
| Completed | Security Checked | 5/27/2022 3:45:18 PM |

| Payment Events | Status | Timestamps |
| --- | --- | --- |

05/27/2022

| Billing Number | Circuit ID | Existing Service Description | Current Monthly Fee | INdigital Service Desription | INdigital Monthly Fee | GAP |
|---|---|---|---|---|---|---|
| 660005345 | 8500592145 | SR/DB/ANI | $1,215.36 | Selective Routing | $1,089.80 | |
| | 8500592146 | AT&T SR/DB (352 M02-8941) | $615.00 | Database | $435.92 | |
| | 8500592147 | E&M signalling, Local Channel | $41.42 | | | |
| | 8500592148 | E&M signalling, Local Channel | $41.42 | | | |
| | 8500592149 | E&M signalling, Local Channel | $41.42 | | | |
| | | E&M signalling, Local Channel | $41.42 | | | |
| | | Texty | $215.69 | Texty | $217.96 | |
| | | MFN Circuit for shared Dixie County exchange | $682.48 | NGCS Circuit 1 estimate - Comcast 10Mb EIA | $480.94 | |
| | | Databamaster On-site DBMS | $472.50 | Commodity internet backup | $247.00 | |
| | | Business Lines from Consolidated 4@$35.95 | $143.80 | FirstNet | $65.00 | |
| | | ***Monthly Totals*** | ***$3,510.51*** | ***Monthly Totals*** | ***$2,536.62*** | |
| | | Reimbursable from the state - database | -$472.50 | Database - Reimbursable from the state | -$435.92 | |
| | | Reimbursable from the state - texty | -$215.69 | Texty - Reimbursable from the state | -$217.96 | |
| | | | | Circuit 1 - Reimbursable from the state for text | -$480.94 | |
| | | | | Circuit 2 - Reimbursable from the state for text | -$247.00 | |
| | | ***Final Monthly Cost*** | ***$2,822.32*** | ***Final Monthly Cost*** | ***$1,401.80*** | ***$1,420.52*** |
| | | | | NRC - Router set up, PSAP conversion, MEVO Anywhere Kit+Tig | $29,898.51 | |
| | | | | ***Total Setup Fees*** | ***$29,898.51*** | |

25

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | DACS Contract Amendment |
| **Meeting Date:** | 6/6/2022 |

**Statement of Issue:** Fire Protection Amendment reduction

**Recommendation:**

**Fiscal Impact:** $ 36,439.97 **Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** Jack Smith

**Contact:** Jack.Smith@FDACS.gov

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** This new Contract is a reduction of $2,234.05 from last year

**Options:** 1.

2.

**Attachments:** 1.

2.

DocuSign Envelope ID: 3DBC9BC3-03BE-425B-B982-C6BF6BAA65E7



Florida Department of Agriculture and Consumer Services
Division of Administration

NICOLE "NIKKI" FRIED
COMMISSIONER

# CONTRACT AMENDMENT

Please Respond To: Florida Forest Service
Forest Protection Bureau
3125 Conner Blvd., Room 290
Tallahassee, FL 32399-1650

May 26, 2022

Taylor County BOCC
201 E. Green Street
Perry, Florida 32347

**RE: Amendment of Contract # 1271 dated 07/01/88.**

This letter, upon execution by both parties and attachment to the original contract shall serve to amend said contract. The contract shall be amended as follows:

This letter, upon execution by both parties and attachment to the original contract shall serve to amend said contract. The contract shall be amended as follows:
Paragraphs 1 & 2, are amended as follows:

FROM

1. The Department shall provide fire protection for 552,486 acres of forest and wildlands within County.

2. The County shall, under the terms of this agreement; pay to the Department annually as its share of the cost of providing such fire protection, $38,674.02, said receipts to be deposited as prescribed by Florida Statute.

TO

1. The Department shall provide fire protection for 520,571 acres of forest and wildlands within County.

2. The County shall, under the terms of this agreement; pay to the Department annually as its share of the cost of providing such fire protection, $36,439.97, said receipts to be deposited as prescribed by Florida Statute.

**NO OTHER PROVISIONS OF THIS CONTRACT ARE AMENDED OR OTHERWISE ALTERED BY THIS AMENDMENT.**

DocuSign Envelope ID: 3DBC9BC3-03BE-425B-B982-C6BF6BAA65E7



Florida Department of Agriculture and Consumer Services
Division of Administration

NICOLE "NIKKI" FRIED
COMMISSIONER

# CONTRACT AMENDMENT

Casey Drake

Joey B. Hicks
Director of Administration
Department of Agriculture
and Consumer Services

5/31/2022
(Date)

(Signature)

(Title)

(Company)

(Date)

# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | WE REQUEST THAT THE TAYLOR COUNTY BOARD OF COMMISSIONERS APPOINT A REPLACEMENT COMMISSIONER TO THE TAYLOR COASTAL WATER AND SEWER DISTRICT BOARD OF COMMISSIONERS |
| **Meeting Date:** | JUNE 6, 2022 |

**Statement of Issue:** THE DISTRICT HAS A VACANT SEAT ON ITS GOVERNING BOARD

**Recommendation:** The TCWSD Board recommends either John Price or Richard Weinbrecht

**Fiscal Impact:** $ 0 **Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** LYNETTE SENTER, DISTRICT MANAGER, TAYLOR COASTAL WATER AND SEWER DISTRICT

**Contact:** TAYLOR COASTAL WATER AND SEWER DISTRICT OFFICE
850-578-3043 tcwsd@fairpoint.net

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**
COMMISSIONER KICKLIGHTER HAS DECLINED TO CONTINUE HIS SERVICE FOR ANOTHER TERM. THIS POSITION WILL BEGIN ON MAY 3, 2022 AND EXPIRE ON MAY 3, 2026. FOUR APPLICATIONS HAVE BEEN RECEIVED BY THE DISTRICT FROM PATRICIA FRITSCH-PYKA, JOHN PRICE, JAN WALKER AND RICHARD WEINBRECHT

**Options:**
1.
2.

**Attachments:**
1. APPLICATIONS
2. COPIES OF TAYLOR COUNTY FL PROPERTY APPRAISER INFORMATION VERIFYING OWNERNSHIP OF PROPERTY WITHIN THE DISTRICTS BOUNDARIES

**TAYLOR COASTAL WATER AND SEWER DISTRICT**
**COMMISSIONER APPLICATION**

NAME: Patricia Fritsch-Pyka

MAILING ADDRESS: 125 Sandpiper Rd.

CITY: Perry STATE: Fl. ZIP CODE: 32348

HOME PHONE:

ALTERNATE PHONE: 630 926-8172

EMAIL: fritpyka@gmail.com

EMPLOYER: Retired

JOB TITLE:

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 5

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ● YES ○ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ● YES ○ NO

**EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD. ATTACH ADDITIONAL SHEETS IF NEEDED.**

I take interest in what goes on in my community. I look out for my neighbors to make sure things are being done up to the codes and standards for this area.
Being on the Board would help me and my neighbors to make our community a better place to live.

**"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."**

Signature: Patricia Fritsch-Pyka

| Received by TCWSD: | Received by BCC: | Action Taken: |
|---|---|---|
| | | |

Taylor County Property Appraiser
Shawna Beach, CFA

# Taylor County, FL




Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

| | | | | | |
|---|---|---|---|---|---|
| Parcel ID | 07115-000 | Alternate ID | n/a | Owner Address | PYKA RICHARD & PATRICIA FRITSCH HW |
| Sec/Twp/Rng | 01-08-07 | Class | Improved | | 125 SANDPIPER RD N |
| Property Address | 125 SANDPIPER RD N | Acreage | 0.52 | | PERRY FL 32348 |
| | CO | | | | |

**District** CO

**Brief Tax Description** LEG 0000.52 ACRES - CEDAR ISLAND URS - COM NW COR BAHIA UNIT N11DE 40 FT - N78DW 164 FT N11DE 220 FT FOR POB - E ALG RW 260 FT N11DE 100 FT NW PAR - RD 145 FT S11DW 200 FT NW 115 FT - S11DW 80 FT TO POB - OR 613-465 647-785 DC OR 741-380 OR 766-707 QC OR 766-709

(Note: Not to be used on legal documents)

Date created: 4/19/2022
Last Data Uploaded: 4/18/2022 10:26:21 PM

Developed by Schneider GEOSPATIAL

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: John Price

MAILING ADDRESS: 22245 S. Gulfview Drive

CITY: Perry STATE: FL ZIP CODE: 32348

HOME PHONE: N/A

ALTERNATE PHONE: 352-949-0020

EMAIL: Drhnprice@hotmail.com

EMPLOYER: POGC

JOB TITLE: Teacher

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 5

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? (●) YES ( ) NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? (●) YES ( ) NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD. ATTACH ADDITIONAL SHEETS IF NEEDED.

As a full time resident of the beach area I am directly impacted by decisions made by the board. I understand that managing growth and following the Taylor County Comission's plan for the beach area is an important part of keeping the excellent quality of life that we enjoy here. After completing a 22 year career in the U.S. Navy I went into teaching and will soon be completing my 13th year. I am used to working with a variety of people from different backgrounds and understand that compromise is an important part of working with a group.

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: John S. Price

| Received by TCWSD: | Received by BCC: | Action Taken: |
|---|---|---|
| 3/29/2022 by Email from Taylor | | |

Taylor County Property Appraiser
Shawna Beach, CFA

# Taylor County, FL




Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

| | | | | | |
|---|---|---|---|---|---|
| Parcel ID | 07174-000 | Alternate ID | n/a | Owner Address | PRICE JOHN & HEATHER HW |
| Sec/Twp/Rng | 12-08-07 | Class | Improved | | 22245 S GULFVIEW DR |
| Property Address | 22245 GULFVIEW DR S | Acreage | n/a | | PERRY FL 32348 |
| | CO | | | | |

District CO

Brief Tax Description LEG 0000.16 ACRES - DARK ISLAND - LOT 31 - SUBJ TO ESMT IN OR 621-236 - OR 447-81 - OR 796-225
(Note: Not to be used on legal documents)

Date created: 4/19/2022
Last Data Uploaded: 4/18/2022 10:26:21 PM

Developed by Schneider GEOSPATIAL

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: Jan Walker

MAILING ADDRESS: 20190 Gulfhaven Dr.

CITY: Perry STATE: FL ZIP CODE: 32348

HOME PHONE: —

ALTERNATE PHONE: 850-295-1849

EMAIL: janpwalker@yahoo.com

EMPLOYER: Retired

JOB TITLE:

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 66

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? (•) YES ( ) NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? (•) YES ( ) NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD. ATTACH ADDITIONAL SHEETS IF NEEDED.

I worked for the Taylor County School Board for 38 years. In that time, I was a teacher, Assistant Principal, Principal and the Director of Personnel. I feel that all these experiences have prepared me to be an effective member of the board.

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: Jan Walker

| Received by TCWSD: | Received by BCC: | Action Taken: |
|---|---|---|
| | | |

Taylor County Property Appraiser
Shawna Beach, CFA

# Taylor County, FL




Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

| | | | | | |
|---|---|---|---|---|---|
| Parcel ID | 07007-350 | Alternate ID | n/a | Owner Address | WALKER JANICE P |
| Sec/Twp/Rng | 36-07-07 | Class | Improved | | 20190 GULF HAVEN DR |
| Property Address | 20190 GULF HAVEN DR | Acreage | n/a | | PERRY FL 32348 |
| | CO | | | | |
| District | CO | | | | |
| Brief Tax Description | LEG 0000.43 ACRES - SAWGRASS BAY - LOT 35 - OR 553-843 CWD OR 761-966 OR 764-460 | | | | |
| | (Note: Not to be used on legal documents) | | | | |

Date created: 4/19/2022
Last Data Uploaded: 4/18/2022 10:26:21 PM

Developed by Schneider GEOSPATIAL

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: RICHARD PAUL WEINBRECHT

MAILING ADDRESS: 21239 KEATON BEACH DR.

CITY: PERRY STATE: FL ZIP CODE: 32348

HOME PHONE: 505-949-1440

ALTERNATE PHONE: 505-252-0146

EMAIL: rpweinbrecht@gmail.com

EMPLOYER: RETIRED.

JOB TITLE: N/A.

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: _____

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? (●) YES ( ) NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? (●) YES ( ) NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD. ATTACH ADDITIONAL SHEETS IF NEEDED.

WAS a general contractor for 20+ yrs
Supported and maintained a desalination
system in Kino Mexico.
Common Sense!

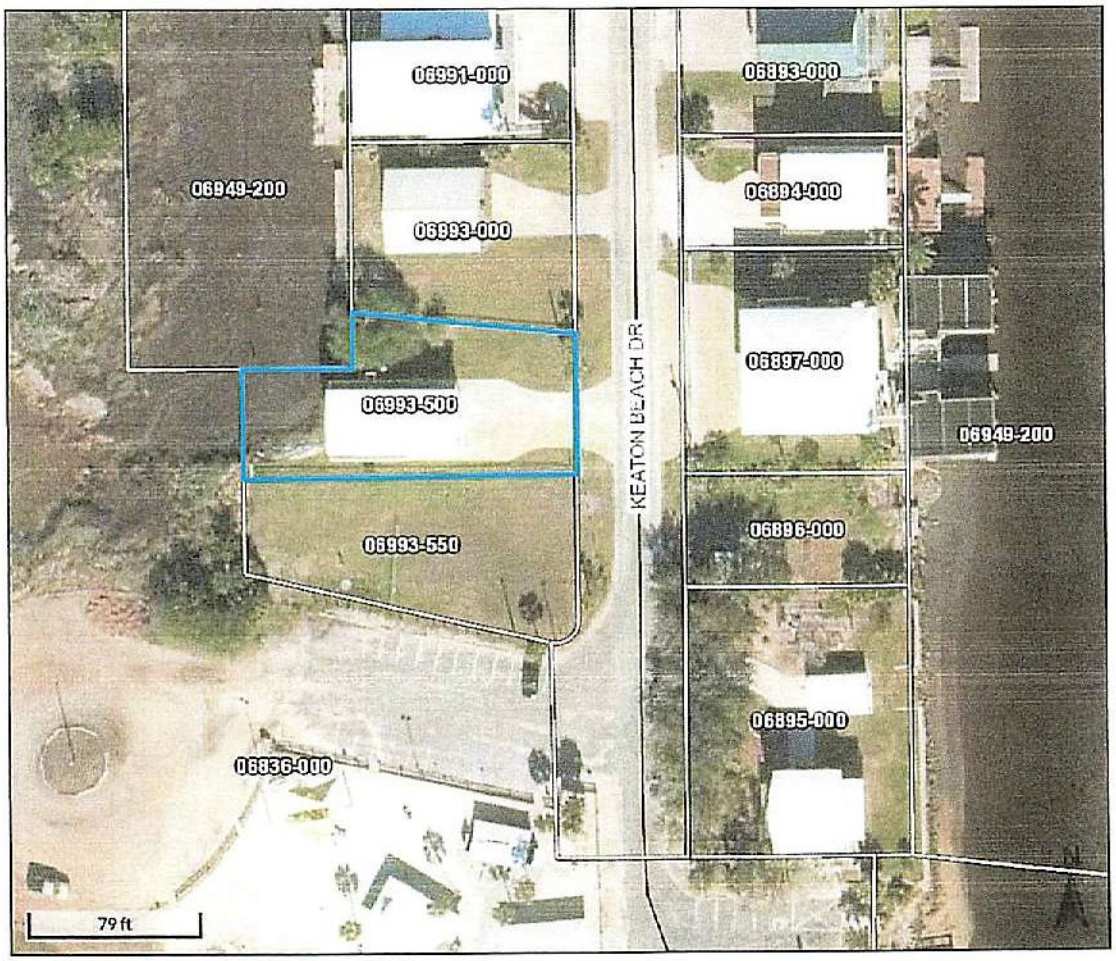
"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: [signature]

| Received by TCWSD: | Received by BCC: | Action Taken: |
|---|---|---|
| 4/4/22 | | |

Taylor County Property Appraiser
Shawna Beach, CFA

# Taylor County, FL




Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

| | | | | | |
|---|---|---|---|---|---|
| Parcel ID | 06993-500 | Alternate ID | n/a | Owner Address | WEINBRECHT RICHARD P & PATRICIA HW |
| Sec/Twp/Rng | 35-07-07 | Class | Improved | | 21239 KEATON BEACH DR |
| Property Address | 21239 KEATON BEACH DR CO | Acreage | n/a | | PERRY FL 32348 |

**District** CO

**Brief Tax Description** LEG 0000.21 ACRES - KEATON BEACH UNIT 3 - COM NE COR LOT 37 THN S00E ALG RW 34.88 FT FOR POB THN CONT S00E ALG RW 62.52 FT THN S89W 149.66 FT TO W BDY LOT 38 THN N00W 48.45 FT TO S BDY CANAL THN S89E 49.19 FT THN N00W 25.12 FT THN S84E 100.50 FT TO POB - SUBJ TO ESMT IN OR 515-246 - OR 726-191 193 OR 839-72

(Note: Not to be used on legal documents)

Date created: 4/19/2022
Last Data Uploaded: 4/18/2022 10:26:21 PM

Developed by Schneider GEOSPATIAL

**Marsha Durden**

**From:** LaWanda Pemberton
**Sent:** Wednesday, May 25, 2022 3:44 PM
**To:** Marsha Durden; Agenda
**Subject:** Fwd: Agenda Request for Appointment to TCWSD Board
**Attachments:** 20220525_N_A X.pdf

Sent from my iPhone

Begin forwarded message:

**From:** Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>
**Date:** May 25, 2022 at 12:24:29 PM EDT
**To:** LaWanda Pemberton <lpemberton@taylorcountygov.com>
**Cc:** Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>
**Subject: Agenda Request for Appointment to TCWSD Board**

Good Afternoon LaWanda,

Attached is our agenda request for the meeting on June 6, 2022 to request the appointment of a Commissioner to the TCWSD Board. I have included the four applications we have received. We did run an ad in the Perry Newspapers from 4/29 to 5/13 but did not receive any additional applications.

If you need anything further, please let me know.

Thank you,

Lynette

--
Lynette Senter
District Manager

"This institution is an equal opportunity provider and employer."
Please note: Florida has a very broad public record law. Most written communications to and from officials regarding business are available to the media and public upon request.Your email communications may be subject to public disclosure.

27

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | **Board to review and approve Amendment No. 2 to the Florida Department of Transportation Public Transportation Grant Agreement, Financial Project # 436767-1-94-22 and Resolution for the Perry Foley Airport Design & Rehab of Runway 12-30 Lighting and Signage Project.** |
| **MEETING DATE REQUESTED:** | **June 6, 2022** |

**Statement of Issue:** Board to review and approve Amendment No. 2 to the FDOT Grant Agreement and required Resolution for the design and rehabilitation of the lighting and signage of Runway 12-30 at Perry Foley Airport.

**Recommended Action:** Approve the amendment to the FDOT Grant Agreement and Resolution.

**Fiscal Impact:** The original Grant Agreement is in the amount of $250,000 and was INCREASED to $2,550,000 with Amendment No. 1 on May 17, 2022. This amendment will INCREASE the grant to $3,025,321 with NO match required by the County as we requested and received a Rural Economic Development Initiative (REDI) waiver.

**Budgeted Expense: Y/N** The project will be 100% grant funded.

**Submitted By:** Melody Cox, Grants

**Contact:** Melody Cox

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** Runway 12-30 is the secondary Runway at Perry Foley Airport and is in a great deal of need for the rehabilitation of the lighting and signage. The primary Runway 18-36 was rehabilitated during FY 2018 with grant funding received from FDOT and FAA. The original grant in the amount of $250,000 funded the design phase of the Runway 12-30 project. Amendment No. 1 on May 17, 2022 increased the funding to $2,300,000. Amendment No. 2 will increase the funding to $3,025,321 and will fund the actual rehabilitation work. Runway 12-30 is not eligible for FAA funding as FAA only funds the Primary Runway (18-36) at the Airport.

**Attachments:** **Amendment No. 2 to FDOT Public Transportation Grant Agreement 4367671-1-94-22 and Resolution**

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# PUBLIC TRANSPORTATION
# AMENDMENT TO THE PUBLIC TRANSPORTATION GRANT AGREEMENT

Form 725-000-03
STRATEGIC
DEVELOPMENT
OGC 04/22

| | | | | | |
|---|---|---|---|---|---|
| Financial Project Number(s): (item-segment-phase-sequence) | | Fund(s): | DDR,DPTO | FLAIR Category: | 088719 |
| 436767-1-94-22 | | Work Activity Code/Function: | 215 | Object Code: | 751000 |
| | | Federal Number/Federal Award Identification Number (FAIN) – Transit only: | | Org. Code: | 55022020228 |
| | | | | Vendor Number: | VF596000879004 |
| Contract Number: | G1L34 | Federal Award Date: | | Amendment No.: | 2 |
| CFDA Number: | N/A | SAM/UEI Number: | | | |
| CFDA Title: | N/A | | | | |
| CSFA Number: | 55.004 | | | | |
| CSFA Title: | Aviation Grant Program | | | | |

THIS AMENDMENT TO THE PUBLIC TRANSPORTATION GRANT AGREEMENT ("Amendment") is made and entered into on _____, by and between the State of Florida, Department of Transportation ("Department"), and Taylor County, ("Agency"),collectively referred to as the "Parties."

## RECITALS

WHEREAS, the Department and the Agency on ____ (date original Agreement entered) entered into a Public Transportation Grant Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. **Amendment Description.** The project is amended Perry-Foley Airport Design & Rehab R/W 12-30, Lighting & Signage- Additional Funding. The municipality is eligible for and has requested a Rural Economic Development Initiative (REDI) waiver pursuant to Florida Statute 288.0656.

2. **Program Area.** For identification purposes only, this Agreement is implemented as part of the Department program area selected below (select all programs that apply):

   X **Aviation**
   _ **Seaports**
   _ **Transit**
   _ **Intermodal**
   _ **Rail Crossing Closure**
   _ **Match to Direct Federal Funding** (Aviation or Transit)
   (Note: Section 15 and Exhibit G do not apply to federally matched funding)
   _ **Other**

3. **Exhibits.** The following Exhibits are updated, attached, and incorporated into this Agreement:
   X Exhibit A: Project Description and Responsibilities
   X Exhibit B: Schedule of Financial Assistance
   _ *Exhibit B1: Deferred Reimbursement Financial Provisions
   _ *Exhibit B2: Advance Payment Financial Provisions
   _ *Exhibit C: Terms and Conditions of Construction
   X Exhibit D: Agency Resolution
   _ Exhibit E: Program Specific Terms and Conditions
   _ Exhibit F: Contract Payment Requirements
   X *Exhibit G: Financial Assistance (Single Audit Act)

__ *Exhibit H: Audit Requirements for Awards of Federal Financial Assistance
__ *Additional Exhibit(s):

**4. Project Cost.**
The estimated total cost of the Project is X increased/ __ decreased by $475,321 bringing the revised total cost of the project to $3,025,321.

The Department's participation is X increased/ ___ decreased by $475,321. The Department agrees to participate in the Project cost up to the maximum amount of $3,025,321, and, additionally the Department's participation in the Project shall not exceed 100.00% of the total eligible cost of the Project.

Except as modified, amended, or changed by this Amendment, all of the terms and conditions of the Agreement and any amendments thereto shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Amendment on the day and year written above.

AGENCY Taylor County

By:_____
Name: Thomas Demps
Title: Chairman

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By:_____
Name: James M. Knight, P.E.
Title: Urban Planning and Modal Administrator

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

Legal Review: _____

## EXHIBIT A

### Project Description and Responsibilities

**A. Project Description** (description of Agency's project to provide context, description of project components funded via this Agreement (if not the entire project)): Perry-Foley APT Design & Rehab R/W 12-30, Lighting & Signage (REDI Project)

**B. Project Location** (limits, city, county, map): Perry-Foley Airport/Perry, FL/Taylor

**C. Project Scope** (allowable costs: describe project components, improvement type/service type, approximate timeline, project schedule, project size): Runway 12-30 Rehabilitation, Lighting & Signage: Adding Additional Funding - As required by 215.971, F.S., this scope of work includes but is not limited to consultant and design fees, the survey and geotechnical costs, construction inspection and material testing costs, mobilization and demobilization, permitting, pavement demolition, surface course improvements (such as concrete or concrete R/W end replacement, asphalt, rejuvenators, or sealants), joint construction, runway grooving, pavement markings and striping, airfield lighting and signage improvements, recalculation of the pavement PCN, updating the new PCN numbers on the FAA Form 5010 and the FAD, sodding, and safety barricades, including all materials, equipment, labor, and incidentals required to rehabilitate the runway pavement. The Sponsor will comply with Aviation Program Assurances.

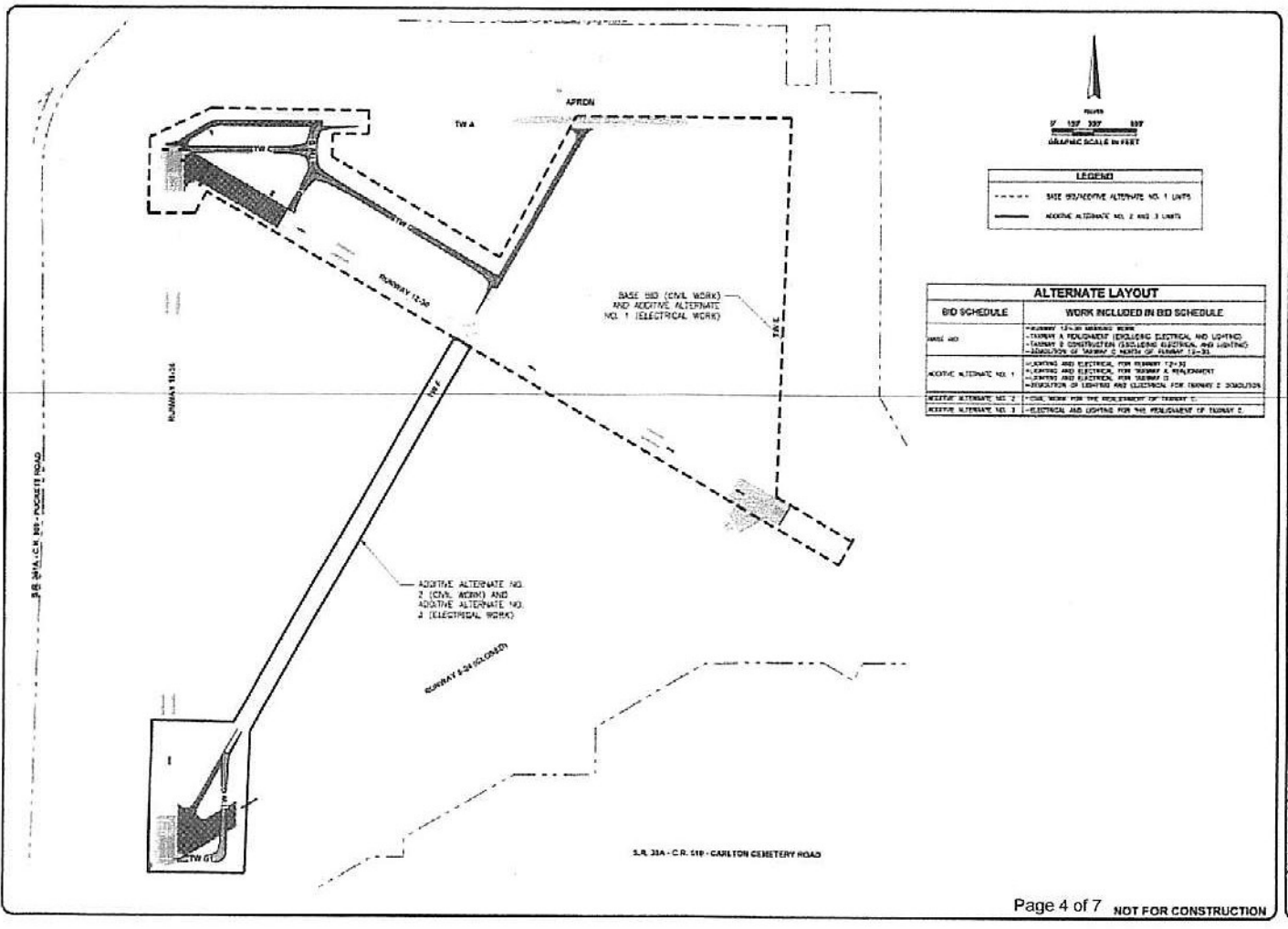
**D. Deliverable(s)**: Perry-Foley APT Design & Rehab R/W 12-30, Lighting & Signage (REDI Project)

The project scope identifies the ultimate project deliverables. Deliverables for requisition, payment and invoice purposes will be the incremental progress made toward completion of project scope elements. Supporting documentation will be quantifiable, measurable, and verifiable, to allow for a determination of the amount of incremental progress that has been made, and provide evidence that the payment requested is commensurate with the accomplished incremental progress and costs incurred by the Agency.

**E. Unallowable Costs** (including but not limited to):

**F. Transit Operating Grant Requirements (Transit Only):**

Transit Operating Grants billed as an operational subsidy will require an expenditure detail report from the Agency that matches the invoice period. The expenditure detail, along with the progress report, will be the required deliverables for Transit Operating Grants. Operating grants may be issued for a term not to exceed three years from execution. The original grant agreement will include funding for year one. Funding for years two and three will be added by amendment as long as the grantee has submitted all invoices on schedule and the project deliverables for the year have been met.




**ALTERNATE LAYOUT**

| BID SCHEDULE | WORK INCLUDED IN BID SCHEDULE |
|---|---|
| BASE BID | • RUNWAY 12-30 MARKING WORK<br>- TAXIWAY A REALIGNMENT (INCLUDING ELECTRICAL AND LIGHTING)<br>- TAXIWAY D CONSTRUCTION (INCLUDING ELECTRICAL AND LIGHTING)<br>- DEMOLITION OF TAXIWAY C NORTH OF RUNWAY 12-30 |
| ADDITIVE ALTERNATE NO. 1 | • LIGHTING AND ELECTRICAL WORK ON RUNWAY 12-30<br>• LIGHTING AND ELECTRICAL WORK TAXIWAY A REALIGNMENT<br>• LIGHTING AND ELECTRICAL WORK TAXIWAY D<br>• DEMOLITION OF LIGHTING AND ELECTRICAL FOR TAXIWAY C DEMOLITION |
| ADDITIVE ALTERNATE NO. 2 | - CIVIL WORK FOR THE REALIGNMENT OF TAXIWAY C |
| ADDITIVE ALTERNATE NO. 3 | - ELECTRICAL AND LIGHTING FOR THE REALIGNMENT OF TAXIWAY C |

AVCON

JOHN S. COLLINS
FL LICENSE NO. 75418
FORM CERTIFICATE OF AUTHORIZATION NO. 3051

ALTERNATE SCHEDULE PLAN

95% DESIGN DRAWINGS

REALIGN TAXIWAYS A AND C

PREPARED FOR
TYRRELL-PARHAM

DESIGNED BY: JRC/LAR
DRAWN BY: LAR
CHECKED BY: JRC
APPROVED BY: VCL
PROJECT NO: 2013.116.03
DATE: NOVEMBER 2015

SHEET NUMBER
G9

 NOT FOR CONSTRUCTION

## EXHIBIT B

### Schedule of Financial Assistance

FUNDS AWARDED TO THE AGENCY AND REQUIRED MATCHING FUNDS PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

**A. Fund Type and Fiscal Year:**

| Financial Management Number | Fund Type | FLAIR Category | State Fiscal Year | Object Code | CSFA/ CFDA Number | CSFA/CFDA Title or Funding Source Description | Funding Amount |
|---|---|---|---|---|---|---|---|
| 436767-1-94-22 | DDR | 088719 | 2020 | 751000 | 55.004 | Aviation Grant Program | $250,000.00 |
| 436767-1-94-22 | DDR | 088719 | 2022 | 751000 | 55.004 | Aviation Grant Program | $2,290,578.00 |
| 436767-1-94-22 | DPTO | 088719 | 2022 | 751000 | 55.004 | Aviation Grant Program | $9,422.00 |
| 436767-1-94-22 | DDR | 088719 | 2022 | 751000 | 55.004 | Aviation Grant Program | $273,263.00 |
| 436767-1-94-22 | DPTO | 088719 | 2022 | 751000 | 55.004 | Aviation Grant Program | $202,058.00 |
| | | | | | | Total Financial Assistance | $3,025,321.00 |

**B. Estimate of Project Costs by Grant Phase:**

| Phases* | State | Local | Federal | Totals | State % | Local % | Federal % |
|---|---|---|---|---|---|---|---|
| Land Acquisition | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 | 0.00 | 0.00 |
| Planning | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 | 0.00 | 0.00 |
| Environmental/Design/Construction | $3,025,321.00 | $0.00 | $0.00 | $3,025,321.00 | 100.00 | 0.00 | 0.00 |
| Capital Equipment/ Preventative Maintenance | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 | 0.00 | 0.00 |
| Match to Direct Federal Funding | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 | 0.00 | 0.00 |
| Mobility Management (Transit Only) | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 | 0.00 | 0.00 |
| *Totals* | $3,025,321.00 | $0.00 | $0.00 | $3,025,321.00 | | | |

*Shifting items between these grant phases requires execution of an Amendment to the Public Transportation Grant Agreement.

**BUDGET/COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:**

I certify that the cost for each line item budget category (grant phase) has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Donna Whitney
Department Grant Manager Name

Signature Date

## EXHIBIT D

## AGENCY RESOLUTION

***PLEASE SEE ATTACHED***

## EXHIBIT G

## AUDIT REQUIREMENTS FOR AWARDS OF STATE FINANCIAL ASSISTANCE

**THE STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

**SUBJECT TO SECTION 215.97, FLORIDA STATUTES:~**

**Awarding Agency:** Florida Department of Transportation
**State Project Title:** Aviation Grant Program
**CSFA Number:** 55.004
***Award Amount:** $3,025,321

*The award amount may change with amendments

Specific project information for CSFA Number 55.004 is provided at: https://apps.fldfs.com/fsaa/searchCatalog.aspx

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT:**

State Project Compliance Requirements for CSFA Number 55.004 are provided at: https://apps.fldfs.com/fsaa/searchCompliance.aspx

The State Projects Compliance Supplement is provided at: https://apps.fldfs.com/fsaa/compliance.aspx

JAMIE ENGLISH
District 1

JIM MOODY
District 2

MICHAEL NEWMAN
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5

# TAYLOR COUNTY
# BOARD OF COUNTY COMMISSIONERS

GARY KNOWLES, Clerk of Court
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

LAWANDA PEMBERTON, County Administrator
201 East Green Street
Perry, Florida 32347
(850) 838-3500, extension 7 Phone
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-6113 Phone
(850) 584-2433 Fax

Upon motion of Commissioner_____ with second by Commissioner _____ and a vote of _____ the Board of Taylor County Board of County Commissioners, adopt the following resolution:

***RESOLUTION***

***WHEREAS,*** The ***Taylor County Board of Commissioners***, and the ***State of Florida Department of Transportation (FDOT)*** have determined it to be in their mutual interest to facilitate the development of the herein described project at the ***Perry Foley Airport***, to wit:

***PERRY FOLEY AIRPORT Design & Rehab R/W 12-30, Lighting & Signage***
***AMENDMENT to Grant Agreement for***
***Financial Management Project No: 436767-1-94-22***

**WHEREAS,** the State of Florida Department of Transportation (FDOT), and the Taylor County Board of County Commissioners have agreed to the project; the project has an estimated cost of $3,025,321, FDOT will be funding a maximum of $3,025,321 as Taylor County is eligible for 100% funding under the Rural Economic Development Initiative (REDI) pursuant to Florida Statute 288.0656; and;

**WHEREAS,** both parties now wish to formalize the arrangement in the form of a Public Transportation Grant Agreement.

***NOW THEREFORE,*** be it resolved, as follows:

1. The ***TAYLOR COUNTY BOARD OF COMMISSIONERS*** confirms its desire to enter into a Public Transportation Grant Agreement with the ***State of Florida Department of Transportation;***
2. *Taylor County is eligible for 100% funding for the project under the Rural Economic Development Initiative (REDI);*
3. The Chairman, Thomas Demps, or his authorized designee, is authorized to execute this Resolution of the Taylor County Board of Commissioners; and
4. The Chairman, Thomas Demps or his authorized designee, is herein specifically authorized to enter into and sign such documents as may be necessary, including the referenced Public Transportation Grant Agreement with the State of Florida Department of Transportation

***WITNESSETH:*** Adopted the 6TH day of June 2022 in Regular Session by the ***Taylor County Board of Commissioners.***

***Board of County Commissioners***
***Taylor County, Florida***

***By:*** _____
***Thomas Demps, Chairperson***

***Attest:*** _____
***Gary Knowles, Clerk***

28

# TAYLOR COUNTY BOARD OF COMMISSIONERS

*County Commission Agenda Item*

| | |
|---|---|
| **SUBJECT/TITLE:** | **Board to review and approve Airport Improvement Program Grant application and Task Order to the Federal Aviation Administration (FAA) requesting funding assistance for the development of an Airport Wildlife Hazard Management Program for the Perry-Foley Airport** |
| **MEETING DATE REQUESTED:** | **June 6, 2022** |

**Statement of Issue:** Board to review and approve Airport Improvement Program Grant application and Task Order to the Federal Aviation Administration (FAA) requesting funding assistance in the amount of $95,000 for the development of an Airport Wildlife Hazard Management Program for the Perry-Foley Airport.

**Recommended Action:** Approve Application and Task Order

**Fiscal Impact:** The County is requesting funding assistance in the amount of $95,000. $85,500 is being requested from FAA and $9,500 from FDOT Aviation. The County is requesting the waiver of match under the Rural Economic Development Initiative (REDI). The project will be 100% grant funded if approved.

**Budgeted Expense: Y/N** Not applicable at this time.

**Submitted By:** Melody Cox, Grants Writer

**Contact:** Melody Cox

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The FAA Pre-Application was approved by the Board on April 4, 2022. The Plan will address hazardous wildlife attractants affecting aircraft movement and public and aircraft safety at or in the immediate vicinity of the Airport. It is anticipated the Plan will take twelve (12) months to complete.

**Attachments:** Airport Grant Application Forms and Task Order

JAMIE ENGLISH
District 1

JIM MOODY
District 2

MICHAEL NEWMAN
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5

# TAYLOR COUNTY
# BOARD OF COUNTY COMMISSIONERS

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CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-6113 Phone
(850) 584-2433 Fax

June 6, 2022

Mr. Stephen Wilson
Planner
Federal Aviation Administration
Orlando Airports District Office
SouthPark Building
8427 SouthPark Circle, 5th Floor
Orlando, FL 32819

Dear Mr. Wilson,

Subject: Perry Foley Airport, Taylor County, Florida
FY 2023 Airport Improvement Program
Application – Airport Wildlife Hazard Management Program

Enclosed please find the 2023 Airport Improvement Program grant application for the following project at Perry Foley Airport:

- Airport Wildlife Hazard Management Program

The following items are enclosed for the above referenced project in the grant application:

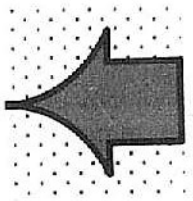
- ✓ Grant Application Documents Checklist
- ✓ Standard Form 424 - Application for Federal Assistance
- ✓ Project Approval Information, Budget Information, Program Narrative
- ✓ Project Specific Checklist
- ✓ Individual Project Schedule
- ✓ Environmental Determination Documentation for each project
- ✓ FAA Form 5100-100

The following items are enclosed to supplement the above grant application:

- ✓ Task Order No. 12
- ✓ Airport Sponsor Certifications
  - o FAA Form 5100-130: Drug Free Workplace
  - o FAA Form 5100-134: Selection of Consultants
  - o FAA Form 5100-135: Conflicts of Interest
  - o Certification Regarding Lobbying

Based on the information contained in this grant application package, we are requesting $95,000.00 to cover the airport wildlife hazard management program costs.

Sincerely,



Mr. Thomas Demps
Chairman

## GRANT APPLICATION DOCUMENTS CHECKLIST

| LAND ACQUISITION | PLANNING | DESIGN | CONSTRUCTION /EQUIPMENT | Description of Document / Form / Certification, etc. (● means the document/form/certification is needed for the application) |
|---|---|---|---|---|
| ● | ● | ● | ● | Sponsor's cover letter. |
| ● | ● | ● | ● | Request of "Letter of Credit" method of payment should be included in cover letter. |
| ● | ● | ● | ● | Application Standard Form (SF) 424 included. |
| ● | ● | ● | ● | Application SF 424 is properly **signed and dated.** |
| ● | ● | ● | ● | Application SF 424 funding percentages (%) are correct. |
| ● | ● | ● | ● | SF 424 funding is the same as initially programmed or if the funding is different, the new amount has been discussed with and/or approved by a supervisor. |
| ● | ● | ● | ● | SF 424 includes DUN # and TAX ID #. |
| ● | ● | ● | ● | Other application pages/forms:<br>Page 2 – Part II, Project Approval Information, Section A |
| ● | ● | ● | ● | Page 3a – Part II, Section C |
| ● | ● | ● | ● | Page 3b – Part II, Section C (continued) |
| ● | ● | ● | ● | Page 4 – Part III, Budget Information – Construction (FAA Form 5100-100) |
| ● | ● | ● | ● | Page 5 – Section C – Exclusions (FAA Form 5100-100) |
| ● | ● | ● | ● | Page 6 – Part IV, Program Narrative (FAA Form 5100-100) |
| ● | ● | ● | ● | Detail Project(s) Costs breakdown (individual) attached. |
| ● | ● | ● | ● | Project(s) Narrative (individual) attached. |
| ● | ● | ● | ● | Marked project(s) sketch attached. |
| | | ● | ● | All construction work and/or equipment items are included in the approved "Plans and Specifications". |
| ● | | ● | ● | Categorical Exclusions checklist if applicable, or quote appropriate environmental document (Environmental Impact Statement (EIS) or Environmental Assessment (EA)), and the approval document (Record of Decision or FONSI), and the date of approval. |
| ● | | | | Land Acquisition based on land/property appraisals. (performed by certified property appraiser) |
| | | | ● | Construction costs or equipment purchases are based on lowest responsive bidder. ☐Yes ☐No |
| | | | ● | Project is "Phase" construction. ☐Yes ☐No |
| ● | ● | ● | ● | All "Force Account" work **REQUIRES PRIOR APPROVAL** to the execution of work otherwise it is not eligible. |
| ● | ● | ● | ● | Exhibit "A" – Airport Property Map is attached, or is referenced to the last application/grant that the property map was submitted if there have been no changes since then. When making reference to the map, need date on map. |
| ● | ● | ● | ● | Exhibit "C" – Title Opinion is attached, or is referenced to the last application/grant that the title opinion was submitted if there have been no changes since then. Title opinion needs to have airport property map date. |
| | | | | When making reference to the or an airport property map and title opinion both must reference the same previous application/grant. |
| ● | ● | ● | ● | Individual project(s) schedule, and grant schedule |
| | | | | |
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| | | | | |
| | | | | |

| LAND ACQUISITION | PLANNING | DESIGN | CONSTRUCTION | **SPONSOR'S CERTIFICATION**<br>(Need to be completed, check verb tenses in each sentence, and dated.) |
|---|---|---|---|---|
| • | • | • | • | Certification for "Selection of Consultant" |
| • | • | • | • | Certification for "Construction Project Final Acceptance" |
| • | • | • | • | Certification for "Drug Free Workplace" |
| | | • | • | Certification for "Equipment and Construction Contract" |
| | | • | • | Certification for "Project Plans and Specification" |
| • | | | | Certification for "Property Acquisition" (Land acquisition.) |
| | | | | |
| | | | | |
| | | | | WARNING: By accepting an Airport Improvement Program Grants", the sponsor is certifying that it has his share of the funds to carry out the proposed project(s) described in the application without delays. |
| | | | | WARNING: By accepting an Airport Improvement Program Grants", the sponsor is accepting and certifying that it complies with the program's terms and conditions without exceptions. |
| | | | | |
| | | | | |
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| LAND ACQUISITION | PLANNING | CONSULTANT FOR DESIGN | CONSULTANT FOR CONSTRUCTION | **PROCUREMENT OF PROFESSIONAL SERVICES AGREEMENT** |
|---|---|---|---|---|
| • | • | • | • | Consultant selected in accordance with 49 CFR, Part 18 ☐Yes ☐No<br>(A Professional Services / General Consultant (GC) Agreement or its Amendments are not AIP eligible if its procurement was not IAW 49 CFR Part 18.<br>WARNING: Professional Services / General Consultant (GC) Agreement can have a MAXIMUM term of 5 years. |
| • | • | • | • | Project(s) description listed individually and their respective applicable fees shown. |
| • | • | • | • | Consultant services fees $100,000 or more, **INDEPENDENT COST ESTIMATE REQUIRED.** |
| • | • | • | • | Costs reasonable. ☐Yes ☐No - Sponsor certification that the sponsor has reviewed the costs and agrees with said costs. |
| • | • | • | • | Sponsor/Consultant professional services agreement concurred by FAA? (If sponsor is seeking FAA participation, sponsor must secure concurrence/approval by FAA prior to execution. |
| | | • | • | All construction work and/or equipment items are included in the approved "Plans and Specifications". |
| | | | | |
| | | | | **NOTES:** |
| | | | | |
| | | | | If you are working a "DESIGN" grant, do not allow any bidding, or construction engineering services to be included in the professional services agreement for design or the grant cannot be closed until the construction is completed. |
| | | | | The scope of work of an Amendment to a Professional Services Agreement for DESIGN shall produce all the following documents for the project: Construction Plans and Specifications; Engineer's Report; Airport Safety During Construction Plan; Construction Sequence and Phasing Plan; Construction Management Plan; |
| | | | | All "Modification of Standards" for design or construction, needs to have been identified and approved PRIOR to proceeding the design of the project. |

| | | DESIGN | CONSTRUCTION | **CONSTRUCTION PROJECTS (construction phase)** |
|---|---|---|---|---|
| | | • | • | Sponsor certification for Plans and Specification in accordance to FAA design and construction standards, or have prior MOS approval. At this time NO MODIFICATIONS are accepted. |
| | | • | • | "Safety During Construction Plan" and "Construction Sequence and Phasing Plan" if airport a Part 139 large or medium, it is very likely it will require a Safety Management System study/plan. |
| | | • | • | "Engineer's Report" if project is pavement, must include the design of the pavement section and a drawing of the typical pavement section. (Use FAA Form 5100-1) |
| | | • | • | "Construction Management Plan" REQUIRED for all pavement projects $250,000 or more in pavement. |
| | | • | • | Proposed construction projects coordinated through the OE/AAA program. (7460 submitted?) |
| | | • | • | All construction work and/or equipment items are included in the approved "Plans and Specifications". |
| | | | • | Bid proposal for the lowest responsive bidder. (bidder that complies with all requirement without exceptions) |
| | | | • | Bid Tabulation (a tabulation/ledger of all bids and the engineer's estimate.) |
| | | | • | Engineer's recommendation to award contract (to low bidder) |
| | | | • | Sponsor's letter to FAA in agreement with his engineer to award contract. |
| | | | | |
| | | | | New development (Plans and Specifications) shall comply with the approving environmental document that approves the project. |
| | | | | |
| | | | | |
| | | | CONSTRUCTION | **PRIOR TO "NOTICE TO PROCEED" check** |
| | | | • | Copy of Low Bidder's Proposal |
| | | | • | Copy of the Executed Construction Contract |
| | | | • | If project is $100,000 or more: |
| | | | | - Copy of the "Payment Bond" for 100% the contract ($) amount. |
| | | | | - Copy of the "Performance Bond" for 100% the contract ($) amount. |
| | | | | - Power of Attorney for the person representing the bonding company. |
| | | | • | If project is less than $100,000: |
| | | | | - Bonding requirements for construction projects are found in 49 CFR Par 18.36(h) and allows the sponsor to follow local government requirement relating to bid warranties, performance and payment bonds for construction. |
| | | | • | EEO and Non-Segregated facilities certification duly executed. |
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| LAND ACQUISITION | | | | **LAND ACQUISITION**<br>(Need to show breakdown of all costs per parcel.) |
|---|---|---|---|---|
| • | | | | Land Acquisition based on land/property appraisals (performed by certified property appraiser). If by court judgment, copy of the court judgment. |
| | | | | - All costs associated with the acquisition of a property/parcel must be listed per parcel. (i.e.: People and/or businesses relocation; lease extinction; utilities relocation; surveying; clearing; attorney/court fees; property recording fees, etc.) |
| | | | | |
| | | | | - Certification for "Real Property (Land) Acquisition. |
| | | | | |
| | | | | - Must update the Airport Property Map and Title Opinion. |
| | | | | |
| | | | | WARNING: All costs associated with the acquisition of a parcel/property must be claimed at the same time, and under the same grant. |
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OMB Number: 4040-0004
Expiration Date: 08/31/2016

## Application for Federal Assistance SF-424

| * 1. Type of Submission | * 2. Type of Application | * If Revision, select appropriate letter(s): |
|---|---|---|
| ☐ Preapplication | ☒ New | - Select One - |
| ☒ Application | ☐ Continuation | * Other (Specify) |
| ☐ Changed/Corrected Application | ☐ Revision | |

| * 3. Date Received: | 4. Application Identifier: |
|---|---|
| 06/01/2022 | |

| 5a. Federal Entity Identifier: | * 5b. Federal Award Identifier: |
|---|---|
| Taylor County, Florida | |

**State Use Only:**

| 6. Date Received by State: | 7. State Application Identifier: |
|---|---|
| | |

**8. APPLICANT INFORMATION:**

* a. Legal Name: Taylor County, Florida

| * b. Employer/Taxpayer Identification Number (EIN/TIN): | *c. Organizational DUNS: |
|---|---|
| 59-6000879 | 065887796 |

**d. Address:**

* Street1: 108 N Jefferson St.
Street 2:
* City: Perry
County:
* State: Florida
Province:
Country: *Zip/ Postal Code: 32347

**e. Organizational Unit:**

| Department Name: | Division Name: |
|---|---|
| Taylor County, Florida | |

**f. Name and contact information of person to be contacted on matters involving this application:**

Prefix: Ms. First Name: LaWanda
Middle Name:
* Last Name: Pemberton
Suffix:

Title: County Administrator

Organizational Affiliation:
County Administrator

* Telephone Number: (850) 838-3500 Fax Number:

* Email: lpemberton@taylorcountygov.com

OMB Number: 4040-0004
Expiration Date: 08/31/2016

## Application for Federal Assistance SF-424

*9. Type of Applicant 1: Select Applicant Type:

B. County Government

Type of Applicant 2: Select Applicant Type:

- Select One -

Type of Applicant 3: Select Applicant Type:

- Select One -

* Other (specify):

* 10. Name of Federal Agency:

Federal Aviation Administration

11. Catalog of Federal Domestic Assistance Number:

20.106

CFDA Title:

Airport Improvement Program

*12. Funding Opportunity Number:

Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

Taylor County, Florida

* 15. Descriptive Title of Applicant's Project:

Airport Wildlife Hazard Management Program

**Attach supporting documents as specified in agency instructions.**

OMB Number: 4040-0004
Expiration Date: 08/31/2016

## Application for Federal Assistance SF-424

**16. Congressional Districts Of:**

*a. Applicant: 2 *b. Program/Project: 2

Attach an additional list of Program/Project Congressional Districts if needed.

**17. Proposed Project:**

*a. Start Date: 07/01/2022 *b. End Date: 07/03/2023

**18. Estimated Funding ($):**

| | |
|---|---|
| *a. Federal | 85,500.00 |
| *b. Applicant | |
| *c. State | 9,500.00 |
| *d. Local | 0.00 |
| *e. Other | |
| *f. Program Income | |
| *g. TOTAL | 95,000.00 |

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on _____

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

■ c. Program is not covered by E.O. 12372

***20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation on next page.)**

☐ Yes ■ No

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

☑ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

**Authorized Representative:**

Prefix: Mr. *First Name: Thomas

Middle Name:

*Last Name: Demps

Suffix:

*Title: Chairman

*Telephone Number: (850) 838-3500 Fax Number:

* Email: tdemps@taylorcountygov.com

*Signature of Authorized Representative: *Date Signed: 06/06/2022

OMB Number: 4040-0004
Expiration Date: 08/31/2016

## Application for Federal Assistance SF-424

*Applicant Federal Debt Delinquency Explanation

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

N/A

## INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

This is a standard form (including the continuation sheet) required for use as a cover sheet for submission of preapplications and applications and related information under discretionary programs. Some of the items are required and some are optional at the discretion of the applicant or the Federal agency (agency). Required items are identified with an asterisk on the form and are specified in the instructions below. In addition to the instructions provided below, applicants must consult agency instructions to determine specific requirements.

| Item | Entry |
|---|---|
| 1. | **Type of Submission:** (Required) Select one type of submission in accordance with agency instructions.<br>• Preapplication<br>• Application<br>• Changed/Corrected Application – If requested by the agency, check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this to submit changes after the closing date. |
| 2. | **Type of Application:** (Required) Select one type of application in accordance with agency instructions.<br>• New – An application that is being submitted to an agency for the first time.<br>• Continuation - An extension for an additional funding/budget period for a project with a projected completion date. This can include renewals.<br>• Revision - Any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision, enter the appropriate letter(s). More than one may be selected. If "Other" is selected, please specify in text box provided.<br>A. Increase Award<br>B. Decrease Award<br>C. Increase Duration<br>D. Decrease Duration<br>E. Other (specify) |
| 3. | **Date Received:** Leave this field blank. This date will be assigned by the Federal agency. |
| 4. | **Applicant Identifier:** Enter the entity identifier assigned by the Federal agency, if any, or applicant's control number, if applicable. |
| 5a | **Federal Entity Identifier:** Enter the number assigned to your organization by the Federal Agency, if any. |
| 5b. | **Federal Award Identifier:** For new applications leave blank. For a continuation or revision to an existing award, enter the previously assigned Federal award identifier number. If a changed/corrected application, enter the Federal Identifier in accordance with agency instructions. |
| 6. | **Date Received by State:** Leave this field blank. This date will be assigned by the State, if applicable. |
| 7. | **State Application Identifier:** Leave this field blank. This identifier will be assigned by the State, if applicable. |
| 8. | **Applicant Information:** Enter the following in accordance with agency instructions:<br>a. **Legal Name:** (Required) Enter the legal name of applicant that will undertake the assistance activity. This is the name that the organization has registered with the Central Contractor Registry. Information on registering with CCR may be obtained by visiting the Grants.gov website.<br>b. **Employer/Taxpayer Number (EIN/TIN):** (Required): Enter the Employer or Taxpayer Identification Number (EIN or TIN) as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444.<br>c. **Organizational DUNS:** (Required) Enter the organization's DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting the Grants.gov website.<br>d. **Address:** Enter the complete address as follows: Street address (Line 1 required), City (Required), County, State (Required, if country is US), Province, Country (Required), Zip/Postal Code (Required, if country is US).<br>e. **Organizational Unit:** Enter the name of the primary organizational unit (and department or division, if applicable) that will undertake the assistance activity, if applicable.<br>f. **Name and contact information of person to be contacted on matters involving this application:** Enter the name (First and last name required), organizational affiliation (if affiliated with an organization other than the applicant organization), telephone number (Required), fax number, and email address (Required) of the person to contact on matters related to this application. |
| 9. | **Type of Applicant:** (Required)<br>Select up to three applicant type(s) in accordance with agency instructions:<br>A. State Government<br>B. County Government<br>C. City or Township Government<br>D. Special District Government<br>E. Regional Organization<br>F. U.S. Territory or Possession<br>G. Independent School District<br>H. Public/State Controlled Institution of Higher Education<br>I. Indian/Native American Tribal Government (Federally Recognized)<br>J. Indian/Native American Tribal Government (Other than Federally Recognized)<br>K. Indian/Native American Tribally Designated Organization<br>L. Public/Indian Housing Authority<br>M. Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education)<br>N. Nonprofit without 501C3 IRS Status (Other than Institution of Higher Education)<br>O. Private Institution of Higher Education<br>P. Individual<br>Q. For-Profit Organization (Other than Small Business)<br>R. Small Business<br>S. Hispanic-serving Institution |

| Item | Entry |
|---|---|
| | T. Historically Black Colleges and Universities (HBCUs)<br>U. Tribally Controlled Colleges and Universities (TCCUs)<br>V. Alaska Native and Native Hawaiian Serving Institutions<br>W. Non-domestic (non-US) Entity<br>X. Other (specify) |
| 10. | **Name Of Federal Agency:** (Required) Enter the name of the Federal agency from which assistance is being requested with this application. |
| 11. | **Catalog Of Federal Domestic Assistance Number/Title:** Enter the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested, as found in the program announcement, if applicable. |
| 12. | **Funding Opportunity Number/Title:** Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement. |
| 13. | **Competition Identification Number/Title:** Enter the Competition Identification Number and title of the competition under which assistance is requested, if applicable. |
| 14. | **Areas Affected By Project:** List the areas or entities using the categories (e.g., cities, counties, states, etc.) specified in agency instructions. Use the continuation sheet to enter additional areas, if needed. |
| 15. | **Descriptive Title of Applicant's Project:** (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For preapplications, attach a summary description of the project. |
| 16. | **Congressional Districts Of:** (Required) **16a.** Enter the applicant's Congressional District, and **16b.** Enter all District(s) affected by the program or project. Enter in the format: 2 characters State Abbreviation – 3 characters District Number, e.g., CA-005 for California 5th district, CA-012 for California 12th district, and NC-103 for North Carolina's 103rd district.<br>• If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland.<br>• If nationwide, i.e. all districts within all states are affected, enter US-all.<br>• If the program/project is outside the US, enter 00-000. |
| 17. | **Proposed Project Start and End Dates:** (Required) Enter the proposed start date and end date of the project. |
| 18. | **Estimated Funding:** (Required) Enter the amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines, as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses. |
| 19. | **Is Application Subject to Review by State Under Executive Order 12372 Process?** Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process. Select the appropriate box. If "a." is selected, enter the date the application was submitted to the State. |
| 20. | **Is the Applicant Delinquent on any Federal Debt?** (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes. If yes, include an explanation on the continuation sheet. |
| 21. | **Authorized Representative:** (Required) To be signed and dated by the authorized representative of the applicant organization. Enter the name (First and last name required), title (Required), telephone number (Required), fax number, and email address (Required) of the person authorized to sign for the applicant.<br>A copy of the governing body's authorization for you to sign this application as the official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.) |

Project Specific Checklist
Application for Federal Assistance
FAA Form 5100-100, Part IV, Program Narrative

Project Description:

Airport Wildlife Hazard Management Program

Airport Name / City, FL:

Perry Foley Airport, Taylor County, Florida

| | Items a. thru pp. must be answered for each individual project: (Ref. Order 5100-38D, Chapter 3, Table 3-1) | Yes (y) | No (n) | N/A (n/a) |
|---|---|---|---|---|
| a. | Is the project eligible? | Y | | |
| aa. | Identify eligibility "chapter & verse" from Order 5100-38D, AIP Handbook | Table E-2 (f) | | |
| b. | Is the project justifiied? Does your project narrative address the "Three Basic Tests" as identified in Table 3-4, Order 5100-38D? | Y | | |
| c. | Is the project on airport property (with good title)? | Y | | |
| cc. | Date of your current Airport Exhibit A on file in ADO: | | Aug-17 | |
| d. | Is the project on the FAA approved airport layout plan? | Y | | |
| dd. | Identify date of FAA approved ALP on file in the ADO: | Aug-17 | | |
| e. | Has the Sponsor satisfied the intergovernmental review and airport user | Y | | |
| f. | Has the FAA completed an environmental finding for the project? | Y | | |
| ff. | Provide date of environmental finding/Cat. Ex.? | Apr-22 | | |
| g. | Will the project result in a usable unit of work? | Y | | |
| h. | Will the project be planned, designed, and/or constructed to FAA standards? | Y | | |
| hh. | If applicable, identify date MOS was approved by FAA. | | | N/A |
| i. | Has the project been procurred correctly? | Y | | |
| j. | Are the project costs allowable? | Y | | |
| k. | Are the project costs necessary to accomplish the project? (Project costs are directly necessary to accomplish the project. Ref. Order 5100-38D, Ch. 3, | Y | | |
| l. | Were the project costs incurred after the grant was executed? (Ref. Order 5100 38D, Ch. 3, Section 13, for exceptions). | Y | | |
| m. | Are the project costs reasonable? (Are Sponsor cost analyses attached? Ref. Order 5100-38D, Ch. 3, Section 14). | Y | | |
| n. | Is this the only federal grant containing these project costs? (No "double-dipping"!!!) | Y | | |
| o. | Are the project costs within the allowable federal share? | Y | | |
| p. | Can the project be completed without unreasonable delay? | Y | | |
| pp. | Identify number of calendar days and date after the grant execution date when notice-to-proceed will be issued. | 30 | | |
| | **If discretionary funding is being requested for this project answer the following:** | N/A | | |
| 1 | Is this project phased? | | | |
| 1a. | If yes, what phase is this? | | | |
| 1b. | If phased, how does this phase fit into the larger development need? | | | |
| 2 | What is the total AIP funds spent on previous phases of the project? | | | |
| 2a. | What is the total AIP funds requested for this phase in this Application? | | | |
| 2b. | What is the total AIP funds needed to complete the project beyond this Application ? | | | |
| | **If funding requested for this project is for an LOI, provide the following:** | N/A | | |
| i. | Enter the number of the LOI payment this grant will provide. | | | |
| ii. | Enter the total number of LOI payments - past grant(s), this grant, future grant(s) | | | |
| iii. | Total AIP funds provided to-date including the funds requested in this Application | | | |
| iv. | Total AIP funds approved for the project LOI. (Total LOI payments for entire project). | | | |

**Perry Foley Airport**
Airport Wildlife Hazard Management Program

## PROPOSED PROJECT SCHEDULE

| Proposed Project Schedule: | Dates: |
|---|---|
| Selection of Consultant | 12/12/2017 |
| Pre-Application Submittal to FAA | 3/21/2022 |
| Pre-design Conference | 2/21/2022 |
| CSPP and Airspace Coordination in OE/AAA | N/A |
| Completion of Plans and Specifications, and Eng. Report | N/A |
| Submit Plans and Specs to FAA | N/A |
| Advertisement of Project for Bids | N/A |
| Bid Opening | N/A |
| Bid Tabulation Submittal and Recommendation of Award | N/A |
| Application Submittal to FAA | 6/6/2022 |
| Grant Offer | TBD |
| Execution of FAA Grant | TBD |
| Pre-construction Conference | TBD |
| Notice to Proceed to Contractor | TBD |
| Completion of Airport Wildlife Hazard Management Program | 450 days following NTP |
| Project Close-Out | 480 days following NTP |

Date: June 1, 2022

U.S. Department
of Transportation
**Federal Aviation**
**Administration**

# FAA Form 5100-100, Application for Federal Assistance (Development and Equipment Projects)

## Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 28 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200; no assurance of confidentiality is provided. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the FAA at: 800 Independence Ave. SW, Washington, DC 20591, Attn: Information Collection Clearance Officer, ASP-110.

## INSTRUCTIONS FOR FORM 5100-100

## PART I – Application for Federal Assistance

Part I of the Application for Federal Assistance consists of a completed Standard Form (SF) 424. The remaining parts of Form 5100-100 (Parts II, IIII and IV) represent continuation pages that the Sponsor must attach to the associated SF-424 form. The signature of the Sponsor's authorized representative on the SF-424 form represents acceptance of the representations and certifications made within the corresponding FAA 5100-100 form.

## PART II – Project Approval Information

This information is necessary for the Federal Aviation Administration to evaluate this request for Federal assistance. Responses do not require an explanation unless explicitly requested by the question.

### SECTION A. STATUTORY CONDITIONS

**Item 1** – Indicate whether the Sponsor maintains an active registration in the Federal System for Award Management (SAM). Pursuant to 2 CFR §25.200(b), a Sponsor must maintain an active registration in the Central Contractor Registration repository (housed within SAM) with current information at the time of the application and during the active period of the Federal award.

**Item 2** – Indicate whether the Sponsor can commence the project within the same fiscal year the grant is made or within 6 months of when the grant is made, whichever is later. Attach explanation for negative responses. This information is considered when allocating discretionary funds. (49 U.S.C. § 47115(d)(2))

**Item 3** – Indicate whether the Sponsor can complete the project without unreasonable delays. If applicable, provide listing of foreseeable events (winter shutdown, land acquisition issues, non-aeronautical events, etc.) that have potential to delay completion of the project. (49 USC § 47106(a))

**Item 4** – Indicate whether the environmental review (i.e. environmental assessment, mitigated FONSI, etc.) identified impacts or effects on the environment that require mitigating measures that lessen the impact or effect on the environment. If yes, provide a summary listing of mitigating measures. (49 U.S.C. § 47106(c))

**Item 5** – Indicate whether the project covered by this request is also covered by an approved Passenger Facility Charge (PFC) application or other Federal assistance program by selecting all applicable check boxes (49 U.S.C. § 40117(d) and 2 CFR § 200.403). If the approved PFC application only addresses the Sponsor's AIP matching share, select the appropriate check box.

If the project, or portions thereof, is covered by another Federal assistance program, identify the Federal assistance program by name and the Catalog of Federal Domestic Assistance (CFDA) number.

**Item 6** – Indicate whether the Sponsor intends to seek reimbursement of Sponsor indirect costs as defined by 2 CFR §200.414 and 2 CFR Appendix VII to Part 200. This information request ***does not*** include the indirect costs claimed by a for-profit entity (e.g. consultant).

- The de minimis rate may only be used if the Sponsor has not previously received a negotiated Indirect Cost Rata (ICR) and does not exceed the limitations prescribed in Appendix VII to Part 200.
- A Sponsor with an existing approved negotiated ICR must identify the ICR value, the name of the cognizant agency that approved the ICR and the date of approval.

*Limitations of use: Per policy, Sponsor's may only apply an approved ICR to allowable direct salary expenses that are reasonable and necessary to carry-out the project.*

## SECTION B. CERTIFICATION REGARDING LOBBYING

This section addresses the Sponsor's declaration regarding lobbying activities. The declaration made in the section are under signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached.

Title 31 U.S.C. § 1352 establishes that no appropriated funds may be expended by a recipient of a Federal grant to pay any person for influencing or attempting to influence an officer or employee of any agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this covered Federal assistance action. Pursuant to 40 CFR part 20, this certification attests that the Sponsor has not made, and will not make, any payment prohibited payment by 31 U.S.C. § 1352.

## SECTION C. REPRESENTATIONS AND CERTIFICATION

1. **Compatible Land Use** (49 U.S.C. § 47107(a)(10)) – Identify actions the Sponsor has taken to assure land uses in close proximity to the airport are compatible with normal airport operations.
2. **Defaults** – Confirm that Sponsor is not in default on any obligation to the United States or any agency of the United States government.
3. **Possible Disabilities** – Confirm that Sponsor has no facts or circumstances (i.e. legal, financial or otherwise) that might adversely affect the Sponsor in completing the project and carrying out the provisions of the associated Grant Assurances.
4. **Consistency with Local Plans** (49 U.S.C. § 47106(a)) – Confirm project is consistent with plans (existing at the time the project is approved) of public agencies authorized by the State in which the airport is located to plan.
5. **Consideration of Local Interests** (49 U.S.C. § 47106(b)) – Confirm the Sponsor has given fair consideration to the community in and near the project.
6. **Consultation with Users** (49 U.S.C. § 47105(a)) - Confirm the Sponsor has consulted with airport users that will be affected by the project.
7. **Public Hearings** (49 U.S.C. § 47106(c)) – For projects involving the location of an airport, runway or major runway extension, confirm the Sponsor:
    a. Provided an opportunity for a public hearing to consider economic, social and environmental effects of the project.
    b. Has voting representation from the communities in which the project is located; or has advised the communities that they have the right to petition the Secretary about the proposed project.
8. **Air and Water Quality Standards** - Confirm Sponsor will comply with applicable air and water quality standards.
9. **Exclusive Rights** (49 U.S.C. § 47107(a) – Identify all instances of exclusive rights to conduct aeronautical services at the airport.
10. **Land (49 U.S.C. § 47106(b))** –
    a. Identify property interests specific to the development project and/or land acquisition. The declaration of property interest is to be based upon a title opinion submitted by an attorney. When identifying the property interest, use the same parcel numbers as used to identify the property on the associated Exhibit A property map.
    Example: *"Sponsor maintains property interest as depicted within the property table on the Exhibit A property map dated __/__/__ originally filed with AIP Project ###."*
    b. Complete this subpart if the Sponsor proposes a project for which they have not yet obtained appropriate property interests. Note that the work may not commence until Sponsor obtains acceptable property interests. Identify such property by parcel number that corresponds to the associated Exhibit A property map.
    c. Complete this subpart when acquiring property interests under the grant. Identify such property by parcel number that corresponds to the associated Exhibit A property map.

## PART III – Budget Information

### SECTION A. GENERAL

**1. Federal Domestic Assistance Catalog Number** - Show the Federal Domestic Assistance Catalog Number from which the assistance is requested.

**2. Functional or Other Breakout:** Indicate "Airport Improvement Program". Prepare a separate set of Part III forms for other Federal program categories.

### SECTION B. CALCULATION OF FEDERAL GRANT

When applying for a new grant, use the Total Amount Column only. Use all columns when requesting revisions of previously awarded amounts.

**Line 1** - Enter amounts needed for administration expenses, which may include such items as: legal fees, mailing/shipping expenses, audit fees and documented Sponsor employee time that is necessary to administer the grant.

**Line 2** - Enter amounts pertaining to allowable preliminary expenses. These include such expenses as independent fee estimate preparation, advertising expenses and permits.

**Line 3** - Enter amounts directly associated with the acquisition of land, existing structures, and related right-of-way.

**Line 4** - Enter fees for architectural engineering basic services.

**Line 5** - Enter amounts for architectural engineering special services (e.g. surveys, tests and borings).

**Line 6** - Enter fees for inspection, testing and monitoring of construction and related programs.

**Line 7** - Enter amounts associated with the development of land where the primary purpose of the grant is land improvement. Site work normally associated with major construction should be excluded from this category and shown on line 11.

**Line 8** - Enter the dollar amounts needed to provide relocation advisory assistance, and the net amounts for replacement (last resort) housing. Do not include relocation administration expenses on this Line; include them on Line 1.

**Line 9** - Enter the estimated amount of relocation payments to be made to displaced persons, business concerns, and non-profit organizations for moving expenses and replacement housing.

**Line 10** - Enter the cost of demolition or removal of improvements on developed land. Reduce the costs on this line by the amount of expected proceeds from the sale of salvage, if so instructed by the Federal grantor agency. Otherwise, show the proceeds on Line 15.

**Line 11** - Enter amounts for the actual construction of, addition to or restoration of a facility. Include in this category the amounts of project improvements such as grading, drainage, paving, marking, lighting, buildings, seeding/sodding, etc.

**Line 12** - Enter amounts for equipment. Examples include ARFF vehicles, SRE equipment, AWOS equipment, interactive training, NAVAID equipment, etc.)

**Line 13** - Enter miscellaneous amounts for items not specifically covered by previous categories.

**Line 14** - Enter the sum of Lines 1-13.

**Line 15** - Enter the estimated amount of program income that will be earned during the grant period and applied to the program. Examples include vehicle trade-in value, sale of millings resulting from project, credits passed on from contractor, etc. This line may be used to indicate applied liquidated damages.

**Line 16** - Enter the difference between Line 14 and Line 15.

**Line 17** - Enter the aggregate amount for those items, which are a part of the project but not subject to Federal participation. Refer to Section C, exclusions.

**Line 18** – Enter the subtotal sum of Lines 16 and 17. (This is the amount to which the matching share ratio prescribed in program legislation is applied.)

**Line 19** - Indicate the total amount of the Federal assistance requested. This value is determined by multiplying the grant participation rate by the amount indicated in line 18.

**Line 20** – Indicate the amount of the Grantee's share (from Section D).

**Line 21** – Indicate the amount of other shares (from Section D)

**Line 22** – Indicate sum of Lines 19, 20 and 21.

## SECTION C. EXCLUSIONS

**Line 23 a-g** - Identify and list those costs which are part of the project cost but are not subject to Federal participation because of program legislation or Federal grantor agency instructions. The total amount on Line g should agree with the amount shown on Line 17 of Section B.

## SECTION D. PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE

**Line 24 a-g** - Show the source of the grantee's share. If cash is not immediately available, specify the actions completed to date and those actions remaining to make cash available under Section E - Remarks. Indicate also the period of time that will be required after execution of the grant agreement to obtain the funds. If there is a non-cash contribution, explain what this contribution will consist of.

**Line 24h** - Indicate total of Lines 24 a-g. This amount must equal the amount in Section B, Line 20.

**Line 25a** - Show the amount that will be contributed by a State or state agency, only if the applicant is not a State or state agency. If there is a non-cash or other contribution, explain what the contribution will consist of under Section E - Remarks.

**Line 25b** - Show the amount that will be contributed from other sources. If there is a non-cash contribution, explain what the contribution will consist of under Section E - Remarks.

**Line 25c** - Show the total of Lines 28a and 28b. This amount must be the same as the amount shown in Section B, Line 21.

**Line 26** - Enter the totals of Lines 24h and 25c.

## SECTION E. OTHER REMARKS

Make any remarks pertinent to the project and provide any other information required by these instructions or the grantor agency. Attach additional sheets, if necessary.

## PART IV – Program Narrative

Prepare the program narrative statement in accordance with the following instructions for all new grant programs. Requests for supplemental assistance should be responsive to Item 5b only. Requests for continuation or refunding or other changes of an approved project should be responsive to Item 5c only.

### 1. OBJECTIVES AND NEED FOR THIS ASSISTANCE

Provide a short and concise description of the proposed improvement. Include a narrative on why this improvement is needed.

### 2. RESULTS OR BENEFITS EXPECTED

Identify results and benefits to be derived. For example, include a description of who will occupy the facility and show how the facility will be used. For land acquisition or development projects, explain how the project will benefit the public.

### 3. APPROACH

a. Outline a plan of action pertaining to the scope and detail of how the Sponsor proposes to accomplish the work.

b. Cite factors, which might accelerate or decelerate the work, and your reason for taking this approach as opposed to others. Describe any unusual features of the project such as construction approach, reductions in cost or time or extraordinary social and community involvements.

c. Provide projections of project milestone dates. As a minimum, identify target dates for defining project costs (i.e. bid opening or completion of negotiations), anticipated issuance of notice-to-proceed and anticipated project completion date.

d. Identify monitoring and oversight mechanisms the Sponsor proposes to implement.

e. List key individuals and entities such as consultant, Sponsor personnel and contractor who will work on the project. Provide a short description of the nature of their effort or contribution.

### 4. GEOGRAPHIC LOCATION

Identify location of the project. This will typically be the name of the airport.

### 5. IF APPLICABLE, PROVIDE THE FOLLOWING INFORMATION:

a. Describe the relationship between this project and other work planned, anticipated or underway under the Federal Assistance listed under Part II, Section A, Item 5.

b. Explain the reason for all requests for supplemental assistance and justify the need for additional funding.

c. If there have been significant changes in the project objectives, location, approach or time delays, explain and justify. For other requests for changes or amendments, explain the reason for the change(s). If the scope, budget, or objectives have changed or an extension of time is necessary, explain the circumstances and justify.

### 6. SPONSOR'S REPRESENTATIVE

Identify contact information of Sponsor's representative.

# Application for Federal Assistance (Development and Equipment Projects)

## PART II – PROJECT APPROVAL INFORMATION

### Part II - SECTION A

The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

**Item 1.**
Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)? ☒ Yes ☐ No

**Item 2.**
Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later? ☒ Yes ☐ No ☐ N/A

**Item 3.**
Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events. ☐ Yes ☒ No ☐ N/A

**Item 4.**
Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s). ☐ Yes ☒ No ☐ N/A

**Item 5.**
Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes. ☐ Yes ☒ No ☐ N/A

☐ The project is included in an *approved* PFC application.
If included in an approved PFC application,
does the application *only* address AIP matching share? ☐ Yes ☐ No

☐ The project is included in another Federal Assistance program. Its CFDA number is below.

**Item 6.**
Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals? ☐ Yes ☒ No ☐ N/A

If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:

☐ De Minimis rate of 10% as permitted by 2 CFR § 200.414.

☐ Negotiated Rate equal to _____ % as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).

*Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.*

## PART II - SECTION B

### Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

## PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

**1. Compatible Land Use** – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:

No land adjacent to the airport will be impacted.

**2. Defaults** – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:

The sponsor is not in default.

**3. Possible Disabilities** – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:

There are no facts or circumstances.

**4. Consistency with Local Plans** – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

This project is reasonably consistent with local plans.

**5. Consideration of Local Interest** – It has given fair consideration to the interest of communities in or near where the project may be located.

Yes.

**6. Consultation with Users** – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).

Yes.

**7. Public Hearings** – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

All contracts have been approved at publically advertised meetings.

**8. Air and Water Quality Standards** – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.

None required.

**PART II – SECTION C** (Continued)

9. **Exclusive Rights** – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

There are no grants of exclusive rights.

10. **Land** – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit "A". [1]

N/A - This is a planning project only.

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit "A". [1]

N/A - This is a planning project only.

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit "A". [1]

N/A - This is a planning project only.

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[1] State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

# PART III – BUDGET INFORMATION – CONSTRUCTION

| SECTION A – GENERAL |
|---|
| 1. Federal Domestic Assistance Catalog Number: 20-106 |
| 2. Functional or Other Breakout: |

| SECTION B – CALCULATION OF FEDERAL GRANT | | | |
|---|---|---|---|
| **Cost Classification** | **Latest Approved Amount (Use only for revisions)** | **Adjustment + or (-) Amount (Use only for revisions)** | **Total Amount Required** |
| 1. Administration expense | | | |
| 2. Preliminary expense | | | |
| 3. Land, structures, right-of-way | | | |
| 4. Architectural engineering basic fees | | | |
| 5. Other Architectural engineering fees | | | |
| 6. Project inspection fees | | | |
| 7. Land development | | | |
| 8. Relocation Expenses | | | |
| 9. Relocation payments to Individuals and Businesses | | | |
| 10. Demolition and removal | | | |
| 11. Construction and project improvement | | | |
| 12. Equipment | | | |
| 13. Miscellaneous | | | 95,000 |
| 14. **Subtotal** (Lines 1 through 13) | | | $ 95,000 |
| 15. Estimated Income (if applicable) | | | |
| 16. Net Project Amount (Line 14 minus 15) | | | 95,000 |
| 17. **Less:** Ineligible Exclusions (Section C, line 23 g.) | | | |
| 18. **Subtotal** (Lines 16 through 17) | | | $ 95,000 |
| 19. Federal Share requested of Line 18 | | | 85,500 |
| 20. Grantee share | | | |
| 21. Other shares | | | 9,500 |
| 22. **TOTAL PROJECT** (Lines 19, 20 & 21) | | | $ 95,000 |

| SECTION C – EXCLUSIONS | |
|---|---|
| **23. Classification (Description of non-participating work)** | **Amount Ineligible for Participation** |
| a. FDOT share of Airport Wildlife Hazard Management Program | $ 9,500 |
| b. | |
| c. | |
| d. | |
| e. | |
| f. | |
| g. **Total** | $ 9,500 |

| SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE | |
|---|---|
| **24. Grantee Share – Fund Categories** | **Amount** |
| a. Securities | |
| b. Mortgages | |
| c. Appropriations (by Applicant) | |
| d. Bonds | |
| e. Tax Levies | |
| f. Non-Cash | |
| g. Other (Explain): | |
| h. **TOTAL** - Grantee share | |
| **25. Other Shares** | **Amount** |
| a. State | 9,500 |
| b. Other | |
| c. **TOTAL** - Other Shares | $ 9,500 |
| **26. TOTAL NON-FEDERAL FINANCING** | $ 9,500 |

| SECTION E – REMARKS<br>(Attach sheets if additional space is required) |
|---|
| |

## PART IV – PROGRAM NARRATIVE

*(Suggested Format)*

**PROJECT:** Airport Wildlife Hazard Management Program

**AIRPORT:** Perry Foley Airport

**1. Objective:**

The Airport Wildlife Hazard Management Program at Perry-Foley Airport will generally involve quantifying wildlife activities and attractants on airport property and developing a management plan to enhance aviation safety.

**2. Benefits Anticipated:**

Any wildlife hazards will be identified and a mitigation plan developed to enhance safety at the airport.

**3. Approach:** (See approved Scope of Work in Final Application)

The project consists of two primary elements as follows:

- Wildlife Hazard Assessment (WHA): The WHA, conducted by a qualified biologist, constitutes a series of site visits on airport property by a qualified airport wildlife biologist over an approximate 12-month period to observe and document wildlife activity and attractants on the airport. The WHA provides the scientific basis for the development, implementation, and refinement of a subsequent Wildlife Hazard Management Plan (WHMP). Though parts of the WHA may be incorporated directly into the WHMP, they are two separate documents. Following the completion of the WHA, the WHA report will be submitted to the FAA for evaluation. The results of the WHA will serve as the basis for the subsequent Wildlife Hazard Management Plan (WHMP).
- Wildlife Hazard Management Plan (WHMP): Based on the results of the WHA, the WHMP will be compiled in general accordance with the guidelines in 14 CFR 139.337(f). This WHMP will serve the airport as an operational tool for managing wildlife hazards and may serve as justification for future AIP projects such as airport perimeter fencing.

**4. Geographic Location:**

Taylor County, Florida

**5. If Applicable, Provide Additional Information:**

**6. Sponsor's Representative:** (include address & telephone number)

Ms. LaWanda Pemberton (850-838-3500)
108 N Jefferson St., Perry, Florida 32347

U.S. Department
of Transportation
**Federal Aviation
Administration**

# FAA Form 5100-130, Drug-Free Workplace – Airport Improvement Program Sponsor Certification

## Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the Federal Aviation Administration at: 800 Independence Ave. SW, Washington, DC 20591, Attn: Information Collection Clearance Officer, ASP-110.

U.S. Department of Transportation
Federal Aviation Administration

OMB CONTROL NUMBER: 2120-0569
EXPIRATION DATE: 8/31/2019

# Drug-Free Workplace
# Airport Improvement Program Sponsor Certification

Sponsor: Taylor County

Airport: Perry Foley Airport (FPY)

Project Number:

Description of Work: Airport Wildlife Hazard Management Program

**Application**

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements on the drug-free workplace within federal grant programs are described in 2 CFR part 182. Sponsors are required to certify they will be, or will continue to provide, a drug-free workplace in accordance with the regulation. The AIP project grant agreement contains specific assurances on the Drug-Free Workplace Act of 1988.

**Certification Statements**

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A statement has been or will be published prior to commencement of project notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the sponsor's workplace, and specifying the actions to be taken against employees for violation of such prohibition (2 CFR § 182.205).

   ☒ Yes ☐ No ☐ N/A

2. An ongoing drug-free awareness program (2 CFR § 182.215) has been or will be established prior to commencement of project to inform employees about:

   a. The dangers of drug abuse in the workplace;

   b. The sponsor's policy of maintaining a drug-free workplace;

   c. Any available drug counseling, rehabilitation, and employee assistance programs; and

   d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

   ☒ Yes ☐ No ☐ N/A

3. Each employee to be engaged in the performance of the work has been or will be given a copy of the statement required within item 1 above prior to commencement of project (2 CFR § 182.210).

   ☒ Yes ☐ No ☐ N/A

4. Employees have been or will be notified in the statement required by item 1 above that, as a condition employment under the grant (2 CFR § 182.205(c)), the employee will:

   a. Abide by the terms of the statement; and

   b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

   ☒ Yes ☐ No ☐ N/A

5. The Federal Aviation Administration (FAA) will be notified in writing within 10 calendar days after receiving notice under item 4b above from an employee or otherwise receiving actual notice of such conviction (2 CFR § 182.225). Employers of convicted employees must provide notice, including position title of the employee, to the FAA (2 CFR § 182.300).

   ☒ Yes ☐ No ☐ N/A

6. One of the following actions (2 CFR § 182.225(b)) will be taken within 30 calendar days of receiving a notice under item 4b above with respect to any employee who is so convicted:

   a. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; and

   b. Require such employee to participate satisfactorily in drug abuse assistance or rehabilitation programs approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

   ☒ Yes ☐ No ☐ N/A

7. A good faith effort will be made, on a continuous basis, to maintain a drug-free workplace through implementation of items 1 through 6 above (2 CFR § 182.200).

   ☒ Yes ☐ No ☐ N/A

**Site(s) of performance of work** (2 CFR § 182.230):

**Location 1**
Name of Location: Perry Foley Airport
Address: 511 Industrial Park Drive, Perry, Florida 32348

**Location 2 (if applicable)**
Name of Location:
Address:

**Location 3 (if applicable)**
Name of Location:
Address:

Attach documentation clarifying any above item marked with a "No" response.

**Sponsor's Certification**

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this 6th day of June , 2022 .

Name of Sponsor: Taylor County

Name of Sponsor's Authorized Official: Mr. Thomas Demps

Title of Sponsor's Authorized Official: Chairman

**Signature** of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

U.S. Department
of Transportation
**Federal Aviation
Administration**

# FAA Form 5100-134, Selection of Consultants – Airport Improvement Program Sponsor Certification

## Paperwork Reduction Act Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the Federal Aviation Administration at: 800 Independence Ave. SW, Washington, DC 20591, Attn: Information Collection Clearance Officer, ASP-110.

U.S. Department of Transportation
**Federal Aviation Administration**

OMB CONTROL NUMBER: 2120-0569
EXPIRATION DATE: 8/31/2019

# Selection of Consultants
# Airport Improvement Program Sponsor Certification

Sponsor: Taylor County

Airport: Perry Foley Airport (FPY)

Project Number:

Description of Work: Airport Wildlife Hazard Management Program

**Application**
49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements for selection of consultant services within federal grant programs are described in 2 CFR §§ 200.317-200.326. Sponsors may use other qualifications-based procedures provided they are equivalent to standards of Title 40 chapter 11 and FAA Advisory Circular 150/5100-14, Architectural, Engineering, and Planning Consultant Services for Airport Grant Projects.

**Certification Statements**
Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. Sponsor acknowledges their responsibility for the settlement of all contractual and administrative issues arising out of their procurement actions (2 CFR § 200.318(k)).

   ☒ Yes ☐ No ☐ N/A

2. Sponsor procurement actions ensure or will ensure full and open competition that does not unduly limit competition (2 CFR § 200.319).

   ☒ Yes ☐ No ☐ N/A

3. Sponsor has excluded or will exclude any entity that develops or drafts specifications, requirements, or statements of work associated with the development of a request-for-qualifications (RFQ) from competing for the advertised services (2 CFR § 200.319).

   ☒ Yes ☐ No ☐ N/A

4. The advertisement describes or will describe specific project statements-of-work that provide clear detail of required services without unduly restricting competition (2 CFR § 200.319).

   ☒ Yes ☐ No ☐ N/A

5. Sponsor has publicized or will publicize a RFQ that:

   a. Solicits an adequate number of qualified sources (2 CFR § 200.320(d)); and

   b. Identifies all evaluation criteria and relative importance (2 CFR § 200.320(d)).

   ☒ Yes ☐ No ☐ N/A

6. Sponsor has based or will base selection on qualifications, experience, and disadvantaged business enterprise participation with price not being a selection factor (2 CFR § 200.320(d)).

   ☒ Yes ☐ No ☐ N/A

7. Sponsor has verified or will verify that agreements exceeding $25,000 are not awarded to individuals or firms suspended, debarred or otherwise excluded from participating in federally assisted projects (2 CFR §180.300).

   ☒ Yes ☐ No ☐ N/A

8. A/E services covering multiple projects: Sponsor has agreed to or will agree to:

   a. Refrain from initiating work covered by this procurement beyond five years from the date of selection (AC 150/5100-14); and

   b. Retain the right to conduct new procurement actions for projects identified or not identified in the RFQ (AC 150/5100-14).

   ☒ Yes ☐ No ☐ N/A

9. Sponsor has negotiated or will negotiate a fair and reasonable fee with the firm they select as most qualified for the services identified in the RFQ (2 CFR § 200.323).

   ☒ Yes ☐ No ☐ N/A

10. The Sponsor's contract identifies or will identify costs associated with ineligible work separately from costs associated with eligible work (2 CFR § 200.302).

    ☒ Yes ☐ No ☐ N/A

11. Sponsor has prepared or will prepare a record of negotiations detailing the history of the procurement action, rationale for contract type and basis for contract fees (2 CFR §200.318(i)).

    ☒ Yes ☐ No ☐ N/A

12. Sponsor has incorporated or will incorporate mandatory contact provisions in the consultant contract for AIP-assisted work (49 U.S.C. Chapter 471 and 2 CFR part 200 Appendix II)

    ☒ Yes ☐ No ☐ N/A

13. For contracts that apply a time-and-material payment provision (also known as hourly rates, specific rates of compensation, and labor rates), the Sponsor has established or will establish:

    a. Justification that there is no other suitable contract method for the services (2 CFR §200.318(j));

    b. A ceiling price that the consultant exceeds at their risk (2 CFR §200.318(j)); and

    c. A high degree of oversight that assures consultant is performing work in an efficient manner with effective cost controls in place 2 CFR §200.318(j)).

    ☒ Yes ☐ No ☐ N/A

14. Sponsor is not using or will not use the prohibited cost-plus-percentage-of-cost (CPPC) contract method. (2 CFR § 200.323(d)).

    ☒ Yes ☐ No ☐ N/A

Attach documentation clarifying any above item marked with "no" response.

**Sponsor's Certification**

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

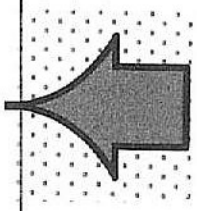
Executed on this 6th day of June , 2022 .

Name of Sponsor: Taylor County

Name of Sponsor's Authorized Official: Mr. Thomas Demps

Title of Sponsor's Authorized Official: Chairman

**Signature** of Sponsor's Authorized Official: _____



I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

U.S. Department
of Transportation
**Federal Aviation
Administration**

# FAA Form 5100-135, Certification and Disclosure Regarding Potential Conflicts of Interest – Airport Improvement Program Sponsor Certification

## Paperwork Reduction Act Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the Federal Aviation Administration at: 800 Independence Ave. SW, Washington, DC 20591, Attn: Information Collection Clearance Officer, ASP-110.

U.S. Department of Transportation
Federal Aviation Administration

OMB CONTROL NUMBER: 2120-0569
EXPIRATION DATE: 8/31/2019

# Certification and Disclosure Regarding Potential Conflicts of Interest
# Airport Improvement Program Sponsor Certification

Sponsor: Taylor County

Airport: Perry Foley Airport (FPY)

Project Number:

Description of Work: Airport Wildlife Hazard Management Program

**Application**

Title 2 CFR § 200.112 and § 1201.112 address Federal Aviation Administration (FAA) requirements for conflict of interest. As a condition of eligibility under the Airport Improvement Program (AIP), sponsors must comply with FAA policy on conflict of interest. Such a conflict would arise when any of the following have a financial or other interest in the firm selected for award:

a) The employee, officer or agent,

b) Any member of his immediate family,

c) His or her partner, or

d) An organization which employs, or is about to employ, any of the above.

Selecting "Yes" represents sponsor or sub-recipient acknowledgement and confirmation of the certification statement. Selecting "No" represents sponsor or sub-recipient disclosure that it cannot fully comply with the certification statement. If "No" is selected, provide support information explaining the negative response as an attachment to this form. This includes whether the sponsor has established standards for financial interest that are not substantial or unsolicited gifts are of nominal value (2 CFR § 200.318(c)). The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance.

**Certification Statements**

1. The sponsor or sub-recipient maintains a written standards of conduct governing conflict of interest and the performance of their employees engaged in the award and administration of contracts (2 CFR § 200.318(c)). To the extent permitted by state or local law or regulations, such standards of conduct provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the sponsor's and sub-recipient's officers, employees, or agents, or by contractors or their agents.

   ☒ Yes ☐ No

2. The sponsor's or sub-recipient's officers, employees or agents have not and will not solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements (2 CFR § 200.318(c)).

   ☒ Yes ☐ No

3. The sponsor or sub-recipient certifies that is has disclosed and will disclose to the FAA any known potential conflict of interest (2 CFR § 1200.112).

   ☒ Yes ☐ No

Attach documentation clarifying any above item marked with "no" response.

**Sponsor's Certification**

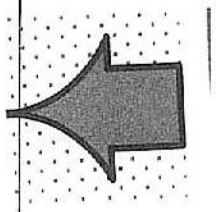
I certify, for the project identified herein, responses to the forgoing items are accurate as marked and have the explanation for any item marked "no" is correct and complete.

Executed on this 6th day of June , 2022 .

Name of Sponsor: Taylor County

Name of Sponsor's Authorized Official: Mr. Thomas Demps

Title of Sponsor's Authorized Official: Chairman



**Signature** of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

# PART II
# PROJECT APPROVAL INFORMATION

| | |
|---|---|
| Item 1.<br>Does this assistance request require State, local, regional, or other priority rating?<br>☐Yes ☒No | Name of Governing Body<br>Priority |
| Item 2.<br>Does this assistance request require State, local advisory, educational or health clearances?<br>☐Yes ☒No | Name of Agency or Board<br>(Attach Documentation) |
| Item 3.<br>Does this assistance request require clearinghouse review in accordance with OMB Circular A-95?<br>☐Yes ☒No | (Attach Comments) |
| Item 4.<br>Does this assistance request require State, local, regional, or other planning approval?<br>☐Yes ☒No | Name of Approving Agency<br>Date / / |
| Item 5.<br>Is the proposed project covered by an approved comprehensive plan?<br>☐Yes ☒No | Check One: State ☐ Local ☐ Regional ☐<br>Location of plan |
| Item 6.<br>Will the assistance requested serve a Federal installation?<br>☐Yes ☒No | Name of Federal Installation<br>Federal Population benefiting from Project |
| Item 7.<br>Will the assistance requested be on Federal land or installation?<br>☐Yes ☒No | Name of Federal Installation<br>Location of Federal Land<br>Percent of Project |
| Item 8.<br>Will the assistance requested have an impact or effect on the environment?<br>☐Yes ☒No | See instructions for additional information to be provided. |
| Item 9.<br>Will the assistance requested cause the displacement of individuals, families, businesses, or farms?<br>☐Yes ☒No | Number of:<br>Individuals<br>Families<br>Businesses<br>Farms |
| Item 10.<br>Is there other related Federal assistance on this project previous, pending, or anticipated?<br>☐Yes ☒No | See instructions for additional information to be provided. |

# INSTRUCTIONS
## PART II

Negative answers will not require an explanation unless the Federal agency requests more information at a later date. Provide supplementary data for all "Yes" answers in the space provided in accordance with the following instructions.

**Item 1.** – Provide the name of the governing body establishing the priority system and the priority rating assigned to this project.

**Item 2.** – Provide the name of the agency or board which issued the clearance and attach the documentation of status or approval.

**Item 3.** – Attach the clearinghouse comments for the application in accordance with the instructions contained in Office of Management and Budget Circular No. A-95. If comments were submitted previously with a preapplication, do not submit them again but any additional comments received from the clearinghouse should be submitted with this application.

**Item 4.** – Furnish the name of the approving agency and the approval date.

**Item 5.** – Show whether the approved comprehensive plan is State, local or regional, or if none of these, explain the scope of the plan. Give the location where the approved plan is available for examination and state whether this project is in conformance with the plan.

**Item 6.** – Show the Federal population residing or working on the federal installation that will benefit from this project.

**Item 7.** – Show the percentage of the project work that will be conducted on federally-owned or leased land. Give the name of the Federal installation and its location.

**Item 8.** – Briefly describe the possible beneficial and/or harmful impact on the environment because of the proposed project. If an adverse environmental impact is anticipated, explain what action will be taken to minimize the impact. Federal agencies will provide separate instructions if additional data is needed.

**Item 9.** – State the number of individuals, families, businesses, or farms this project will displace. Federal agencies will provide separate instructions if additional data is needed.

**Item 10.** – Show the Federal Domestic Assistance Catalog number, the program name, the type of assistance, the status, and amount of each project where there is related previous, pending, or anticipated assistance. Use additional sheets, if needed.

**Paperwork Reduction Act Statement:** The information collected on this form allows sponsors of public use airports or public agencies to apply for one or more projects in a form prescribed by the Secretary of Transportation.
Title 49, United States Code (U.S.C.), Section 47105, identifies the information required to apply for this program. The forms prescribed to meet this requirement are developed to provide a comprehensive format that allows sponsors to provide the data needed to evaluate the request for funds. The burden for each response is estimated to be 28 hours. Approved applications benefit the sponsor by providing Federal funding to protect the Federal interest in safety, efficiency, and utility of the Nation's airport system. No assurance of confidentiality can be given since these become public records. If you wish to make any comments concerning the accuracy of this burden estimate or any suggestions for reducing this burden, send to Federal Aviation Administration, ARP-10, 800 Independence AVE, SW, Washington, DC 20591. Please note that an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number, which is 2120-0569 for this collection. Comments concerning the accuracy of this burden and suggestions for reducing the burden should be directed to the FAA at: 800 Independence Ave SW, Washington, DC 20591, Attn: Information Collection Clearance Officer, ABA-20.

## PART III - BUDGET INFORMATION

### SECTION A - BUDGET SUMMARY

| Grant Program, Function or Activity (a) | Federal Catalog No. (b) | Estimated Unobligated Funds | | New or Revised Budget | | |
|---|---|---|---|---|---|---|
| | | Federal (c) | Non-Federal (d) | Federal (e) | Non-Federal (f) | Total (g) |
| 1.Wildlife Mgnt | | $85,500.00 | $ | $85,500.00 | $9,500.00 | $95,000.00 |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. TOTALS | | $85,500.00 | $ | $85,500.00 | $9,500.00 | $95,000.00 |

### SECTION B - BUDGET CATEGORIES

| 6. Object Class Categories | Grant Program, Function or Activity | | | | Total |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| a. Personnel | $ | $ | $ | $ | $ |
| b. Fringe Benefits | | | | | |
| c. Travel | | | | | |
| d. Equipment | | | | | |
| e. Supplies | | | | | |
| f. Contractual | | | | | |
| g. Construction | | | | | |
| h. Other | 85,500.00 | | 85,500.00 | 9,500.00 | 95,000.00 |
| i. Total Direct Charges | | | | | |
| j. Indirect Charges | | | | | |
| k. TOTALS | $85,500.00 | $ | $85,500.00 | $9,500.00 | $95,000.00 |
| 7. Program Income | $ | $ | $ | $ | $ |

# INSTRUCTIONS
## PART III
## GENERAL INSTRUCTIONS

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may not require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

### SECTION A. BUDGET SUMMARY

**Lines 1-4, Columns (a) and (b).**

For applications pertaining to a single Federal grant pro-gram (Federal Domestic Assistance Catalog number) and not requiring a functional or activity breakdown, enter on Line 1 under Column (a) the catalog program title and the catalog number in Column (b).

For applications pertaining to a single program requiring budget amounts by multiple functions of activities, enter the name of each activity or function on each line in Column (a), and enter the catalog number in Column (b). For applications pertaining to multiple programs where none of the programs requires a breakdown by function or activity, enter the catalog program title on each line in Column (a) and the respective catalog number on each line in Column (b).

For applications pertaining to multiple programs where one or more programs require a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

**Lines 1-4, Columns (c) through (g).**

For new applications, leave Columns (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds that will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus of minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

**Line 5** - Show the totals for all columns used.

### SECTION B. BUDGET CATEGORIES

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets were prepared for Section A, provide similar column headings on each sheet. For each program, function, or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

**Lines 6 a-h** - Show the estimated amount for each direct cost budget (object class) category for each column with program, function, or activity heading.

**Line 6i** - Show the totals of Lines 6a to 6h in each column.

**Line 6j** - Show the amount of indirect cost. Refer to Office of Management and Budget Circular No. A-87.

**Line 6k** - Enter the total amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5.

For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1) - (4), Line 6k should be the same as the sum of the amounts in Section A, Column (e) and (f) on Line 5. When additional sheets were prepared, the last two sentences apply only to the first page with summary totals.

**Line 7** - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount. Show under the program narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

## SECTION C - NON-FEDERAL RESOURCES

| (a) GRANT PROGRAM | (b) APPLICANT | (c) STATE | (d) OTHER SOURCES | (e) TOTALS |
|---|---|---|---|---|
| 8. | $ | $9,500.00 | $ | $ 9,500.00 |
| 9. | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. TOTALS | | 9,500.00 | | 9,500.00 |

## SECTION D - FORECASTED CASH NEEDS

| | Total for 1st Year | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
|---|---|---|---|---|---|
| 13. Federal | $85,500.00 | $20,000.00 | $20,000.00 | $20,000.00 | $25,500.00 |
| 14. Non-Federal | 9,500.00 | 2,000.00 | 2,000.00 | 2,000.00 | 3,500.00 |
| 15. TOTAL | $95,000.00 | $22,000.00 | $22,000.00 | $22,000.00 | $29,000.00 |

## SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

| (a) GRANT PROGRAM | FUTURE FUNDING PERIODS *(YEARS)* | | | |
|---|---|---|---|---|
| | (b) FIRST | (c) SECOND | (d) THIRD | (e) FOURTH |
| 16. | $ | $ | $ | $ |
| 17. | | | | |
| 18. | | | | |
| 19. | | | | |
| 20. TOTALS | $ | $ | $ | $ |

## SECTION F - OTHER BUDGET INFORMATION

(ATTACH ADDITIONAL SHEETS IF NECESSARY)

21. Direct Charges:

22. Indirect Charges:

23. Remarks:

## PART IV - PROGRAM NARRATIVE *(ATTACH PER INSTRUCTION)*

# INSTRUCTIONS

## PART III (CONTINUED)

### SECTION C. SOURCE OF NON-FEDERAL RESOURCES

**Line 8-11** - Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet. (See Attachment F, Office of Management and Budget Circular No. A-102.)

**Column (a)** - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

**Column (b)** - Enter the amount of cash and in-kind contributions to be made by the applicant as shown in Section A. (See also Attachment F, Office of Management and Budget Circular No. A-102).

**Column (c)** - Enter the State contribution if the applicant is not a State or State agency. Applicants that are a State or State agencies should leave this column blank.

**Column (d)** - Enter the amount of cash and inn-kind contributions to be made from all other sources.

**Column (e)** - Enter the totals of Columns (b), (c), and (d).

**Line 12** - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

### Section D. Forecasted Cash Needs

**Line 13** - Enter the amount of cash needed by quarter from the grantor agency during the first year.

**Line 14** - Enter the amount of cash from all other sources needed by quarter during the first year.

**Line 15** - Enter the totals of amounts on Lines 13 and 14.

### SECTION E. BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

**Lines 16 - 19** - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuing grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This Section need not be completed for amendments, changes, or supplements to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules, as needed.

**Line 20** - Enter the total for each of the Columns (b) - (e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

### SECTION F - OTHER BUDGET INFORMATION.

**Line 21** - Use this space to explain amounts for individual direct object cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

**Line 22** - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

**Line 23** - Provide any other explanations required herein or any other comments deemed necessary.

**FAA ORLANDO AIRPORTS DISTRICT OFFICE – CATEGORICAL EXCLUSION (CATEX) SHORT FORM**

Airport: Perry Foley Airport Project Title: Airport Wildlife Hazard Manaegment Program

Use this CATEX Short Form if the Proposed Action is a federal action subject to NEPA and normally would not individually or cumulatively have a significant effect on the human environment. **Identify the applicable paragraph on the line below from FAA Order 1050.1F, paragraphs 5-6.1 through 5-6.6 for the Proposed Action.** 5-6.1(o)

**List** all components of the Proposed Action and Connected Actions (if any) on a separate sheet. *A CATEX should not be used for a segment or an interdependent part of a larger proposed action.* **Include** a summary of existing conditions at the Proposed Action site. **Attach** a site map identifying the Proposed Action area on the airport's current ALP and a recent aerial of the Proposed Action area.

**Certify** that the Proposed Action and Connected Actions are **NOT** likely to have extraordinary circumstances or significant impacts. Significance thresholds and factors to consider are in FAA Order 1050.1F Exhibit 4-1. Extraordinary circumstances are listed in FAA Order 1050.1F paragraph 5-2, and summarized below:

-An adverse effect on cultural resources protected under the National Historic Preservation Act of1966, as amended, 54 U.S.C. §300101 et seq.;
-An impact on properties protected under Section 4(f);
-An impact on natural, ecological, or scenic resources of Federal, state, tribal, or local significance (e.g., federally listed or proposed endangered, threatened, or candidate species, or designated or proposed critical habitat under the Endangered Species Act, 16 U.S.C. §§ 1531-1544);
-An impact on the following resources: resources protected by the Fish and Wildlife Coordination Act, 16 U.S.C. §§ 661-667d; wetlands; floodplains; coastal zones; national marine sanctuaries; wilderness areas; National Resource Conservation Service-designated prime and unique farmlands; energy supply and natural resources; resources protected under the Wild and Scenic Rivers Act, 16 U.S.C. §§ 1271-1287, and rivers or river segments listed on the Nationwide Rivers Inventory (NRI); and solid waste management;
-A division or disruption of an established community, or a disruption of orderly, planned development, or an inconsistency with plans or goals that have been adopted by the community in which the project is located;
An increase in congestion from surface transportation (by causing decrease in level of service below acceptable levels determined by appropriate transportation agency, such as a highway agency);
-An impact on noise levels of noise sensitive areas;
-An impact on air quality or violation of Federal, state, tribal, or local air quality standards under the Clean Air Act, 42 U.S.C. §§ 7401-7671q;
-An impact on water quality, sole source aquifers, a public water supply system, or state or tribal water quality standards established under the Clean Water Act, 33 U.S.C. §§ 1251-1387, and the Safe Drinking Water Act, 42 U.S.C. §§ 300f-300j-26;
-Impacts on the quality of the human environment that are likely to be highly controversial on environmental grounds. The term "highly controversial on environmental grounds" means there is a substantial dispute involving reasonable disagreement over the degree, extent, or nature of a proposed action's environmental impacts or over the action's risks of causing environmental harm.
-Likelihood to be inconsistent with any Federal, state, tribal, or local law relating to the environmental aspects of the proposed action; or
-Likelihood to directly, indirectly, or cumulatively create a significant impact on the human environment, including, but not limited to, actions likely to cause a significant lighting impact on residential areas or commercial use of business properties, likely to cause a significant impact on the visual nature of surrounding land uses, likely to cause environmental contamination by hazardous materials, or likely to disturb an existing hazardous material contamination site such that new environmental contamination risks are created.

Based on the information in this Short Form CATEX and supporting information, I certify that the Proposed Action and Connected Actions meet(s) all requirements for a CATEX in accordance with FAA Order 1050.F and do not have any extraordinary circumstances or significant impacts.

Thomas Temple 03/29/2022
Signature of Authorized Airport Representative Date

FAA Determination (signature of Program Manager):

Categorically Excluded: AMY MARIE REED Digitally signed by AMY MARIE REED Date: 2022.04.01 09:53:07 -04'00' Date: _____

Requires further environmental analysis: _____ Date: _____

Final 7-8-2016

**CATEGORICAL EXCLUSION ENVIRONMENTAL DETERMINATION CHECKLIST**

Airport: Perry Foley Airport

Prepared and certified by: John Collins, P.E. Date: March 21, 2022

| | YES** | NO | COMMENTS |
|---|---|---|---|
| **THE PROPOSED ACTION MUST BE LISTED IN FAA ORDER 1050.1F PARAS. 5-6.1-5-6.6 AS AN ACTION THAT WOULD NORMALLY BE CATEGORICALLY EXCLUDED** | | | |
| **THE PROPOSED ACTION CONSISTS OF:** | | | |
| Helicopter facilities or operations | | x | |
| Land acquisition | | x | |
| New airport serving general aviation | | x | |
| Access or service road construction | | x | |
| New airport location | | x | |
| New runway | | x | |
| Runway extension, strengthening, reconstruction, resurfacing or widening | | x | |
| Converting prime or unique farmland | | x | |
| Runway Safety Area (RSA) improvements | | x | |
| ILS or ALS installation | | x | |
| Airport development (hangars, terminal expansion) | | x | |
| On-airport aboveground or underground fuel storage tanks | | x | |
| Construction, reconstruction, or relocation of an ATCT | | x | |
| **THE PROPOSED ACTION WILL AFFECT:** | | | |
| Historic/Archeological/Cultural Resources | | x | |
| Section 4(f) or 6(f) resources | | x | |
| Federally listed, endangered, threatened , or candidate species, or designated/proposed critical habitat | | x | |
| Federal, state, tribal, or local natural, ecological, or scenic resources | | x | |
| Wetlands, floodplains, waterways | | x | |
| Energy supply or natural resources | | x | |
| Protected rivers or river segments | | x | |
| Established community(s), planned development, or plans/goals adopted by the local community | | x | |
| Surface vehicular traffic (reduce LOS) | | x | |
| Air quality or violate Federal, state, tribal or local standards | | x | |
| Water quality, a sole source aquifer, public water supply system, or federal, state, or tribal water quality standards | | x | |
| **THE PROPOSED ACTION IS LIKELY TO:** | | | |
| Be Highly Controversial on Environmental Grounds | | x | |
| Be Inconsistent with Federal, state, tribal, or local law relating to environmental aspects | | x | |
| Cause residential or business relocations | | x | |
| Increase noise levels over Noise Sensitive Land Uses within the 65 dBA noise contour or newly include Noise Sensitive Land Uses within the 65 dBA noise contour. | | x | |
| Cause Environmental Justice Impacts | | x | |
| Contain Hazardous Materials or Affect Hazardous Materials/Sites | | x | |
| Create a Wildlife Hazard per AC 150/5200-33 | | x | |
| Increase lighting impacts on residential communities or impact the visual nature of surrounding land uses | | x | |

** Attach detailed explanations or analysis for all "yes" answers on a separate sheet that supports a Categorical Exclusion determination.

Final 7-8-2016

**EXHIBIT A: SCOPE OF SERVICES**

# AIRPORT WILDLIFE HAZARD MANAGEMENT PROGRAM

**Perry-Foley Airport (FPY)**
**Taylor County, Florida**
**March 2022**

**PROJECT DESCRIPTION:**
The Airport Wildlife Hazard Management Program at Perry-Foley Airport will generally involve quantifying wildlife activities and attractants on airport property and developing a management plan to enhance aviation safety. The program comprises two primary tasks:

- **Wildlife Hazard Assessment (WHA):** The WHA, conducted by a qualified biologist, constitutes a series of site visits on airport property by a qualified airport wildlife biologist over an approximate 12-month period to observe and document wildlife activity and attractants on the airport. The WHA provides the scientific basis for the development, implementation, and refinement of a subsequent Wildlife Hazard Management Plan (WHMP). Though parts of the WHA may be incorporated directly into the WHMP, they are two separate documents. Following the completion of the WHA, the WHA report will be submitted to the FAA for evaluation. The results of the WHA will serve as the basis for the subsequent Wildlife Hazard Management Plan (WHMP).

- **Wildlife Hazard Management Plan (WHMP):** Based on the results of the WHA, the WHMP will be compiled in general accordance with the guidelines in 14 CFR 139.337(f). This WHMP will serve the airport as an operational tool for managing wildlife hazards and may serve as justification for future AIP projects such as airport perimeter fencing improvements.

As required by 215.971, Florida Statutes, this scope of work includes but is not limited to consultant fees and survey costs. It includes all equipment, labor, and incidentals required to complete the program in accordance with FAA Advisory Circular (AC) 150/5200-33B, *Hazardous Wildlife Attractants On or Near Airports*. Wildlife Biologist(s) will be qualified in accordance with FAA AC 150/5200-36A, *Qualifications for Wildlife Biologist Conducting Wildlife Hazard Assessments and Training Curriculums for Airport Personnel Involved in Controlling Wildlife Hazards on Airports*. The Sponsor will comply with Florida Aviation Program Assurances.

**PROJECT JUSTIFICATION:**
Birds, deer, coyotes, and even alligators wandering onto runways can create serious problems for departing and landing aircraft. Aircraft collisions with wildlife, also commonly referred to as wildlife strikes, annually cost the civil aviation industry in the USA at least $500 million in direct damage and associated costs and over 500,000 hours of aircraft down time. Although the economic costs of wildlife strikes are extreme, the cost in human lives lost when aircraft crash as a result of strikes best illustrates the need for management of the wildlife strike problem.

The management of wildlife on and near airports is not usually an easily solved problem. This management can be as diverse as habitat manipulation to use of predators to repelling wildlife to lethal control of wildlife. Recognizing existing wildlife attractants, as well as mitigating the creation of new wildlife attractants on or near the airport will help to reduce the risk of wildlife strikes.

Land-use practices and habitat are the key factors determining the wildlife species and the size of wildlife populations that are attracted to airport environments. The recognition and control of those land-use practices and habitats on or near airports that attract hazardous wildlife are fundamental to effective Wildlife Hazard Management Plans. The FAA, through Advisory Circular 150/5200-33A, *Hazardous Wildlife Attractants on or Near Airports*, Appendix C, provides guidance on locating certain land uses that have the potential to attract hazardous wildlife on or near public-use airports. It also discusses airport development projects (including airport construction, expansion, and renovation) affecting aircraft movement near hazardous wildlife attractants. By controlling incompatible land uses on and round airports, hazards can be reduced.

**ENGINEER/BIOLOGIST:**
Professional services will be performed by AVCON, INC. with subconsultant support from SES Energy Services, LLC (dba Environmental Resource Solutions), a qualified airport wildlife biologist.

**SCOPE OF SERVICES:**

**Task 1—Wildlife Hazard Assessment (WHA):**

Prior to initiating the Wildlife Hazard Assessment (WHA) field work, the Consultant will thoroughly review the current FAA National Wildlife Strike Database Records and any additional information known about wildlife on or near the airport. The Consultant will conduct an interviews/meeting with airport staff to gather airport specific information and review the existing wildlife procedures.

In conducting the WHA, 14 CFR Part 139.337 (c)(2) requires the "identification of the wildlife species observed and their numbers, locations, local movements, and daily and seasonal occurrences." Many regions have dramatic seasonal differences in numbers and species of migratory birds. Even for non-migratory wildlife, such as deer and resident Canada geese, behavior and movement patterns can change significantly among seasons. Observations of wildlife at an airport and surrounding areas limited to a few days in a single season generally cannot adequately assess hazardous wildlife issues and associated habitat attractants. A 12-month assessment will be conducted so the seasonal patterns of birds and other wildlife using the airport and surrounding area during an annual cycle can be properly documented.

To adequately identify "the wildlife species observed and their numbers, locations, local movements, and daily and seasonal occurrences" during the WHA, the FAA and USDA/WS recommend that standardized survey procedures be used. These standardized procedures should provide an objective assessment of hazardous wildlife in the airport environment that can be repeated in future years for comparative purposes. Objective procedures for assessing bird populations will be based on North American Breeding Bird Survey methodology. Standardized counts of birds should be made at established survey points at least twice monthly. In addition, specialized surveys might be needed as part of the overall assessment to document large-to-mid-sized mammals, such as deer or jackrabbits (from vehicle using spotlight or night vision equipment), and small mammals, such as voles and mice (snap traps), on the airport. These specialized mammal surveys should be conducted at least twice during the 12-month period.

Dawn, midday, and dusk surveys will be conducted at approximately 10-15 fixed points on or near the air operations area (AOA). Survey points will be located to provide complete visual coverage of the AOA, generally observe arrival and departure corridors, and to view known wildlife attractants within 10,000-feet of the AOA. Night surveys will be conducted with a spotlight approximately one hour past sunset within the AOA. Recorded wildlife data will include species, number, grid-based location, observed activity, type of habitat used, and time and date of observation.

The Consultant will also conduct (as accessible) a qualitative review of potential wildlife attractants within a 5-mile area of the AOA. During the surveys, signs of wildlife such as scat, tracks, and other evidence will be recorded if observed and included in the data analysis. All observed wildlife attractants will be noted.

The Consultant will develop a draft report for review by the airport staff. The draft report will include a detailed listing of wildlife species observed, analysis of data collected (including charts and tables as needed), and wildlife attractants. The report will also include recommendations to reduce wildlife strike risks at the airport. Recommendations will consider both passive and active management techniques. The Consultant will incorporate comments from airport staff and develop a Final WHA report for Perry-Foley Airport.

Following the completion of the WHA, the WHA report will be submitted to the FAA for evaluation. The results of the WHA will serve as the basis for the subsequent Wildlife Hazard Management Plan (WHMP).

**Task 1—Wildlife Hazard Assessment (WHA) Payment & Deliverable Milestones.** Payments for the above-listed task will be made on a monthly basis and after the following deliverables are received or milestones occur:

- Submittal of monthly status report (i.e. each month)
- Submittal of Draft Wildlife Hazard Site Visit report and Final Wildlife Hazard Site Visit report

**Task 2—Wildlife Hazard Management Plan (WHMP):**

Following the FAA review of the Wildlife Hazard Assessment (WHA), the Consultant will work with airport staff to develop and implement a Wildlife Hazard Management Plan (WHMP) using the WHA as the basis for the plan (14 CFR 139.337 (e)(1–3)). At the same time, the FAA regional coordinator will contact the local U.S. Fish and Wildlife Service (USFWS), Ecological Services Field Office and request information about the presence of federally listed or proposed endangered or threatened species or designated or proposed critical habitat on or near the airport.

The WHMP is a concise document that generally follows the guidelines in 14 CFR 139.337 (f), including the following components:

(1) A list of the individuals having authority and responsibility for implementing aspects of the plan.
(2) A list prioritizing the following actions and target dates for their initiation and completion:
    a. Wildlife population management;
    b. Habitat modification; and
    c. Land use changes.
(3) Requirements for applicable copies of local, State, and Federal wildlife control permits.
(4) Identification of resources that the certificate holder will provide to implement the plan.
(5) Procedures to be followed during aircraft operations:
    a. Designation of personnel responsible for implementing the procedures;
    b. Provisions to conduct physical inspections of aircraft movement areas; and
    c. Wildlife hazard control measures.
(6) Procedures to review and evaluate the wildlife hazard management plan every 12 months.
(7) A training program conducted by a qualified wildlife damage management biologist to provide airport personnel with the knowledge and skills needed to successfully carry out the wildlife hazard management plan.

A Draft WHMP document (digital copy) will be provided to airport staff for review and comment. The Consultant will address airport comments and provide a Final WHMP (digital and print copies) to the airport for submittal to the Florida Department of Transportation and the Federal Aviation Administration. The Consultant will assist airport staff in addressing comments from the agencies and revise as necessary and resubmit the final document.

**Task 2—Wildlife Hazard Management Plan (WHMP) Payment & Deliverable Milestones.** Payments for the above-listed task will be made after the following deliverables are received or milestones occur:

- Submittal of Draft Wildlife Hazard Management Plan report
- Submittal of Final Wildlife Hazard Management Plan report

**PROJECT BUDGET ESTIMATES:**

| | |
|---|---|
| • Wildlife Hazard Assessment (12 months): | $ 78,500.00 |
| • Wildlife Hazard Management Plan: | 16,500.00 |
| Estimated Project Total: | $ 95,000.00 |

## CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

* APPLICANT'S ORGANIZATION

Taylor County

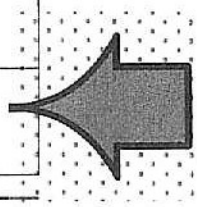
* PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Prefix: Mr. * First Name: Thomas Middle Name:

* Last Name: Demps Suffix:

* Title: Chairman

* SIGNATURE: * DATE: 06/06/2022



**TASK ORDER NO. 12**
**Professional Services**

**Airport Wildlife Hazard Management Program**
**June 1, 2022**
**Perry Foley Airport, Taylor County, Florida**

**Task Order No. 12**

**AVCON, INC.**, a Florida Corporation (hereinafter "CONSULTANT") agrees to perform and complete the following services (hereinafter "Services") for the **Taylor County Board of County Commissioners** (hereinafter "COUNTY"), in accordance with the terms and conditions of the Agreement for Professional Engineering, Planning, Design, and Construction Management Services, dated December 12, 2017, all of which terms and conditions are incorporated herein by reference.

**1. Task Location:** Perry Foley Airport
Taylor County, Florida

**2. Task Name:** Airport Wildlife Hazard Management Program

**3. Task Description/Scope of Services:** Consultant shall perform services as identified in Exhibit "A" – Scope of Services attached hereto.

**4. Compensation:** All work performed under this Task Order shall be compensated for on a Lump Sum basis as derived in Exhibit "A" – Scope of Services attached hereto and summarized as follows:

| **Tasks** | **AVCON Fee** |
|---|---|
| Task 1: Wildlife Hazard Assessment (WHA): | $ 78,500.00 |
| Task 2: Wildlife Hazard Management Plan (WHMP): | $ 16,500.00 |
| Totals: | $ 95,000.00 |

The Lump Sum fee for the services shall be Ninety-Five Thousand and 00/100 dollars ($95,000.00) and shall include all job-related travel costs, reprographic costs, printing/plotting costs, telephone/facsimile charges, and mail charges required to perform the work specified.

**5. Schedule:** The Wildlife Hazard Assessment (WHA) shall be conducted over 12 months, and the Wildlife Hazard Management Plan (WHMP) will be prepared over 3 months following completion of the WHA.

**6. Deliverables:** Consultant shall submit the following items:

| | |
|---|---|
| Task 1 | Monthly Status Report, digital copy |
| Task 1 | Draft Wildlife Hazard Assessment, digital copy |
| Task 1 | Final Wildlife Hazard Assessment, digital copy |
| Task 2 | Draft Wildlife Hazard Management Plan, digital copy |
| Task 2 | Final Wildlife Hazard Management Plan, digital copy |

Accepted by:

**Taylor County Board of County Commissioners**

By: _____

Printed Name: Thomas Demps

Title: Chairman

Accepted by:

**AVCON, Inc.**

By: _____

Printed Name: Virgil C. "Lee" Lewis, P.E.

Title: Vice President

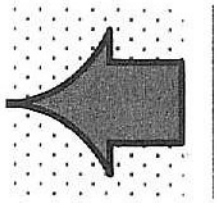


**EXHIBIT A: SCOPE OF SERVICES**

# AIRPORT WILDLIFE HAZARD MANAGEMENT PROGRAM

**Perry-Foley Airport (FPY)**
**Taylor County, Florida**
**March 2022**

**PROJECT DESCRIPTION:**
The Airport Wildlife Hazard Management Program at Perry-Foley Airport will generally involve quantifying wildlife activities and attractants on airport property and developing a management plan to enhance aviation safety. The program comprises two primary tasks:

- **Wildlife Hazard Assessment (WHA):** The WHA, conducted by a qualified biologist, constitutes a series of site visits on airport property by a qualified airport wildlife biologist over an approximate 12-month period to observe and document wildlife activity and attractants on the airport. The WHA provides the scientific basis for the development, implementation, and refinement of a subsequent Wildlife Hazard Management Plan (WHMP). Though parts of the WHA may be incorporated directly into the WHMP, they are two separate documents. Following the completion of the WHA, the WHA report will be submitted to the FAA for evaluation. The results of the WHA will serve as the basis for the subsequent Wildlife Hazard Management Plan (WHMP).

- **Wildlife Hazard Management Plan (WHMP):** Based on the results of the WHA, the WHMP will be compiled in general accordance with the guidelines in 14 CFR 139.337(f). This WHMP will serve the airport as an operational tool for managing wildlife hazards and may serve as justification for future AIP projects such as airport perimeter fencing improvements.

As required by 215.971, Florida Statutes, this scope of work includes but is not limited to consultant fees and survey costs. It includes all equipment, labor, and incidentals required to complete the program in accordance with FAA Advisory Circular (AC) 150/5200-33B, *Hazardous Wildlife Attractants On or Near Airports*. Wildlife Biologist(s) will be qualified in accordance with FAA AC 150/5200-36A, *Qualifications for Wildlife Biologist Conducting Wildlife Hazard Assessments and Training Curriculums for Airport Personnel Involved in Controlling Wildlife Hazards on Airports*. The Sponsor will comply with Florida Aviation Program Assurances.

**PROJECT JUSTIFICATION:**
Birds, deer, coyotes, and even alligators wandering onto runways can create serious problems for departing and landing aircraft. Aircraft collisions with wildlife, also commonly referred to as wildlife strikes, annually cost the civil aviation industry in the USA at least $500 million in direct damage and associated costs and over 500,000 hours of aircraft down time. Although the economic costs of wildlife strikes are extreme, the cost in human lives lost when aircraft crash as a result of strikes best illustrates the need for management of the wildlife strike problem.

The management of wildlife on and near airports is not usually an easily solved problem. This management can be as diverse as habitat manipulation to use of predators to repelling wildlife to lethal control of wildlife. Recognizing existing wildlife attractants, as well as mitigating the creation of new wildlife attractants on or near the airport will help to reduce the risk of wildlife strikes.

Land-use practices and habitat are the key factors determining the wildlife species and the size of wildlife populations that are attracted to airport environments. The recognition and control of those land-use practices and habitats on or near airports that attract hazardous wildlife are fundamental to effective Wildlife Hazard Management Plans. The FAA, through Advisory Circular 150/5200-33A, *Hazardous Wildlife Attractants on or Near Airports*, Appendix C, provides guidance on locating certain land uses that have the potential to attract hazardous wildlife on or near public-use airports. It also discusses airport development projects (including airport construction, expansion, and renovation) affecting aircraft movement near hazardous wildlife attractants. By controlling incompatible land uses on and round airports, hazards can be reduced.

**ENGINEER/BIOLOGIST:**
Professional services will be performed by AVCON, INC. with subconsultant support from SES Energy Services, LLC (dba Environmental Resource Solutions), a qualified airport wildlife biologist.

**SCOPE OF SERVICES:**

**Task 1—Wildlife Hazard Assessment (WHA):**

Prior to initiating the Wildlife Hazard Assessment (WHA) field work, the Consultant will thoroughly review the current FAA National Wildlife Strike Database Records and any additional information known about wildlife on or near the airport. The Consultant will conduct an interviews/meeting with airport staff to gather airport specific information and review the existing wildlife procedures.

In conducting the WHA, 14 CFR Part 139.337 (c)(2) requires the "identification of the wildlife species observed and their numbers, locations, local movements, and daily and seasonal occurrences." Many regions have dramatic seasonal differences in numbers and species of migratory birds. Even for non-migratory wildlife, such as deer and resident Canada geese, behavior and movement patterns can change significantly among seasons. Observations of wildlife at an airport and surrounding areas limited to a few days in a single season generally cannot adequately assess hazardous wildlife issues and associated habitat attractants. A 12-month assessment will be conducted so the seasonal patterns of birds and other wildlife using the airport and surrounding area during an annual cycle can be properly documented.

To adequately identify "the wildlife species observed and their numbers, locations, local movements, and daily and seasonal occurrences" during the WHA, the FAA and USDA/WS recommend that standardized survey procedures be used. These standardized procedures should provide an objective assessment of hazardous wildlife in the airport environment that can be repeated in future years for comparative purposes. Objective procedures for assessing bird populations will be based on North American Breeding Bird Survey methodology. Standardized counts of birds should be made at established survey points at least twice monthly. In addition, specialized surveys might be needed as part of the overall assessment to document large-to-mid-sized mammals, such as deer or jackrabbits (from vehicle using spotlight or night vision equipment), and small mammals, such as voles and mice (snap traps), on the airport. These specialized mammal surveys should be conducted at least twice during the 12-month period.

Dawn, midday, and dusk surveys will be conducted at approximately 10-15 fixed points on or near the air operations area (AOA). Survey points will be located to provide complete visual coverage of the AOA, generally observe arrival and departure corridors, and to view known wildlife attractants within 10,000-feet of the AOA. Night surveys will be conducted with a spotlight approximately one hour past sunset within the AOA. Recorded wildlife data will include species, number, grid-based location, observed activity, type of habitat used, and time and date of observation.

The Consultant will also conduct (as accessible) a qualitative review of potential wildlife attractants within a 5-mile area of the AOA. During the surveys, signs of wildlife such as scat, tracks, and other evidence will be recorded if observed and included in the data analysis. All observed wildlife attractants will be noted.

The Consultant will develop a draft report for review by the airport staff. The draft report will include a detailed listing of wildlife species observed, analysis of data collected (including charts and tables as needed), and wildlife attractants. The report will also include recommendations to reduce wildlife strike risks at the airport. Recommendations will consider both passive and active management techniques. The Consultant will incorporate comments from airport staff and develop a Final WHA report for Perry-Foley Airport.

Following the completion of the WHA, the WHA report will be submitted to the FAA for evaluation. The results of the WHA will serve as the basis for the subsequent Wildlife Hazard Management Plan (WHMP).

**Task 1—Wildlife Hazard Assessment (WHA) Payment & Deliverable Milestones.** Payments for the above-listed task will be made on a monthly basis and after the following deliverables are received or milestones occur:

- Submittal of monthly status report (i.e. each month)
- Submittal of Draft Wildlife Hazard Site Visit report and Final Wildlife Hazard Site Visit report

**Task 2—Wildlife Hazard Management Plan (WHMP):**

Following the FAA review of the Wildlife Hazard Assessment (WHA), the Consultant will work with airport staff to develop and implement a Wildlife Hazard Management Plan (WHMP) using the WHA as the basis for the plan (14 CFR 139.337 (e)(1–3)). At the same time, the FAA regional coordinator will contact the local U.S. Fish and Wildlife Service (USFWS), Ecological Services Field Office and request information about the presence of federally listed or proposed endangered or threatened species or designated or proposed critical habitat on or near the airport.

The WHMP is a concise document that generally follows the guidelines in 14 CFR 139.337 (f), including the following components:

(1) A list of the individuals having authority and responsibility for implementing aspects of the plan.

(2) A list prioritizing the following actions and target dates for their initiation and completion:
   a. Wildlife population management;
   b. Habitat modification; and
   c. Land use changes.

(3) Requirements for applicable copies of local, State, and Federal wildlife control permits.

(4) Identification of resources that the certificate holder will provide to implement the plan.

(5) Procedures to be followed during aircraft operations:
   a. Designation of personnel responsible for implementing the procedures;
   b. Provisions to conduct physical inspections of aircraft movement areas; and
   c. Wildlife hazard control measures.

(6) Procedures to review and evaluate the wildlife hazard management plan every 12 months.

(7) A training program conducted by a qualified wildlife damage management biologist to provide airport personnel with the knowledge and skills needed to successfully carry out the wildlife hazard management plan.

A Draft WHMP document (digital copy) will be provided to airport staff for review and comment. The Consultant will address airport comments and provide a Final WHMP (digital and print copies) to the airport for submittal to the Florida Department of Transportation and the Federal Aviation Administration. The Consultant will assist airport staff in addressing comments from the agencies and revise as necessary and resubmit the final document.

**Task 2—Wildlife Hazard Management Plan (WHMP) Payment & Deliverable Milestones.** Payments for the above-listed task will be made after the following deliverables are received or milestones occur:

- Submittal of Draft Wildlife Hazard Management Plan report
- Submittal of Final Wildlife Hazard Management Plan report

**PROJECT BUDGET ESTIMATES:**

| | |
|---|---|
| • Wildlife Hazard Assessment (12 months): | $ 78,500.00 |
| • Wildlife Hazard Management Plan: | 16,500.00 |
| Project Total: | $ 95,000.00 |

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IN THE CIRCUIT COURT, THIRD JUDICIAL CIRCUIT,
IN AND FOR TAYLOR COUNTY, FLORIDA

STEINHATCHEE MARINA AT DEAD MAN'S BAY, LLC,

Petitioner,

v.

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS,

Respondent.
_____/

Case No.:

Filed pursuant to Fla. R. App. P. 9.100(f)

**PETITION FOR WRIT OF CERTIORARI**

Petitioner, Steinhatchee Marina at Dead Man's Bay, LLC, files this Petition for Writ of Certiorari pursuant to Fla. R. App. P. 9.100(c)(2) and Fla. R. App. P. 9.100(f) against Respondent, Taylor County Board of County Commissioners.

**Introduction**

Petitioner challenges herein the final order rendered by the Respondent on or about May 3, 2022, through which Respondent ruled upon Petitioner's Application for Economic Development Ad Valorem Tax Exemption submitted pursuant to Chapter 70, Article II of the Code of Ordinances of Taylor County, Florida. A true and correct copy of the appealed order is attached hereto as Exhibit "A".

## Basis for Invoking Jurisdiction

This Court exercises jurisdiction over this matter pursuant to Article V, Section 5(b) of the Florida Constitution and Rule 9.100(c)(2) of the Florida Rules of Appellate Procedure.

## Statement of the Facts

Pursuant to Section 196.1995 of the Florida Statutes, the legislature authorized the board of county commissioners of any county to call a referendum to determine whether the county may grant economic development ad valorem tax exemptions. § 196.1995(1), Fla. Stat. Consistent with that authority and upon the approval by a majority referendum vote, Taylor County adopted the "Economic Development Ad Valorem Tax Exemption Ordinance of the Taylor County Board of County Commissioners" (the "Ordinance"). Sec. 70-31 – Sec. 70-42, Taylor County Code.

The Ordinance authorized the Taylor County Board of County Commissioners to grant economic development ad valorem tax exemptions in accordance with certain specified factors and requirements. Sec. 70-33(7), Taylor County Code. The Ordinance established an application and review process which included: (1) pre-screening and preliminary analysis by the Taylor County

Development Authority ("TCDA") Director or designee; (2) review and recommendation by the TCDA board of directors, including the degree and length of the exemption if approval is recommended; and (3) review by the property appraiser. Sec. 70-39(1)-(4), Taylor County Code. Upon completion of the review process, the Board of County Commission "*shall consider* the application, recommendation of the TCDA board of directors, recommendation and analysis of the TCDA director, and the property appraiser's report. Sec. 70-39(5), Taylor County Code (emphasis added).

On or about February 1, 2022, Petitioner, planning to establish a new business within a designated enterprise zone, submitted an application under the Ordinance. Upon review of Petitioner's application, the TCDA's director and the TCDA board of directors recommended Petitioner receive a 100% tax exemption as to both real and tangible property taxes for a period of 10 years.[1] A true and correct copy of this recommendation is attached hereto as Exhibit "B".

[1] 100% exemption for 10 years is the maximum economic development ad valorem tax exemption permitted under the relevant Florida Statutes and Taylor County Code.

Thereafter, the Taylor County Board of County Commissioners considered Petitioner' application at a public meeting noticed for and conducted on March 7, 2022. At that meeting, the Board of County Commissioners, as required by the Ordinance, considered the enumerated factors and unanimously voted to approve Petitioner's recommended tax exemption (for 100% for 10 years as to both real and tangible property taxes). Consistent with that decision, the Board of County Commissioners prepared and advertised a proposed ordinance granting Petitioner the full exemption. A true and correct copy of this proposed ordinance is attached hereto as Exhibit "C".

The Board of County Commissioners then considered the proposed ordinance at a public meeting noticed for and conducted on April 19, 2022. At this meeting, the Board of County Commissioners jettisoned their prior decision and, ignoring the specific criteria set forth in the Ordinance, considered, *inter alia*, (i) undisclosed ex parte communications, and (ii) entirely new extra-statutory criteria for determining Petitioner's application. Specifically, one or more of the Commissioners proposed a departure from the Ordinance criteria vis-à-vis a new "matrix" of factors that would materially prejudice Petitioner's application. One of the

Commissioner's admitted at the meeting that "all of the commissioners got a copy of the matrix" prior to the meeting. However, the Board never provided this matrix to Petitioner nor was it made available to the public through the Board's agenda packet.

As a result, the Board of County Commissioners sought to give Petitioner no ad valorem tax exemption whatsoever, prompting their attorney to admonish that they would "get all kinds of problems with that" and they "just can't change the Ordinance in the middle of the stream." Ultimately, the Board arbitrarily approved only a 50% tax exemption for a term of five years (effectively only 25% of the total exemption they approved just a few weeks prior under the Ordinance's specified criteria). Thereafter, Petitioner timely filed this petition.

## Nature of the Relief Sought

Petitioner respectfully requests this Court grant this petition, quash the final order, and direct Respondent to grant Petitioner's application consistent with its decision at the March 7, 2022 meeting, the requirements of due process, the essential requirements of law and the competent substantial evidence.

## Argument

In its consideration of Petitioner's application, the Board of County Commissioners acted in a quasi-judicial capacity. *Board of County Commissioners of Brevard County v. Snyder*, 627 So. 2d 469, 474 (Fla. 1993) ("legislative action results in the formulation of a general rule of policy, whereas judicial action results in the application of a general rule of policy"). First-tier certiorari review of a local government's quasi-judicial action is a matter of right and requires consideration of three issues:

(1) whether procedural due process was afforded to the parties;

(2) whether the local government observed the essential requirements of law; and

(3) whether the local government's decision was supported by competent substantial evidence as reflected in the record of the proceedings below.

*Broward Cty. v. G.B.V. Int'l., Ltd.*, 787 So.2d 838, 843 (Fla. 2001) (citing *City of Deerfield Beach v. Vaillant*, 419 So.2d 624 (Fla.1982)).

Each of these three factors mandates the relief sought herein. While the Ordinance vested the Board of County Commissioner's

with discretion in its review of Petitioner's application, the Ordinance specifically limited that discretion by enumerating the factors the Board was required to consider.

At its April 19, 2022 meeting the Board departed from those factors. The Board's resulting decision represented a departure from the essential requirements of law and was not supported by the competent substantial evidence actually presented at the hearings below. More troubling, the April 19 hearing provided a basis to conclude that the Board acted, in whole or in part, on its consideration of undisclosed, ex parte communications and entirely new, unauthorized criteria. As such, the Board's actions and consideration of undisclosed ex parte communications deprived Petitioner of procedural due process. *Jennings v. Dade County,* 589 So. 2d 1337, 1341 (3d DCA 1991) ("ex parte communications are inherently improper and are anathema to quasi-judicial proceedings").

**Record Below and Amended Petition**

As of the date of this Petition, a written record of the proceedings below is not available to Petitioner. Such record is, of course, necessary to construct Petitioner's argument and for this court's

review. However, the lack of a currently available record does not relieve Petitioner from the jurisdictional deadlines for the filing of this Petition for Writ of Certiorari.

Petitioner requests and reserves the right to file an Amended Petition for Writ of Certiorari to include a requisite Appendix and further requests that the court refrain from making a determination concerning the issuance of an Order to Show Cause pending the filing of such an amended petition. Petitioner's request is consistent with Fla. R. App. P. 9.040(d) which provides that "the court may permit any part of the proceeding to be amended so that it may be disposed of on the merits."

Upon review of an amended petition, Petitioner requests that this court enter an Order directing the Respondent to show cause why this Court should not grant the relief sought herein.

WHEREFORE Petitioner, Steinhatchee Marina at Dead Man's Bay, LLC, requests this Honorable Court grant this Petition and grant such further relief as sought herein.

Dated this 19th day of May, 2022.

**BURR & FORMAN LLP**

By: */s/ M. Scott Thomas*

**M. SCOTT THOMAS**
Florida Bar No.: 0994898
**JASON GABRIEL**
Florida Bar No.: 0547281
50 North Laura Street
Suite 3000
Jacksonville, Florida 32202
Telephone: (904) 232-7200
Facsimile: (904) 232-7201

**ATTORNEYS FOR PETITIONER**

**Primary and Secondary E-mail Addresses:**
msthomas@burr.com
jgabriel@burr.com
jmlewis@burr.com
rgreene@burr.com

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 19th day of May 2022, I electronically filed the foregoing with the Clerk of Court using the Florida Courts E-Filing Portal and will thereafter effect service via regular mail to:

Thomas Demps, Chairman
Board of County Commissioners
Taylor County
201 E. Green Street
Perry, Florida 32347

Conrad C. Bishop, Jr.
County Attorney, Taylor County
411 N. Washington Street
Perry, Florida 32348

*/s/ M. Scott Thomas*
Attorney

# EXHIBIT A

**ORDINANCE NO. 2022-04**

**AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION TO STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, CORPORATION OF THE STATE OF FLORIDA; SPECIFYING THE ITEMS EXEMPTED; PROVIDING AN EXPIRATION DATE FOR THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF F.S. 196.012; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; PROVIDING A REQUIREMENT FOR AN ANNUAL REPORT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, economic development and the creation of jobs are priorities of the Taylor County Board of County Commissioners; and

**WHEREAS**, the citizens of Taylor County voted to authorize the Board of County Commissioners to provide economic incentives to new and/or expanding businesses in the November 2018 election; and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, has requested that the Taylor County Board of County Commissioners exempt ad valorem taxes for its improvement to its existing facility and construction of new facility and new manufacturing equipment, in Steinhatchee; and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, anticipates a minimum of $6,707,818.00 in capital investment at their Steinhatchee facility during the next 10 years, and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, anticipates a minimum of 35 quality jobs to be created at their Steinhatchee facility during the next 10 years, and

**WHEREAS**, the Property Appraiser has provided the Taylor County Board of County Commissioners with its report as required by Chapter 196.1995(9) F.S.; and

**WHEREAS**. It has been determined that STEINHATCHEE MARINA AT DEADMAN'S BAY , LLC, meets the requirements of Chapter 196.012 F.S., expansion of an existing business in Taylor County.

**THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, as follows:**

**SECTION** 1. The Ordinance shall create Ad Valorem Tax Exemption for STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC.

**SECTION** 2. An Economic Development Ad Valorem Tax Exemption is hereby granted to STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, locating in Taylor County, at 104 First Avenue SW, Steinhatchee, Florida 32359.

(a) The total amount of revenue available to Taylor County from ad valorem tax

sources for the current fiscal year is $13,476,181. $ 121,348 is lost to Taylor County for the current fiscal year by virtue of exemptions currently in effect from previous years.

(b) The tax exemption hereby granted shall be for a term of 5 years, commencing with the first year the new improvements and personal property are added to the assessment roll, and lasting 4 additional years thereafter, for 50% annually of the increase in taxes due to the existing facility and the construction of the new facility.

(c) In accordance with the findings of the Board of County Commissioners and the Property Appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of a new business, as defined by Chapter 196.012, Florida Statutes.

(d) STEINHACHEE MARINA AT DEADMAN'S BAY, LLC, shall submit to the County an annual report providing evidence of continued compliance with the definition of a new business or an expansion of an existing business for each of the five years during which STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, is eligible to receive ad valorem tax exemption. The annual report shall be submitted to the County Administrator by January 31 of each year. If the annual report is not received, or if the annual report indicates that STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, no longer meets the criteria of Chapter F.S. 196.012, the County Administrator shall make a report to the Board of County Commissioners for consideration of revocation of this ordinance granting the tax exemption. The Board reserves the right to reduce the percentage of the exemption of STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC.

**SECTION 3. Severability.** If any word, phrase, clause, section or portion of this Ordinance shall be held Invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

**SECTION 4. Effective Date.** This ordinance shall become effective immediately upon receipt of official acknowledgement from the office of the Secretary of State of Florida that this ordinance has been filed in said office.

**PASSED AND ADOPTED** in regular session this 19th day of April, 2022.

BOARD OF COUNTY COMMISSIONERS TAYLOR COUNTY SEAL FLORIDA

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: Thomas Demps
THOMAS DEMPS, Chairperson

ATTEST:

Danielle Mueller
for GARY KNOWLES, Clerk

# EXHIBIT B

NORTH FLORIDA'S
RISING STAR
TAYLOR COUNTY DEVELOPMENT AUTHORITY

Taylor County Board of County Commissioners
201 East Green Street
Perry, Florida 32347
tcbcc@taylorcountygov.com

Date: February 18, 2022

**Economic Development Ad Valorem Property Tax Exemption Application for Steinhatchee Marina at Deadman's Bay, LLC**

Dear Board Members,

Per the County's Code, one of the duties of the Director of the Taylor County Development Authority is to review tax abatement applications to determine whether the application is complete and meets the requirements of the County Code. Since the TCDA does not presently have a Director, this task has fallen to me in the interim.

Steinhatchee Marina at Deadman's Bay, LLC submitted an application for exemption to the TCDA on February 1, 2022. Steinhatchee Marina at Deadman's Bay, LLC is requesting the following exemption: Real and Personal Property. The TCDA has reviewed said application and found that it is complete, and that Steinhatchee Marina at Deadman's Bay, LLC is elegible for the requested exemption.

The economic impact of said exemption, if granted as requested by Steinhatchee Marina at Deadman's Bay, LLC, is as follows:

| Jobs | |
|---|---|
| Full time jobs added: | 29 |
| Part time jobs added: | 6 |
| Temporary jobs added: | ---- |

| Real Property Tax ("RPT") | | |
|---|---|---|
| Duration of tax abatement in years: | | 10 |
| Increase in annual RTP revenue, averaged over ten (10) years, before exemption applied: | | $47,574.85 |
| Estimated annual average RTP exemption amount: | 25% | -$11,893.71 |
| | 50% | -$23,787.42 |
| | 75% | -$35,681.13 |
| | 100% | -$47,574.85 |
| Net increase in average annual RTP revenue after exemption applied: | 25% | $35,681.13 |
| | 50% | $23,787.42 |
| | 75% | $11,893.71 |
| | 100% | $0.00 |

| | | |
|---|---|---|
| Total increase in RTP revenue, over ten (10) years, before exemption applied: | | $475,748.45 |
| | | |
| Total increase in RTP revenue, over ten (10) years, after exemption applied: | 25% | $356,811.34 |
| | 50% | $237,874.23 |
| | 75% | $118,937.11 |
| | 100% | $0.00 |
| | | |
| Total RTP savings to applicant over ten (10) year tax exemption period: | 25% | $118,937.11 |
| | 50% | $237,874.23 |
| | 75% | $356,811.34 |
| | 100% | $475,748.45 |

| Tangible Personal Property Tax ("TPPT") | | |
|---|---|---|
| Duration of tax abatement in years: | | 10 |
| | | |
| Increase in annual TPPT revenue, averaged over ten (10) years, before exemption applied: | | $2,997.23 |
| | | |
| Estimated annual average TPPT exemption amount: | 25% | -$749.31 |
| | 50% | -$1,498.62 |
| | 75% | -$2,247.92 |
| | 100% | -$2,997.23 |
| | | |
| Net increase in average annual TPPT revenue after exemption applied: | 25% | $2,247.92 |
| | 50% | $1,498.62 |
| | 75% | $749.31 |
| | 100% | $0.00 |
| | | |
| Total increase in TPPT revenue, over ten (10) years, before exemption applied: | | $29,972.32 |
| | | |
| Total increase in TPPT revenue, over ten (10) years, after exemption applied: | 25% | $22,479.24 |
| | 50% | $14,986.16 |
| | 75% | $7,493.08 |
| | 100% | $0.00 |
| | | |
| Total TPPT savings to applicant over ten (10) year tax exemption period: | 25% | $7,493.08 |
| | 50% | $14,986.16 |
| | 75% | $22,479.24 |
| | 100% | $29,972.32 |

The TCDA Board hereby recommends that the County Commission take the following action:

**Pass an ordinance granting a 100% tax exemption as to both real property taxes and tangible property taxes, for a period of 10 years, if deemed appropriate in the discretion of the Board of County Commissioners.**

The TCDA appreciates the opportunity to assist the County Commission in this matter, and looks forward to continued economic development success to come.

Respectfully,

Wallace Holmes
Chairperson
Taylor County Development Authority

# EXHIBIT C

**ORDINANCE NO. _____**

**AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION TO STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, CORPORATION OF THE STATE OF FLORIDA; SPECIFYING THE ITEMS EXEMPTED; PROVIDING AN EXPIRATION DATE FOR THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF F.S. 196.012; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; PROVIDING A REQUIREMENT FOR AN ANNUAL REPORT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, economic development and the creation of jobs are priorities of the Taylor County Board of County Commissioners; and

**WHEREAS**, the citizens of Taylor County voted to authorize the Board of County Commissioners to provide economic incentives to new and/or expanding businesses in the November 2018 election; and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, has requested that the Taylor County Board of County Commissioners exempt ad valorem taxes for its improvement to its existing facility and construction of new facility and new manufacturing equipment, in Perry; and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, anticipates a minimum of $6,707,818.00 in capital investment at their Perry facility during the next 10 years, and

**WHEREAS**, STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, anticipates a minimum of 35 quality jobs to be created at their Perry facility during the next 10 years, and

**WHEREAS**, the Property Appraiser has provided the Taylor County Board of County Commissioners with its report as required by Chapter 196.1995(9) F.S.; and

**WHEREAS**. It has been determined that STEINHATCHEE MARINA AT DEADMAN'S BAY , LLC, meets the requirements of Chapter 196.012 F.S., expansion of an existing business in Taylor County.

**THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, as follows:**

**SECTION 1.** The Ordinance shall create Ad Valorem Tax Exemption for STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC.

**SECTION 2.** An Economic Development Ad Valorem Tax Exemption is hereby granted to STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, locating in Taylor County, at 104 First Avenue SW, Steinhatchee, Florida 32359.

(a) The total amount of revenue available to Taylor County from ad valorem tax sources for the current fiscal year is $_____. $_____ is lost to Taylor

County for the current fiscal year by virtue of exemptions currently in effect from previous years.

(b) The tax exemption hereby granted shall be for a term of 10 years, commencing with the first year the new improvements and personal property are added to the assessment roll, and lasting 9 additional years thereafter, for 100% annually of the increase in taxes due to the existing facility and the construction of the new facility.

(c) In accordance with the findings of the Board of County Commissioners and the Property Appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of a new business, as defined by Chapter 196.012, Florida Statutes.

(d) STEINHACHEE MARINA AT DEADMAN'S BAY, LLC, shall submit to the County an annual report providing evidence of continued compliance with the definition of a new business or an expansion of an existing business for each of the ten years during which STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, is eligible to receive ad valorem tax exemption. The annual report shall be submitted to the County Administrator by January 31 of each year. If the annual report is not received, or if the annual report indicates that STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, no longer meets the criteria of Chapter F.S. 196.012, the County Administrator shall make a report to the Board of County Commissioners for consideration of revocation of this ordinance granting the tax exemption. The Board reserves the right to reduce the percentage of the exemption of STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC.

**SECTION 3. Severability.** If any word, phrase, clause, section or portion of this Ordinance shall be held Invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

**SECTION 4. Effective Date.** This ordinance shall become effective immediately upon receipt of official acknowledgement from the office of the Secretary of State of Florida that this ordinance has been filed in said office.

**PASSED AND ADOPTED** in regular session this ___ day of _____, 2022.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY:_____
THOMAS DEMPS, Chairperson

ATTEST:

_____
GARY KNOWLES, Clerk

NOTICE (PURSUANT TO FLORIDA STATUTE 125.66)

Notice is hereby given that the Board of County Commissioners of Taylor County, Florida will hold a public hearing on the passage of the proposed Ordinance Granting an Economic Development Ad Valorem Tax Exemption to Steinhatchee Marina at Deadman's Bay, LLC, the public hearing shall be held at the Board of County Commission Meeting Room, Taylor County Courthouse Annex, Old Post Office Building in Perry, Florida, at the regular board meeting on _____, 2022, at _____. The title of the proposed ordinance is:

**AN ORDINANCE GRANTING AN ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION TO STEINHATCHEE MARINA AT DEADMAN'S BAY, LLC, CORPORATION OF THE STATE OF FLORIDA; SPECIFYING THE ITEMS EXEMPTED; PROVIDING AN EXPIRATION DATE FOR THE EXEMPTION; FINDING THAT THE BUSINESS MEETS THE REQUIREMENTS OF F.S. 196.012; PROVIDING FOR PROOF OF ELIGIBILITY FOR EXEMPTION; PROVIDING A REQUIREMENT FOR AN ANNUAL REPORT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

The proposed ordinance may be inspected by the public at the Clerk of the Circuit Court's Office at the Taylor County Courthouse, Perry, Taylor County, Florida.

All members of the public are welcome to attend. Notice is further hereby given, pursuant to Florida Statute 286.0105, that any person or persons deciding to appeal any matter considered at this public hearing will need a record of the hearing and may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

DATED this ___ day of _____, 2022, by GARY KNOWLES, Clerk of the Circuit Court and Clerk of the Board of County Commissioners of Taylor County, Florida.

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# TAYLOR COUNTY BOARD OF COMMISSIONERS

***County Commission Agenda Item***

| | |
|---|---|
| **SUBJECT/TITLE:** | The Board to continue discussions regarding County owned lots located in Keaton Beach. |
| **MEETING DATE REQUESTED:** | June 6, 2022 |

**Statement of Issue:** To further discuss the pending sale of County owned properties.

**Recommended Action:**

**Fiscal Impact:** TBD

**Budgeted Expense:** N/A

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 838-3500 X 6

## SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues**: The Board of County Commissioners have voted to sell both County owned parcels located on Marina Drive at Keaton Beach.

The adjacent land owner for the "smaller" of the two lots has expressed an interest in submitted a bid to purchase the lot; however, is asking if there will be a requirement for a minimum bid.

The appraisal for the smaller of the two lots is $58,000.

**Options:** Approve/not approve

**Attachments:** Appraisal
Letter to Adjacent Property Owner

# APPRAISAL OF REAL PROPERTY



**LOCATED AT**

Marina Road
Perry, FL 32348
Parcel 2 - Lot 3 Block A, Keaton Beach

**FOR**

Taylor County Board of County Commissioners
P. O. Box 620
Perry, FL 32348

**OPINION OF VALUE**

58,000

**AS OF**

10/25/2021

**BY**

Jim B. Marsh, Cert Res RD1080
Marsh Appraisal Service
3926 Monterey Pines Trail
Tallahassee, FL 32309
(850) 878-0009
jimmarsh13@gmail.com

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | File No. | 21588 | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |

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## SUMMARY OF SALIENT FEATURES

| | | |
|---|---|---|
| SUBJECT INFORMATION | Subject Address | Marina Road |
| | Legal Description | Parcel 2 - Lot 3 Block A, Keaton Beach |
| | City | Perry |
| | County | Taylor |
| | State | FL |
| | Zip Code | 32348 |
| | Census Tract | 9504.00 |
| | Map Reference | USCensTractBNA |
| SALES PRICE | Sale Price | $ |
| | Date of Sale | |
| CLIENT | Client | Taylor County Board of County Commissioners |
| | Client | Taylor County Board of County Commissioners |
| DESCRIPTION OF IMPROVEMENTS | Size (Square Feet) | |
| | Price per Square Foot | $ |
| | Location | Coastal |
| | Age | |
| | Condition | |
| | Total Rooms | |
| | Bedrooms | |
| | Baths | |
| APPRAISER | Appraiser | Jim B. Marsh, Cert Res RD1080 |
| | Date of Appraised Value | 10/25/2021 |
| VALUE | Opinion of Value | $ 58,000 |

Marsh Appraisal Service

# LAND APPRAISAL REPORT

File No. 21588

**SUBJECT**

Borrower Taylor County Board of CC | Census Tract 9504.00 | Map Reference USCensTractBNA

Property Address Marina Road

City Perry | County Taylor | State FL | Zip Code 32348

Legal Description Parcel 2 - Lot 3 Block A, Keaton Beach

Sale Price $ | Date of Sale | Loan Term | yrs. | Property Rights Appraised ☒ Fee ☐ Leasehold ☐ De Minimis PUD

Actual Real Estate Taxes $ | (yr) | Loan charges to be paid by seller $ | Other sales concessions

Lender/Client Taylor County Board of County Commissioners | Address P. O. Box 620, Perry, FL 32348

Occupant Vacant | Appraiser Jim B. Marsh, Cert Res RD10 | Instructions to Appraiser

**NEIGHBORHOOD**

| | | | | | | Good | Avg. | Fair | Poor |
|---|---|---|---|---|---|---|---|---|---|
| Location | ☐ Urban | ☒ Suburban | ☐ Rural | | Employment Stability | ☐ | ☒ | ☐ | ☐ |
| Built Up | ☒ Over 75% | ☐ 25% to 75% | ☐ Under 25% | | Convenience to Employment | ☐ | ☒ | ☐ | ☐ |
| Growth Rate | ☐ Fully Dev. | ☐ Rapid | ☒ Steady | ☐ Slow | Convenience to Shopping | ☐ | ☒ | ☐ | ☐ |
| Property Values | | ☐ Increasing | ☒ Stable | ☐ Declining | Convenience to Schools | ☐ | ☒ | ☐ | ☐ |
| Demand/Supply | | ☒ Shortage | ☐ In Balance | ☐ Oversupply | Adequacy of Public Transportation | ☐ | ☒ | ☐ | ☐ |
| Marketing Time | | ☐ Under 3 Mos. | ☒ 4-6 Mos. | ☐ Over 6 Mos. | Recreational Facilities | ☐ | ☒ | ☐ | ☐ |
| Present Land Use | 96 % One-Unit | % 2-4 Unit | % Apts. | 1 % Condo | 1 % Commercial | ☐ | ☒ | ☐ | ☐ |
| | % Industrial | 2 % Vacant | % | | | ☐ | ☒ | ☐ | ☐ |
| Change in Present Land Use | ☒ Not Likely | ☐ Likely (*) | ☐ Taking Place (*) | | Property Compatibility | ☐ | ☒ | ☐ | ☐ |
| | (*) From | To | | | Protection from Detrimental Conditions | ☐ | ☒ | ☐ | ☐ |
| Predominant Occupancy | ☒ Owner | ☐ Tenant | 0-5 % Vacant | | Police and Fire Protection | ☐ | ☒ | ☐ | ☐ |
| One-Unit Price Range | $ 120 to $ 600 | Predominant Value $ 325 | | | General Appearance of Properties | ☐ | ☒ | ☐ | ☐ |
| One-Unit Age Range | 1 yrs. to 70 yrs. | Predominant Age 30 yrs. | | | Appeal to Market | ☐ | ☒ | ☐ | ☐ |

Comments including those factors, favorable or unfavorable, affecting marketability (e.g. public parks, schools, view, noise) Single family residential neighborhood community located in southern Taylor County at the Gulf of Mexico. Neighborhood offers commercial and residential access to the Gulf of Mexico for boat and fishing. No adverse neighborhood factors or conditions are observed that affect marketability or value.

**SITE**

Dimensions See attached survey = 2,614 sf ☒ Corner Lot

Zoning Classification RSF-1 | Present Improvements ☐ Do ☐ Do Not Conform to Zoning Regulations

Highest and Best Use ☐ Present Use ☒ Other (specify) Residential - Currently unimporved

| Public | | Other (Describe) |
|---|---|---|
| Elec. | ☒ | |
| Gas | ☐ | |
| Water | ☒ | |
| San. Sewer | ☒ | |
| | ☐ | Underground Elect. & Tel. |

OFF SITE IMPROVEMENTS

Street Access ☒ Public ☐ Private

Surface Paved

Maintenance ☒ Public ☐ Private

☐ Storm Sewer ☐ Curb/Gutter

☐ Sidewalk ☐ Street Lights

Topo Level

Size Typical

Shape Irregular

View Other Similar Residential Properties

Drainage Appears Adequate

Is the property located in a FEMA Special Flood Hazard Area? ☒ Yes ☐ No

Comments (favorable or unfavorable including any apparent adverse easements, encroachments, or other adverse conditions) Boundary survey is attached and notes the flood zone to be AE-17 per Flood Map Panel #12130579 E, dated 02/01/2019 a copy of which is also attached. The survey also notes the dimensions of the lot as well as the acreage. The site is atypical for this market as its size and shape create limitations regarding the imrovements that can be placed on it..

**MARKET DATA ANALYSIS**

The undersigned has recited the following recent sales of properties most similar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to or more favorable than the subject property, a minus (-) adjustment is made, thus reducing the indicated value of subject; if a significant item in the comparable is inferior to or less favorable than the subject property, a plus (+) adjustment is made thus increasing the indicated value of the subject.

| ITEM | SUBJECT PROPERTY | COMPARABLE NO. 1 | | COMPARABLE NO. 2 | | COMPARABLE NO. 3 | |
|---|---|---|---|---|---|---|---|
| Address | Marina Rd Perry, FL 32348 | 21030 Keaton Beach Dr Perry, FL 32348 | | 21000 Marina Rd Perry, FL 32348 | | 20906 Marina Rd Perry, FL 32348 | |
| Proximity to Subject | | 0.31 miles SW | | 0.41 miles S | | 0.33 miles S | |
| Sales Price | $ | | $ 147,500 | | $ 145,000 | | $ 160,000 |
| Price S/Ac | $ | | $ | | $ | | $ |
| Data Source(s) | Public Records | Public Records | | Public Records | | | |
| ITEM | DESCRIPTION | DESCRIPTION | +(-) $ Adjust. | DESCRIPTION | +(-) $ Adjust. | DESCRIPTION | +(-) $ Adjust. |
| Date of Sale/Time Adj. | | 07/26/2021 | 0 | 05/28/2021 | 0 | 04/19/2021 | 0 |
| Location | Coastal | Coastal | | Coastal | | Coastal | |
| Site/View | 2,614 sf/Canal | 4,792 sf/Canal | -88,500 | 4,792 sf/Canal | -87,000 | 4,792 sf/Canal | -85,250 |
| Add Featrures | None | None | | None | | CookShed/Patios | -18,000 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Sales or Financing Concessions | None | ArmsLength | 0 | ArmsLength | | ArmsLength | |
| Net Adj. (Total) | | ☐ + ☒ - | $ -88,500 | ☐ + ☒ - | $ -87,000 | ☐ + ☒ - | $ -103,250 |
| Indicated Value of Subject | | | $ 59,000 | | $ 58,000 | | $ 56,750 |

Comments on Market Data The 3 sales included in this evaluation provide a reasonable value indication for the subject as all are simlar in size, location, topograghy, ingress/egress, additional features

**RECONCILIATION**

Comments and Conditions of Appraisal No warranties are implied by statements made within this Appraisal Report.

Final Reconciliation All 3 comps warrant consideration in the final estimate of value therefore they are weighted as follows: Comp 1- 33.33%, Comp 2- 33.33%, Comp 3 - 33.33%, with the final estimate of $58,000

I (WE) ESTIMATE THE MARKET VALUE, AS DEFINED, OF THE SUBJECT PROPERTY AS OF 10/25/2021 TO BE $ 58,000

Appraiser Jim B. Marsh, Cert Res RD1080

Date of Signature and Report 10/31/2021

Title Cert Res RD1080

State Certification # RD1080 ST FL

Or State License # ST

Expiration Date of State Certification or License 11/30/2022

Date of Inspection (if applicable) 10/25/2021

Supervisory Appraiser (if applicable)

Date of Signature

Title

State Certification # ST

Or State License # ST FL

Expiration Date of State Certification or License 11/30/2020

☐ Did ☐ Did Not Inspect Property Date of Inspection

# ENVIRONMENTAL ADDENDUM

APPARENT* HAZARDOUS SUBSTANCES AND/OR DETRIMENTAL ENVIRONMENTAL CONDITIONS

File # 21588

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | | | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |

***Apparent is defined as that which is visible, obvious, evident or manifest to the appraiser.**

This Environmental Addendum is for use with any real estate appraisal. Only the statements which have been marked by the appraiser apply to the Subject property.

This addendum reports the results of the appraiser's routine viewing of and inquiries about the subject property and its surrounding area. It also states what assumptions were made about any observed evidence of any hazardous substances and/or detrimental environmental conditions. **The appraiser is not an expert environmental inspector** and therefore might be unaware of existing hazardous substances and/or detrimental environmental conditions which may have a negative effect on the safety or value of the property. It is possible that tests and inspections made by a qualified environmental inspector would reveal the existence of hazardous materials and/or detrimental environmental conditions on or around the property that would negatively affect its safety and value.

## DRINKING WATER

☒ Drinking water is supplied to the subject from a municipal water supply which is considered safe. However, the only way to be absolutely certain that the water meets published standards is to have it tested at all discharge points.

☐ Drinking water is supplied by a well or other non-municipal source. It is recommended that tests be made to be certain that the property is supplied with adequate drinking water.

☒ Lead can get into drinking water from its source, the pipes, at all discharge points, plumbing fixtures and/or appliances. The only way to be certain that water does not contain an unacceptable lead level is to have it tested at all discharge points.

☒ **The opinion of value is based on the assumption that there is an adequate supply of safe, lead-free drinking water.**

Comments: The appraiser is not an expert in the field of determining the existence of hazardous substances and/or detrimental environmental conditions and makes no warranty in regards to the quality and/or quantity of potable water on the site.

## SEWER SYSTEM

☒ Sewage is removed from the property by a municipal sewer system.

☐ Sewage is disposed of by a septic system or other sanitary on-site waste disposal system. The only way to determine that the disposal system is adequate and in good good working condition is to have it inspected by a qualified inspector.

☒ **The opinion of value is based on the assumption that the sewage is disposed of by a municipal sewer or an adequate properly permitted alternate treatment system in good condition.**

Comments: The appraiser is not an expert in the field of of sanitary waste disposal and therefore makes no warranty in regards to the disposal of it on the subject site.

## SOIL CONTAMINANTS

☒ There are no apparent signs of soil contaminants on or near the subject property (except as stated in Comments, below). It is possible that research, inspection and testing by a qualified environmental inspector would reveal existing and/or potential hazardous substances and/or detrimental environmental conditions on or around the property that would negatively affect its safety and value.

☒ **The opinion of value is based on the assumption that the subject property is free of soil contaminants.**

Comments: The appraiser is not an expert in the field of determining the existence of soil contaminants and therefore makes no warranty as to its existence on the site.

## ASBESTOS

☐ All or part of the improvements were constructed before 1979 when asbestos was a common building material. The only way to be certain that the property is free of friable and non-friable asbestos is to have it inspected and tested by a qualified asbestos inspector.

☐ The improvements were constructed after 1979. No apparent friable asbestos was observed (except as stated in Comments, below).

☒ **The opinion of value is based on the assumption that there is no uncontained friable asbestos or other hazardous asbestos material on the property.**

Comments: The appraiser is not an expert in the field of determining the existence of asbestos and/or the abatement thereof and therefore makes no warranty in regards to its existence on the site.

## PCBs (POLYCHLORINATED BIPHENYLS)

☒ There were no apparent leaking fluorescent light ballasts, capacitors or transformers anywhere on or nearby the property (except as stated in Comments, below).

☒ There was no apparent visible or documented evidence known to the appraiser of soil or groundwater contamination from PCBs anywhere on the property (except as reported in Comments below).

☒ **The opinion of value is based on the assumption that there are no uncontained PCBs on or nearby the property.**

Comments: The appraiser is not an expert in the field of determining the existence of PCB determination and therefore makes no warranty in regards to its existence of it on the site.

## RADON

☒ The appraiser is not aware of any radon tests made on the subject property within the past 12 months (except as stated in Comments, below).

☒ The appraiser is not aware of any indication that the local water supplies have been found to have elevated levels of radon or radium.

☒ The appraiser is not aware of any nearby properties (except as stated in Comments, below) that were or currently are used for uranium, thorium or radium extraction or phosphate processing.

☒ **The opinion of value is based on the assumption that the Radon level is at or below EPA recommended levels.**

Comments: The appraiser is not an expert in the field of determining the existence of radon and therefore makes no warranty as to the existence of it on the subject property.

## USTs (UNDERGROUND STORAGE TANKS)

☒ There is no apparent visible or documented evidence known to the appraiser of any USTs on the property nor any known historical use of the property that would likely have had USTs.

☒ There are no apparent petroleum storage and/or delivery facilities (including gasoline stations or chemical manufacturing plants) located on adjacent properties (except as reported in Comments below).

☒ There are apparent signs of USTs existing now or in the past on the subject property. It is recommended that an inspection by a qualified UST inspector be obtained to determine the location of any USTs together with their condition and proper registration if they are active; and if they are inactive, to determine whether they were deactivated in accordance with sound industry practices.

☒ **The opinion of value is based on the assumption that any functioning USTs are not leaking and are properly registered and that any abandoned USTs are free from contamination and were properly drained, filled and sealed.**

Comments: The appraiser is not an expert in the field of determining the existence of UST's and therefore makes no warranty as to their existence on the subject property

## NEARBY HAZARDOUS WASTE SITES

☒ There are no apparent hazardous waste sites on the subject property or nearby the subject property (except as stated in Comments, below). Hazardous Waste Site search by a trained environmental engineer may determine that there is one or more hazardous waste sites on or in the area of the subject property.

☒ **The opinion of value is based on the assumption that there are no hazardous waste sites on or nearby the subject property that negatively affect the value or safety of the property.**

Comments: The appraiser is not an expert in the field of determining the existence of hazardous substances and/or detrimental environmental conditions.

## UREA FORMALDEHYDE INSULATION (UFFI)

☐ All or part of the improvements were constructed before 1982 when urea foam insulation was a common building material. The only way to be certain that the property is free of urea formaldehyde is to have it inspected by a qualified urea formaldehyde inspector.

☐ The improvements were constructed after 1982. No apparent urea formaldehyde materials were observed (except as stated in Comments, below).

☒ **The opinion of value is based on the assumption that there is no significant UFFI insulation or other urea formaldehyde material on the property.**

Comments: The appraiser is not an expert in the field of determining the existence of UFFI and therefore makes no warranty as to its existence on the subject property.

## LEAD BASED PAINT

☐ All or part of the improvements were constructed before 1978 when lead based paint was a common building material. There is no apparent visible or known documented evidence of peeling or flaking Lead Paint on the floors, walls or ceilings (except as stated in Comments, below). The only way to be certain that the property is free of surface or subsurface lead based paint is to have it inspected by a qualified inspector.

☐ The improvements were constructed after 1978. No apparent Lead Paint was observed (except as stated in Comments, below).

☒ **The opinion of value is based on the assumption that there is no flaking or peeling Lead Paint on the property.**

Comments: The appraiser is not an expert in the field of determining the existence of lead paint and therefore makes no warranty as to its existence on the subject property.

## AIR POLLUTION

☒ There are no apparent signs of air pollution at the time of the appraiser's viewing of the subject property, nor were any reported (except as reported in Comments, below). The only way to be certain that the air is free of pollution is to have it tested.

☒ **The opinion of value is based on the assumption that the property is free of air pollution.**

Comments: The appraiser is not an expert in the field of air quality and/or pollution and therefore makes no warranty as to any that may exist relative to the subject property.

## WETLANDS/FLOOD PLAINS

☒ The site does not contain any apparent wetlands/flood plains (except as stated in Comments, below). The only way to be certain that the site is free of wetlands/flood plains is to have it inspected by a qualified environmental professional.

☒ **The opinion of value is based on the assumption that there are no Wetlands/Flood Plains on the property (except as stated in Comments, below).**

Comments: The appraiser is not an expert in the field of determining the existence of wetlands and/or flood prone areas and therefore makes no warranty as to their existence.

## MISCELLANEOUS ENVIRONMENTAL HAZARDS

☒ There are no other apparent hazardous substances and/or detrimental environmental conditions on or in the area of the site except as indicated below:

- ☐ Excess noise
- ☐ Radiation and/or electromagnetic radiation
- ☐ Light pollution
- ☐ Waste heat
- ☐ Acid mine drainage
- ☐ Agricultural pollution
- ☐ Geological hazards
- ☐ Nearby hazardous property
- ☐ Infectious medical wastes
- ☐ Pesticides
- ☐ Other (chemical storage, drums, pipelines, etc.)

☒ **The opinion of value is based on the assumption that, except as reported above, there are no other environmental hazards that would negatively affect the value of the subject property.**

**When any of the environmental assumptions made in this addendum are not correct, the opinion of value in this appraisal may be affected.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | File No. | 21588 | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |

## APPRAISAL AND REPORT IDENTIFICATION

This Report is one of the following types:

☒ Appraisal Report (A written report prepared under Standards Rule 2-2(a), pursuant to the Scope of Work, as disclosed elsewhere in this report.)

☐ Restricted Appraisal Report (A written report prepared under Standards Rule 2-2(b), pursuant to the Scope of Work, as disclosed elsewhere in this report, restricted to the stated intended use by the specified client or intended user.)

## Comments on Standards Rule 2-3

I certify that, to the best of my knowledge and belief:
- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- Unless otherwise indicated, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

## Reasonable Exposure Time

(USPAP defines Exposure Time as the estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.)

My Opinion of Reasonable Exposure Time for the subject property at the market value stated in this report is: Over 6 months.

After researching market data, the appraiser determined that the reasonable exposure time is over 6 months.

## Comments on Appraisal and Report Identification

Note any USPAP-related issues requiring disclosure and any state mandated requirements:

"The appraisal was prepared in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice"

"The appraisal was prepared in accordance with the requirements of Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989, as amended (12 U.S. C 3331 et seq) and any implementing regulations."

**APPRAISER:**

Signature: Jim B. Marsh

Name: Jim B. Marsh, Cert Res RD1080

Cert Res RD1080

State Certification #: RD1080

or State License #:

State: FL Expiration Date of Certification or License: 11/30/2022

Date of Signature and Report: 10/31/2021

Effective Date of Appraisal: 10/25/2021

Inspection of Subject: ☐ None ☐ Interior and Exterior ☒ Exterior-Only

Date of Inspection (if applicable): 10/25/2021

**SUPERVISORY or CO-APPRAISER (if applicable):**

Signature:

Name:

State Certification #:

or State License #:

State: FL Expiration Date of Certification or License: 11/30/2020

Date of Signature:

Inspection of Subject: ☐ None ☐ Interior and Exterior ☐ Exterior-Only

Date of Inspection (if applicable):

## Subject Photo Page

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | | | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |



**Subject Site**

Marina Rd
Sales Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location Coastal
View 2,614 sf/Canal
Site 31 sf
Quality
Age



**Subject Site**



**Subject Street**

# Comparable Photo Page

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | | | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |




## Comparable 1

21030 Keaton Beach Dr

| | |
|---|---|
| Prox. to Subject | 0.31 miles SW |
| Sale Price | 147,500 |
| Gross Living Area | |
| Total Rooms | |
| Total Bedrooms | |
| Total Bathrooms | |
| Location | Coastal |
| View | 4,792 sf/Canal |
| Site | |
| Quality | |
| Age | |



## Comparable 2

21000 Marina Rd

| | |
|---|---|
| Prox. to Subject | 0.41 miles S |
| Sale Price | 145,000 |
| Gross Living Area | |
| Total Rooms | |
| Total Bedrooms | |
| Total Bathrooms | |
| Location | Coastal |
| View | 4,792 sf/Canal |
| Site | |
| Quality | |
| Age | |




## Comparable 3

20906 Marina Rd

| | |
|---|---|
| Prox. to Subject | 0.33 miles S |
| Sale Price | 160,000 |
| Gross Living Area | |
| Total Rooms | |
| Total Bedrooms | |
| Total Bathrooms | |
| Location | Coastal |
| View | 4,792 sf/Canal |
| Site | |
| Quality | |
| Age | |

# Location Map

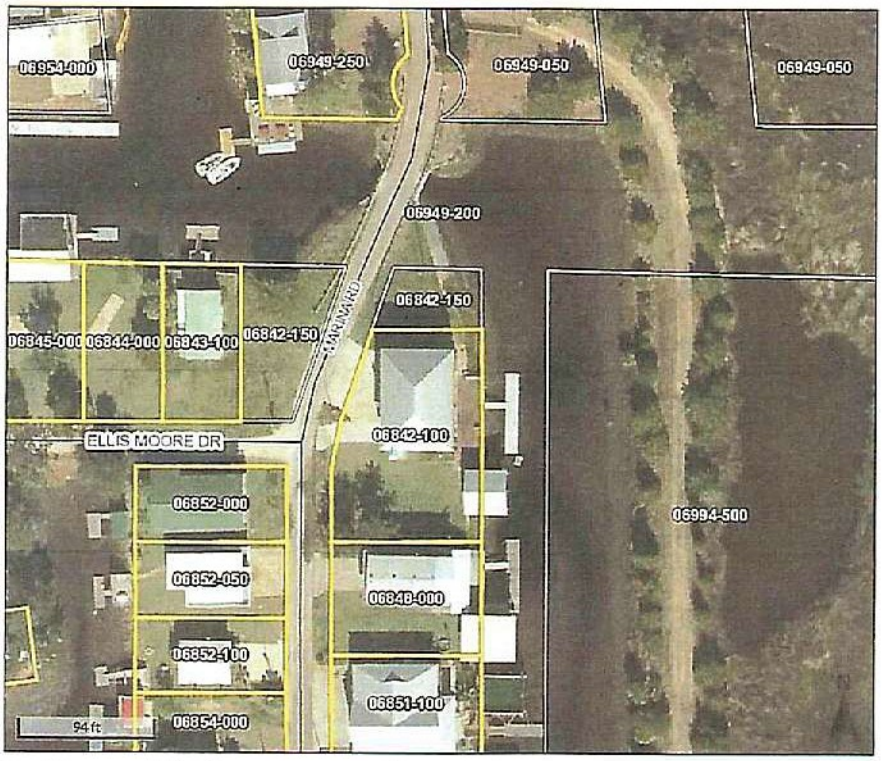
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | | | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |



# Plat Map

Taylor County Property Appraiser Shawna Beach, CFA

## Taylor County, FL




Overview



Legend

- Parcels
- Highway
- City Streets
- Graded
- Roads
- Tram

| | | | | | |
|---|---|---|---|---|---|
| **Parcel ID** | 06949-550 | **Alternate ID** | n/a | **Owner Address** | TEDDER MARY LOUISE LE |
| **Sec/Twp/Rng** | 35-07-07 | **Class** | Improved | | 3146 N GAS PLANT RD |
| **Property Address** | 20351 MARINA RD CO | **Acreage** | n/a | | PERRY FL 32347 |
| **District** | CO | | | | |

**Brief Tax Description** LEG 0000.17 ACRES - KEATON BEACH UNIT 2 - LOT 59 & N 22.74 FT LOT 58 - SUBJ TO ESMT IN OR 511-327 - OR 314-728 - SUBJ TO LIFE ESTATE AT OR 842-230
(Note: Not to be used on legal documents)

Date created: 10/25/2021
Last Data Uploaded: 10/22/2021 10:23:37 PM

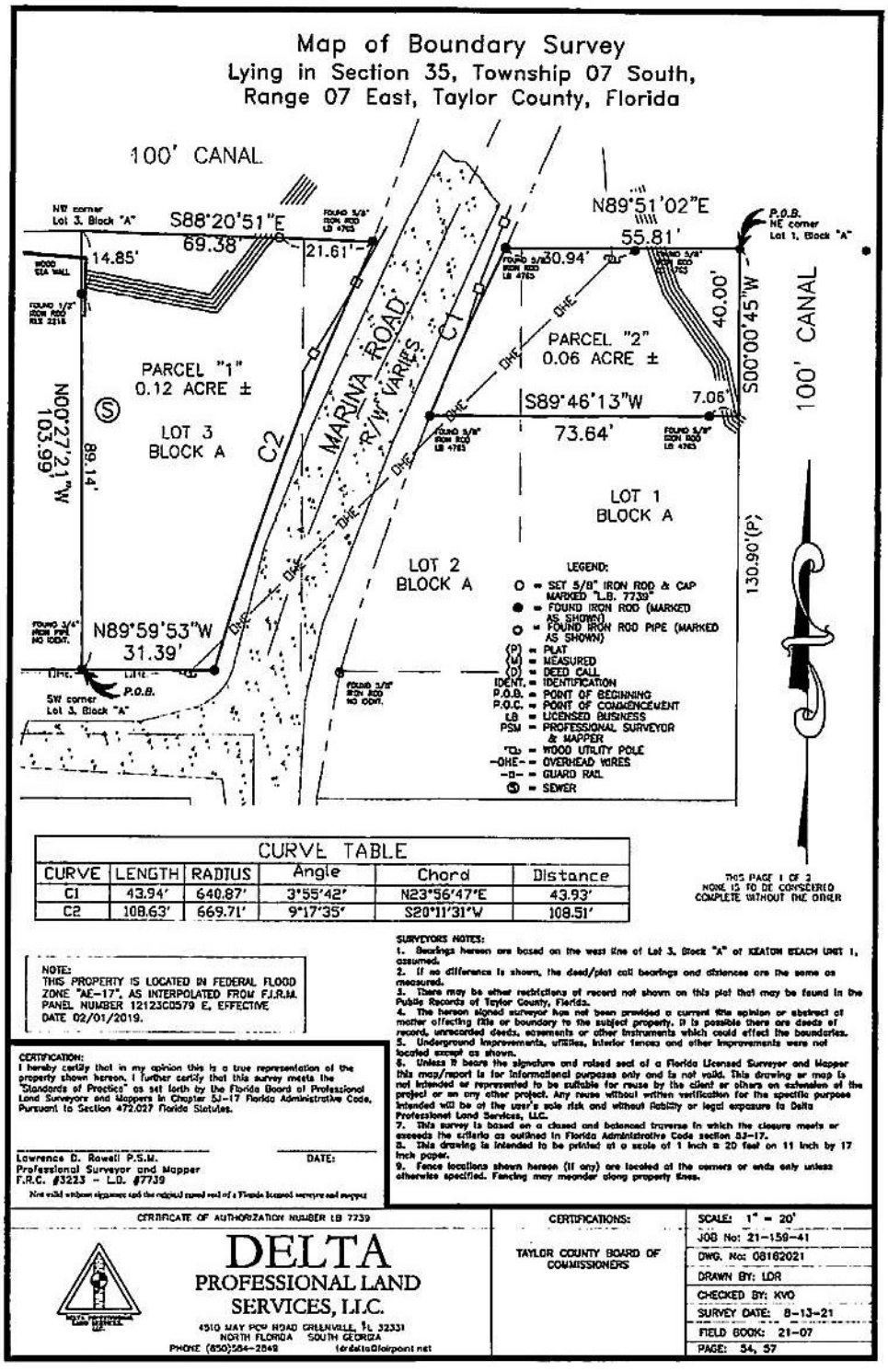
Developed by Schneider GEOSPATIAL

# Comparable Sales Map

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Client | Taylor County Board of County Commissioners | | | | | | |
| Property Address | Marina Road | | | | | | |
| City | Perry | County | Taylor | State | FL | Zip Code | 32348 |
| Client | Taylor County Board of County Commissioners | | | | | | |



## Survey




| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | LENGTH | RADIUS | Angle | Chord | Distance |
| C1 | 43.94' | 640.87' | 3°55'42" | N23°56'47"E | 43.93' |
| C2 | 108.63' | 669.71' | 9°17'35" | S20°11'31"W | 108.51' |

THIS PAGE 1 OF 2
NONE IS TO BE CONSIDERED COMPLETE WITHOUT THE OTHER

NOTE:
THIS PROPERTY IS LOCATED IN FEDERAL FLOOD ZONE "AE-17", AS INTERPOLATED FROM F.I.R.M. PANEL NUMBER 12123C0579 E, EFFECTIVE DATE 02/01/2019.

CERTIFICATION:
I hereby certify that in my opinion this is a true representation of the property shown hereon. I further certify that this survey meets the "Standards of Practice" as set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 5J-17 Florida Administrative Code, Pursuant to Section 472.027 Florida Statutes.

Lawrence D. Rowell P.S.M.
Professional Surveyor and Mapper
F.R.C. #3223 - L.B. #7739
DATE:
Not valid without signature and the original raised seal of a Florida licensed surveyor and mapper

SURVEYORS NOTES:
1. Bearings hereon are based on the west line of Lot 3, Block "A" of KEATON BEACH UNIT 1, assumed.
2. If no difference is shown, the deed/plat call bearings and distances are the same as measured.
3. There may be other restrictions of record not shown on this plat that may be found in the Public Records of Taylor County, Florida.
4. The hereon signed surveyor has not been provided a current title opinion or abstract of matter affecting title or boundary to the subject property. It is possible there are deeds of record, unrecorded deeds, easements or other instruments which could affect the boundaries.
5. Underground improvements, utilities, interior fences and other improvements were not located except as shown.
6. Unless it bears the signature and raised seal of a Florida Licensed Surveyor and Mapper this map/report is for informational purposes only and is not valid. This drawing or map is not intended or represented to be suitable for reuse by the client or others on extension of the project or on any other project. Any reuse without written verification for the specific purpose intended will be at the user's sole risk and without liability or legal exposure to Delta Professional Land Services, LLC.
7. This survey is based on a closed and balanced traverse in which the closure meets or exceeds the criteria as outlined in Florida Administrative Code section 5J-17.
8. This drawing is intended to be printed at a scale of 1 inch = 20 feet on 11 inch by 17 inch paper.
9. Fence locations shown hereon (if any) are located at the corners or ends only unless otherwise specified. Fencing may meander along property lines.

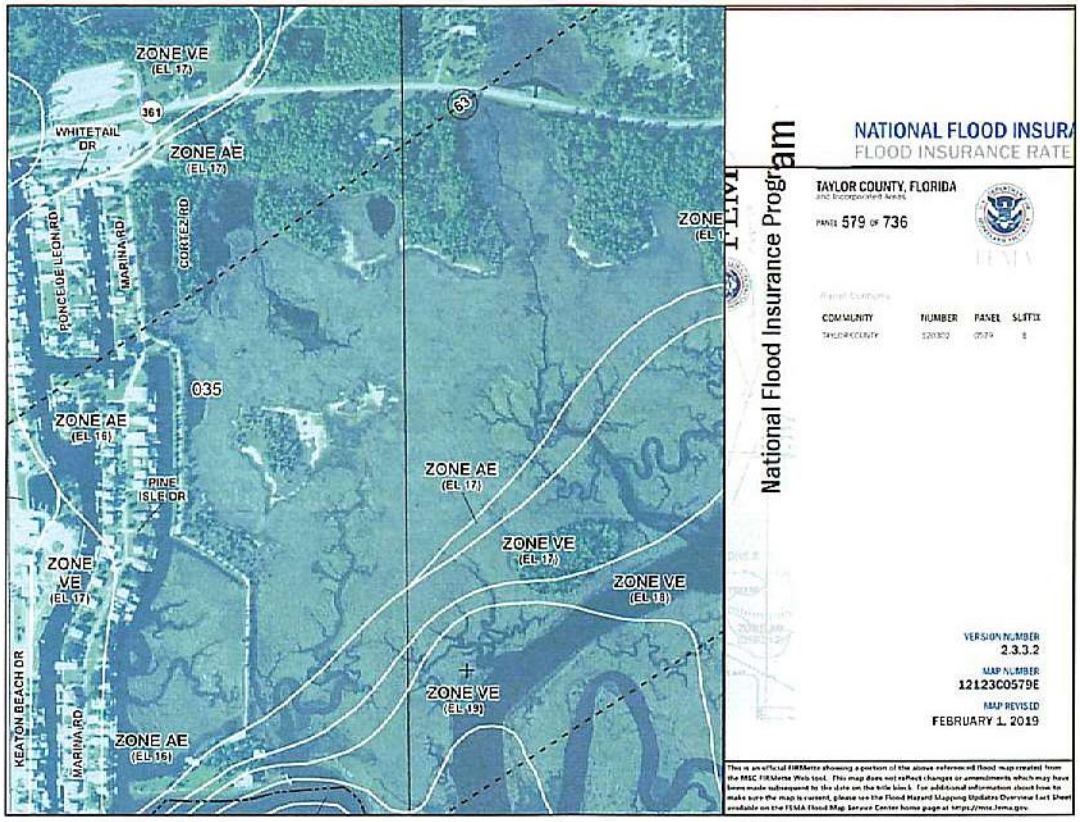
CERTIFICATE OF AUTHORIZATION NUMBER LB 7739

DELTA
PROFESSIONAL LAND SERVICES, LLC.
4510 MAY POW ROAD GREENVILLE, FL 32331
NORTH FLORIDA SOUTH GEORGIA
PHONE (850)584-2848 fdeltas@fairpoint.net

CERTIFICATIONS:
TAYLOR COUNTY BOARD OF COMMISSIONERS

| | |
|---|---|
| SCALE: | 1" = 20' |
| JOB No: | 21-159-41 |
| DWG. No: | 08162021 |
| DRAWN BY: | LDR |
| CHECKED BY: | KVO |
| SURVEY DATE: | 8-13-21 |
| FIELD BOOK: | 21-07 |
| PAGE: | 54, 57 |

# FLOOD MAP


ZONE VE
(EL 17)
361
WHITETAIL
DR
ZONE AE
(EL 17)
PONCE DE LEON RD
MARINA RD
CORTEZ RD
035
ZONE AE
(EL 16)
PINE
ISLE DR
ZONE
VE
(EL 17)
KEATON BEACH DR
MARINA RD
ZONE AE
(EL 16)
ZONE AE
(EL 17)
ZONE VE
(EL 17)
ZONE VE
(EL 18)
ZONE VE
(EL 19)
National Flood Insurance Program
NATIONAL FLOOD INSURA
FLOOD INSURANCE RATE
TAYLOR COUNTY, FLORIDA
and Incorporated Areas
PANEL 579 OF 736
COMMUNITY
NUMBER
PANEL
SUFFIX
VERSION NUMBER
2.3.3.2
MAP NUMBER
12123C0579E
MAP REVISED
FEBRUARY 1, 2019

## License

Ron DeSantis, Governor

Halsey Beshears, Secretary

**STATE OF FLORIDA**
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**
**FLORIDA REAL ESTATE APPRAISAL BD**

**LICENSE NUMBER: RD1080**

**EXPIRATION DATE: NOVEMBER 30, 2022**

THE CERTIFIED RESIDENTIAL APPRAISER HEREIN IS CERTIFIED UNDER THE PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

MARSH, JIM B
3926 MONTEREY PINES TRAIL
TALLAHASSEE FL 32309

ISSUED: 11/18/2020

Always verify licenses online at MyFloridaLicense.com
Do not alter this document in any form.
This is your license. It is unlawful for anyone other than the licensee to use this document.

MARSAPP-01 LAURENB

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/18/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|---|---|---|
| PRODUCER<br>Earl Bacon Agency, Inc.<br>Post Office Box 12039<br>Tallahassee, FL 32317 | CONTACT NAME:<br>PHONE (A/C, No, Ext): (850) 878-2121 FAX (A/C, No): (850) 878-2128<br>E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| | INSURER A: Continental Casualty Company | 20443 |
| INSURED<br>Marsh Appraisal Service<br>3926 Monteroy Pines Trail<br>Tallahassee, FL 32309 | INSURER B: | |
| | INSURER C: | |
| | INSURER D: | |
| | INSURER E: | |
| | INSURER F: | |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| | COMMERCIAL GENERAL LIABILITY | | | | | | EACH OCCURRENCE | $ |
| | ☐ CLAIMS-MADE ☐ OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ |
| | | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $ |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ |
| | ☐ POLICY ☐ PRO-JECT ☐ LOC | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | OTHER: | | | | | | | $ |
| | AUTOMOBILE LIABILITY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ☐ ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | ☐ UMBRELLA LIAB ☐ OCCUR | | | | | | EACH OCCURRENCE | $ |
| | ☐ EXCESS LIAB ☐ CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | ☐ DED ☐ RETENTION $ | | | | | | | $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | | | | ☐ PER STATUTE ☐ OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N ☐ | N/A | | | | | E.L. EACH ACCIDENT | $ |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ |
| A | PROF Liability | | | RPB59227531021 | 2/1/2021 | 2/1/2022 | | 1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

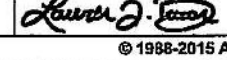
**CERTIFICATE HOLDER**

Insured's Copy For Information Purposes Only

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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JAMIE ENGLISH
District 1

JIM MOODY
District 2

MICHAEL NEWMAN
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5

# TAYLOR COUNTY
# BOARD OF COUNTY COMMISSIONERS

GARY KNOWLES, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

LAWANDA PEMBERTON, County Administrator
201 East Green Street
Perry, Florida 32347
(850) 838-3500, extension 7 Phone
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-6113 Phone
(850) 584-2433 Fax

May 17, 2022

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
AND REGULAR MAIL

Cynthia A. Collins
20514 Marina Road
Perry, FL 32348

Dear Ms. Collins:

Pursuant to Chapter 125.35(2) Florida Statutes, the Taylor County Board of County Commissioners has determined that the following property owned by the County, to-wit:

> A parcel of land, being a part of Lots 1 and 2, Block "A" at KEATON BEACH UNIT1, a subdivision in Section 35, Township 7 South, Range 7 East, Taylor County, Florida and more particularly described as follows: Begin at the Northeast corner of Lot 1, Block "A" KEATON BEACH UNIT 1, as per map or plat thereof recorded in the Office of the Circuit Court of Taylor County Florida thence run South 00 degrees 00 minutes 45 seconds West along the east line of said Lot 1, a distance of 40.00 feet; thence run South 89 degrees 46-13 seconds West, a distance of 73.64 feet to a point of the easterly right of way of Marina Road, said point being on the arc of a 640.87 foot non-tangent curve, concave to the southeast; thence run along the arc of said curve an arc distance of 43.94 feet, through a central angle of 3 degrees 55 minutes 42 seconds to a point on the north line of Lot 2; thence run North 89 degrees 51 minutes 02 seconds East along the north line of Lots 1 and 2, a distance of 55.81 feet to the Point of Beginning.
> Containing 0.06 acres more or less.

is of insufficient size and shape to be issued a building permit for any type of development to be constructed on the property. The size, shape, location and value of the parcel has been determined by the Board to be of use only to one or more adjacent property owners. The Board may effect a private sale of the property.

The Board is sending you notice of its intended action to owners (you) of adjacent property by certified mail, effect a sale and conveyance of the parcel at private sale without receiving bids or publishing notice; however, if, within 10 working days after receiving such mailed notice, two or more owners of adjacent property notify the board of their desire to purchase the parcel, the Board shall accept sealed bids for the parcel from such property owners and may convey such parcel to the highest bidder or may reject all offers.

Any questions should be directed to the following: LaWanda Pemberton, County Administrator for Taylor County, 201 East Green Street, Perry, Florida 32347, Telephone Number: (850) 838-3500.

Respectfully,

LaWanda Pemberton

LP/kp

Cc: Hon. Gary Knowles, Clerk