SUGGESTED AGENDA

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA

TUESDAY, MAY 16, 2017
6:00 P.M.

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

REGULAR MEETING

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 2015-2016:

4. RICHARD POWELL, POWELL AND JONES, CPAS, TO APPEAR TO PRESENT THE COUNTY'S AUDIT REPORT FOR FY 15/16.

5. THE BOARD TO CONSIDER APPROVAL OF AUDIT SERVICES CONTRACT EXTENSION FOR FISCAL YEARS ENDED SEPTEMBER 30, 2017, 2018 AND 2019, AS REQUESTED BY POWELL & JONES, CPAS.

BIDS/PUBLIC HEARINGS:

6. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:00 P.M., OR AS SOON THEREAFTER AS POSSIBLE, ON THE PASSAGE OF A PROPOSED ORDINANCE TO REPEAL ORDINANCE NO. 2017-02 (SALES SURTAX).

7. THE BOARD TO RECEIVE BIDS FOR CONSTRUCTION OF HODGES PARK-PIER RECONSTRUCTION, SET FOR THIS DATE AT 6:05 P.M., OR AS SOON THEREAFTER AS POSSIBLE.

8. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:10 P.M., OR AS SOON THEREAFTER AS POSSIBLE, ON THE PASSAGE OF A PROPOSED ORDINANCE TO AMEND ORDINANCE NO. 2011-11 (BOAT RAMPS).

CONSENT ITEMS:

9. EXAMINATION AND APPROVAL OF INVOICES.

10. THE BOARD TO CONSIDER ADOPTION OF RESOLUTION TO REFLECT UNANTICIPATED MONIES IN THE GENERAL FUND, AS AGENDAED BY COUNTY FINANCE.

11. THE BOARD TO CONSIDER APPROVAL OF RENEWAL NO. 1 OF 3 OF CONTRACT WITH DEPARTMENT OF REVENUE (DOR), FOR SHERIFF'S SERVICE OF PROCESS ON ALL TITLE IV-D CHILD SUPPORT ENFORCEMENT ACTIONS, AS AGENDAED BY COUNTY FINANCE.

12. THE BOARD TO CONSIDER REAPPOINTMENT OF PLANNING BOARD MEMBER FOR TWO (2) YEAR TERM, AS AGENDAED BY DANNY GRINER, BUILDING DEPARTMENT DIRECTOR.

13. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO SUBMIT ARTICLES OF INCORPORATION FOR THE TAYLOR COUNTY EMERGENCY RESPONSE TEAM, AS AGENDAED BY STEVE SPRADLEY, EMERGENCY MANAGEMENT DIRECTOR.

14. THE BOARD TO CONSIDER APPROVAL OF ENGINEERING INSPECTION SERVICES PROPOSAL FROM DEWBERRY PREBLE-RISH FOR THE CARLTON CEMETERY ROAD WIDENING AND RESURFACING PROJECT, AS AGENDAED BY KENNETH DUDLEY, COUNTY ENGINEER.

15. THE BOARD TO CONSIDER APPROVAL OF REQUEST FOR PROPOSALS PACKAGE AND ADVERTISEMENT FOR IMPROVEMENTS TO THE HARRISON BLUE SOLID WASTE COLLECTION FACILITY, AS AGENDAED BY THE COUNTY ENGINEER.

16. THE BOARD TO CONSIDER APPROVAL OF A TRANSFER FROM CONTINGENCY TO PAY INVOICES FOR INMATE MEDICAL EXPENSES, AS AGENDAED BY TED LAKEY, COUNTY ADMINISTRATOR.

PUBLIC REQUESTS:

17. THE BOARD TO CONSIDER ADOPTION OF RESOLUTION CELEBRATING THE 100TH ANNIVERSARY OF THE ROTARY FOUNDATION BY DECLARING JUNE 10TH-14TH ROTARY FOUNDATION WEEK, AS REQUESTED BY CHRIS CLARK, PERRY ROTARY CLUB PRESIDENT.

18. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO CLOSE THE REMAINING SECTION OF PINE ISLAND DRIVE, AS REQUESTED BY EARLINE NEELEY.

HOSPITAL ITEMS:

19. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO ADVERTISE TWO VACANCIES ON THE BOARD OF DIRECTORS FOR DOCTORS' MEMORIAL HOSPITAL (DMH), AS AGENDAED BY THE COUNTY ADMINISTRATOR.

COUNTY STAFF:

20. THE BOARD TO CONSIDER BID AWARDS FOR THREE (3) SHIP PROJECTS FROM BIDS RECEIVED MAY 1, 2017, AND TO CONSIDER APPROVAL OF REQUEST FOR REHABILITION OF HOME OF RUTH MONROE, AS AGENDAED BY MELODY COX, GRANTS DIRECTOR.

21. THE BOARD TO CONSIDER REQUEST TO EXEMPT DORMAN HAY COMPANY FROM THE LEASE PAYMENT OF 45 ACRES AT PERRY FOLEY AIRPORT, AS AGENDAED BY THE GRANTS DIRECTOR.

22. THE BOARD TO CONSIDER AWARD OF BID FOR SUPERVISOR OF ELECTIONS BUILDING RENOVATIONS, TO MICHAEL LYNN, INC., AS AGENDAED BY THE BUILDING DEPARTMENT DIRECTOR.

COUNTY ATTORNEY:

23. THE BOARD TO CONSIDER APPROVAL/EXECUTION OF CORRESPONDENCE TO FLORIDA FISH & WILDLIFE CONSERVATION COMMISSION (FWC), REGARDING HICKORY MOUND AREA, AS PREPARED BY THE COUNTY ATTORNEY.

24. THE BOARD TO CONSIDER EXECUTION OF GAMBLE ALLEY CLOSURE DEEDS, AS PREPARED BY THE COUNTY ATTORNEY.

COUNTY ADMINISTRATOR ITEMS:

25. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.

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

27. 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 LAWANDA PEMBERTON, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT. 7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.

- ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED OR NON-AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT.

- 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.

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TAYLOR COUNTY,
FLORIDA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2016

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	Malcolm Page
District II	Jim Moody
District III	Jody DeVane
District IV	Pam Feagle
District V	Patricia Patterson
Clerk of Circuit Court	Annie Mae Murphy
Property Appraiser	Bruce Ratliff
Sheriff	L.E. "Bummy" Williams
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
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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, 2016, 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate 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.

Opinion

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, 2016, 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 70 through 78 and the pension schedules on pages 79 through 80 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 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 February 21, 2017, 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

POWELL & JONES
Certified Public Accountants
February 21, 2017

TAYLOR COUNTY, FLORIDA
Management's Discussion and Analysis
For the Fiscal Year Ended September 30, 2016

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, 2016. 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, 2016.

One of the key changes in financial presentation is the requirement to capitalize infrastructure assets and record depreciation. Consequently, significant changes 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, capital projects, and debt service 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 agency 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 $93,002,518 (net position). Unrestricted net position for governmental activities was $6,095,975 and for business-type activities was $141,753. Governmental Activities restricted net position was $4,755,144, and was $-0- for Business-type Activities.

Total net position decreased by $(1,993,184) Of that amount, $(1,978,728) is attributable to Governmental Activities and $(14,457) is attributable to Business-type Activities. This decrease is due to an decrease in capital grant revenue and the implementation of GASB 68, which requires employers participating in cost-sharing defined benefit pension plans to report their proportionate share of the total net pension liability and deferred inflow/outflows of resources for the plan on their government-wide statements.

Governmental Activities revenues increased $3,853,043 to $27,662,495. This 16% net increase in revenue was primarily attributable to an increase in grant revenue from the prior year. Governmental Activities expenses increased by $3,109,707 to $29,641,031. This increase in expenses of 11.7% was primarily due to inflation and budgetary fiscal management.

Business-type activities operating revenues decreased 9% to $151,450, while business-type expenses increased 36% to $166,099. The fund experienced a net loss of $(14,457).

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, 2016, the assets of the County exceed liabilities by $93,002,518.

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

September 30, 2016 and 2015

	Governmental Activities	Business-type Activities	Total Government 2016	Total Government 2015
Assets				
Current assets	$ 18,739,276	$ 157,938	$ 18,897,214	$ 20,147,584
Restricted assets	3,019,462	-	3,019,462	312,771
Non-current assets	87,597,060	67,235	87,664,295	89,857,324
Total assets	109,355,798	225,173	109,580,971	110,317,679
Deferred Outflows of Resources	8,542,364	7,079	8,549,443	2,464,850
Liabilities				
Current liabilities (payable from current assets)	4,125,577	9,441	4,135,018	1,793,640
Current liabilities (payable from restricted assets)	2,982,000	-	2,982,000	1,154,265
Noncurrent liabilities	14,889,388	11,396	14,900,784	12,521,302
Total liabilities	21,996,965	20,837	22,017,802	15,469,207
Deferred Inflows of Resources	3,107,667	2,427	3,110,094	2,317,620
Net Position				
Net position invested in capital assets, net of related debt	81,942,411	67,235	82,009,646	84,136,680
Net position, restricted	4,755,144	-	4,755,144	4,570,213
Net position, unrestricted	6,095,975	141,753	6,237,728	6,288,809
Total Net Position	$ 92,793,530	$ 208,988	$ 93,002,518	$ 94,995,702

88% 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 5% 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 $6,237,728 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 decrease in net position is due primarily to prudent budget administration.

Changes in Net Position
Fiscal Years Ended September 30, 2016 and 2015

	Governmental Activities	Business-type Activities	Total Government 2016	2015
Revenues:				
Program Revenues				
Charges for services	$ 3,761,493	$ 151,244	$ 3,912,737	$ 3,719,369
Operating grants/contributions	2,389,381	-	2,389,381	1,242,471
Capital grants/contributions	2,506,677	-	2,506,677	788,196
General Revenues				
Property taxes	10,713,971	-	10,713,971	10,242,543
Sales and use taxes	3,338,792	-	3,338,792	3,277,283
Franchise fees	14,772	-	14,772	13,630
Communications surtax	95,993	-	95,993	113,024
State shared revenues	4,248,654	-	4,248,654	4,173,032
Other	592,762	206	592,968	406,093
Total revenues	27,662,495	151,450	27,813,945	23,975,641
Expenses:				
General government	5,780,697	-	5,780,697	5,014,703
Public safety	9,139,505	-	9,139,505	8,120,216
Physical environment	1,462,245	-	1,462,245	1,773,816
Transportation	7,333,999	166,099	7,500,098	7,403,415
Economic environment	1,617,700	-	1,617,700	836,853
Human services	1,446,537	-	1,446,537	1,294,747
Culture/recreation	1,962,983	-	1,962,983	900,876
Court-related	847,038	-	847,038	771,931
Interest on long-term debt	50,327	-	50,327	536,962
Total expenses and transfers	29,641,031	166,099	29,807,130	26,653,519
Transfers in (out)	(192)	192	-	
Increase (decrease) in net position	(1,978,728)	(14,457)	(1,993,185)	(2,677,878)
Beginning net position	94,772,258	223,445	94,995,703	105,501,927
Ending net position	$ 92,793,530	$ 208,988	$ 93,002,518	$ 94,995,702

Property taxes provide 38.7% of the revenues for Governmental Activities, while state shared revenues provide 15.35%, and sales and use taxes provide 12%. Most of the Governmental Activities resources are spent for Public Safety (31%), General Government (19.5%), Human Services (5%), Transportation (24.7%), and Physical Environment (4.92%).

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, 2016, total assets were $10,200,303 and total liabilities were $1,073,046. The ending fund balance was $9,127,257. $1,422,378 of the ending fund balance is assigned or restricted for specific identified purposes. $7,704,879 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, 2016, total revenue, $13,758,340 exceeded total expenditures of $6,199,583, by $7,558,757. In addition, $8,355,503 was also transferred to constitutional officers to fund their budgets and to other funds for operational costs. Total transfers in from other funds was $26,851. The net decrease in the fund balance in the General Fund was, $769,895.

During the fiscal year, the County amended and increased the General Fund budget by $914,499. 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 *Hospital Sales Tax Revenue 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 are 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 generated $2,321,253 in the 2016 fiscal year, reflecting a 2% increase from the prior fiscal year's $2,270,676.

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, 80%, is ad valorem taxes. 71% 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, 2016, expenditures exceeded revenue by $567,190. Operational costs of the County Road Department increased by $98,356 while capital expenditures decreased by $27,480. Gas tax revenue increased at a rate of 1%. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. $383,593 was transferred in the 2016 fiscal year which would otherwise been available for road paving or other purposes.

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 3.8% ($35,069). $57,181 was expended for road paving projects in 2016 as compared to no expenditures in 2015. $321,437 was also transferred to the Road and Bridge Fund and $101,460 to the MSBU Fund.

This fund had a fund balance of $2,007,475 at the end of the 2016 fiscal year. These funds have been 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 23.2% of total expenditures of the governmental activities. Expenditures total $6,208,728 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, 2016, were $225,173 total liabilities were $9,441, and net position was $208,988. Operating revenue was $151,450. Operating expenses were $166,099. Net operating loss was $(14,457).

CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2016, is $87,664,285 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

Capital Assets

	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
Governmental Activities				
Capital assets				
Land and improvements	$ 23,362,021	$ -	$ (48,467)	$ 23,313,554
Construction in progress	2,494,852	2,372,018	(152,303)	4,714,567
Infrastructure	87,635,278	972,633	(24,075)	88,583,836
Buildings	27,948,594	150,725	24,673	28,123,992
Equipment	16,069,782	1,592,463	(491,385)	17,170,860
Sheriff equipment	2,581,404	184,901	(358,524)	2,407,781
Total capital assets	160,091,931	5,272,740	(1,050,081)	164,314,590
Less accumulated depreciation				
Board of County Commissioners	(68,630,555)	(7,093,410)	589,429	(75,134,536)
Sheriff	(1,665,646)	(239,683)	322,333	(1,582,994)
Total accumulated depreciation	(70,296,201)	(7,333,093)	911,762	(76,717,530)
Governmental activities capital assets, net	$ 89,795,730	$ (2,060,353)	$ (138,319)	$ 87,597,060
Business type activities:				
Equipment	$ 123,984	$ 5,673	$ -	$ 129,657
Less accumulated depreciation	(62,390)	(32)	-	(62,422)
Business activities capital assets, net	$ 61,594	$ 5,641	$ -	$ 67,235

The decrease of $(2,193,029) from the prior year is primarily attributable to infrastructure depreciation.

DEBT MANAGEMENT

On July 11, 2000, the County issued $17,205,000 of revenue bonds to acquire, construct, and equip a hospital facility located in the County. The Series 2000 Bonds and the interest thereon are payable solely from and secured by a pledge of the proceeds derived by the County from the levy and collection of the one-cent discretionary small county sales surtax. On May 5, 2005, the County advance refunded these

bonds with an equivalent refunding, in order to reduce the debt service payments over the next 25 years to obtain economic gain. In August, 2016, the County fully repaid these bonds through issuance of a bank loan in the amount of $5,586,000 and utilization of cash reserves. The new loan is repayable over five years.

The County also owed $68,649 on capital leases for outdoor sports and park capital improvements.

OTHER FINANCIAL INFORMATION

Economic Factors and Next Year's Budget

- The unemployment rate for the County for 2016 was 5.8%. This represents a decrease from the prior fiscal year of 0.4%.
- The per capita income for the County in 2016 was $18,649, 32% less than the statewide average of $27,697.
- The County-wide ad valorem tax millage rate for the County remained at 7.0113 for 2016. Due to an increase in property values county-wide, this created a revenue increase of $471,428. As a fiscally constrained county, Taylor County received a distribution of $488,293 from the State to help offset this reduction in property tax revenue. 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, 2016

	Governmental Activities	Business - type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 5,484,056	$ 125,026	$ 5,609,082
Accounts receivable - net	119,534	-	119,534
Internal balances	(192)	192	-
Due from agency funds	89,346	-	89,346
Due from other governmental units	2,818,297	-	2,818,297
Inventories	210,527	32,720	243,247
Investments	10,017,708	-	10,017,708
Total current assets	18,739,276	157,938	18,897,214
Restricted cash	3,019,462	-	3,019,462
Noncurrent assets:			
Capital assets - net	87,597,060	67,235	87,664,295
Total assets	109,355,798	225,173	109,580,971
DEFERRED OUTFLOWS OF RESOURCES			
Share of pension plan deferred outflows	8,542,364	7,079	8,549,443
LIABILITIES			
Current liabilities (payable from current assets):			
Accounts payable	1,440,766	9,228	1,449,994
Accrued wages	72,186	-	72,186
Due to other governmental units	297	-	297
Unearned revenues	245,735	-	245,735
Accrued compensated absences	162,144	-	162,144
Capital leases - current portion	68,649	-	68,649
Pension liability	2,046,411	-	2,046,411
Other current liabilities	89,389	213	89,602
Total current liabilities (payable from current assets)	4,125,577	9,441	4,135,018
Current liabilities (payable from restricted assets)			
Bonds payable - current portion	2,982,000	-	2,982,000
Total current liabilities (payable from restricted assets)	2,982,000	-	2,982,000
Noncurrent liabilities			
Bonds payable	2,604,000	-	2,604,000
Accrued compensated absences	579,623	-	579,623
Pension plan liability	11,705,765	11,396	11,717,161
Total long-term liabilities	14,889,388	11,396	14,900,784
Total liabilities	21,996,965	20,837	22,017,802

(Continued)

TAYLOR COUNTY, FLORIDA

STATEMENT OF NET POSITION
September 30, 2016

	Governmental Activities	Business - type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Payments in lieu of taxes	$ 178,467	$ -	$ 178,467
Share of pension plan deferred inflows	2,929,200	2,427	2,931,627
	3,107,667	2,427	3,110,094
NET POSITION			
Invested in capital assets, net of related debt	81,942,411	67,235	82,009,646
Restricted	4,755,144	-	4,755,144
Unrestricted	6,095,975	141,753	6,237,728
Total net position	$ 92,793,530	$ 208,988	$ 93,002,518

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2016

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	$ 5,780,697	$ 1,207,974	$ 9,990	$ 7,212	$ (4,555,521)	$ -	$ (4,555,521)
Public safety	9,139,505	500,257	480,236	-	(8,159,013)	-	(8,159,013)
Physical environment	1,462,245	1,204,824	210,709	-	(46,712)	-	(46,712)
Transportation	7,333,999	109,028	471,575	2,330,729	(4,422,667)	-	(4,422,667)
Economic environment	1,617,700	-	988,901	-	(628,799)	-	(628,799)
Human services	1,446,537	21,105	37,743	158,096	(1,229,593)	-	(1,229,593)
Culture/recreation	1,962,983	165,648	109,417	10,640	(1,677,278)	-	(1,677,278)
Court-related	847,038	552,657	80,811	-	(213,570)		(213,570)
Interest on long-term debt	50,327	-	-	-	(50,327)	-	(50,327)
Total governmental activities	29,641,031	3,761,493	2,389,381	2,506,677	(20,983,480)	-	(20,983,480)
Business - type activities							
Transportation							
Airport	166,099	151,244	-	-	-	(14,855)	(14,855)
Total government	$ 29,807,130	$ 3,912,737	$ 2,389,381	$ 2,506,677	(20,983,480)	(14,855)	(20,998,335)
		General revenues					
		Ad valorem taxes			10,713,971	-	10,713,971
		Sales and use taxes			3,338,792	-	3,338,792
		Communications service tax			95,993	-	95,993
		Franchise fees			14,772	-	14,772
		Federal and state shared revenue			4,248,654	-	4,248,654
		Payments in lieu of taxes			59,618	-	59,618
		Interest			69,545	206	69,751
		Miscellaneous			463,599	-	463,599
		Transfers in (out)			(192)	192	-
		Total general revenue and transfers			19,004,752	398	19,005,150
		Change in net position			(1,978,728)	(14,457)	(1,993,185)
		Net position beginning of year			94,772,258	223,445	94,995,703
		Net position end of year			$ 92,793,530	$ 208,988	$ 93,002,518

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2016

	General	Special Revenue: Road and Bridge	Special Revenue: Municipal Services Taxing Unit	Special Revenue: Hospital Sales Tax	Special Revenue: Solid Waste	Special Revenue: Sheriff Operating	Special Revenue: Tax Collector Operating	Debt Service: Hospital	Capital Projects: Secondary Road Projects	Other Governmental Funds	Total Governmental Funds
ASSETS											
Cash	$ 2,057,170	$ 136,867	$ 642,689	$ 193,382	$ 499,341	$ 104,174	41,783	$ -	$ 46,853	$ 1,710,797	$ 5,484,056
Accounts receivable	2,766	-	10	-	1,350	26,324	-	-	-	89,084	119,534
Due from other funds	1,483,456	406,133	84,382	1,897,737	17,117	-	-	-	57,005	101,384	4,047,214
Due from other governmental units	617,360	144,290	34,253	237,120	8,567	-	-	-	80,454	1,696,253	2,818,297
Inventories	-	210,527	-	-	-	-	-	-	-	-	210,527
Investments	6,039,551	166,134	740,708	72,280	132,443	-	-	-	2,155,212	711,330	10,017,708
Cash with fiscal agent	-	-	-	-	-	-	-	3,019,462	-	-	3,019,462
Total assets	$ 10,200,303	$ 1,113,001	$ 1,502,042	$ 2,400,519	$ 658,818	$ 130,498	$ 41,783	$ 3,019,462	$ 2,341,524	$ 4,308,848	$ 25,716,798
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	$ 738,836	$ 52,039	37,250	$ 23,199	$ 75,127	$ -	$ -	$ -	$ 12,612	$ 501,703	$ 1,440,766
Accrued wages	28,262	17,557	17,561	-	7,629	-	-	-	-	1,177	72,186
Accrued compensated absences	16,272	28,001	9,170	-	6,414	-	-	-	-	-	59,857
Accrued payroll liabilities	87,289	-	-	-	-	-	-	-	-	-	87,289
Due to other funds	131,392	18,111	35,342	-	5,934	130,498	39,883	1,897,737	321,437	1,327,726	3,958,060
Due to other governmental units	-	-	297	-	-	-	-	-	-	-	297
Unearned revenues	20,995	-	37,000	-	-	-	-	-	-	187,740	245,735
Other current liabilities	-	-	-	-	-	-	1,900	-	-	200	2,100
Total liabilities	1,073,046	115,708	136,620	23,199	95,104	130,498	41,783	1,897,737	334,049	2,018,646	5,866,290
FUND BALANCES											
Nonspendable	-	210,527	-	-	-	-	-	-	-	-	210,527
Restricted	694,980	786,766	-	-	-	-	-	-	2,007,475	1,266,923	4,755,144
Assigned	727,398	-	1,365,422	2,377,320	563,714	-	-	1,121,725	-	1,024,379	7,179,958
Unassigned	7,704,879	-	-	-	-	-	-	-	-	-	7,704,879
Total fund balances	9,127,257	997,293	1,365,422	2,377,320	563,714	-	-	1,121,725	2,007,475	2,290,302	19,850,508
Total liabilities and fund balances	$ 10,200,303	$ 1,113,001	$ 1,502,042	$ 2,400,519	$ 658,818	$ 130,498	$ 41,783	$ 3,019,462	$ 2,341,524	$ 4,308,848	

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.	87,597,060
Long-term liabilities, including a note payable of($5,586,000), capital leases and notes payable of ($69,649), compensated absences of ($681,910), and pension liability of ($13,752,176) are not due and payable in the current period and therefore are not reported	(20,088,735)
Deferred outflows (inflows) of resources	5,434,697
Net position of governmental activities	$ 92,793,530

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, 2016

		Special Revenue						Debt Service	Capital Projects		
	General	Road and Bridge	Municipal Services Taxing Unit	Hospital Sales Tax	Solid Waste	Sheriff Operating	Tax Collector Operating	Hospital	Secondary Road Projects	Other Governmental Funds	Total Governmental Funds
REVENUES											
Taxes	$ 9,563,507	$ 778,250	$ 1,246,457	$ 2,321,253	$ 14,772	$ -	$ -	$ -	$ -	$ 239,289	$ 14,163,528
Licenses and permits	-	165	173,988	-	-	-	-	-	-	-	174,153
Intergovernmental	3,394,787	797,157	80,131	-	10,712	10,006	-	-	852,284	3,894,342	9,139,419
Charges for services	304,932	-	7,468	-	-	30,206	803,621	-	-	887,425	1,833,652
Fines and forfeitures	20,880	-	-	-	-	-	-	-	-	158,052	178,932
Miscellaneous	305,944	23,797	41,819	158,096	144,303	21,565	-	-	-	127,148	822,642
Special assessments	125,738	-	-	-	1,037,858	-	-	-	-	54,328	1,217,924
Interest	42,552	1,381	5,238	3,924	1,777	-	1,089	1,538	10,131	1,884	69,545
Total revenues	13,758,340	1,600,750	1,555,101	2,483,273	1,209,422	61,777	804,710	1,538	862,415	5,162,468	27,899,795
EXPENDITURES											
Current expenditures											
General government	1,747,209	-	179,349	2,500	-	-	1,013,690	-	-	2,023,222	4,965,970
Public safety	1,120,614	-	1,020,253	-	-	6,024,360	-	-	-	64,248	8,229,475
Physical environment	196,858	-	-	-	1,076,261	-	-	-	-	98,350	1,371,469
Transportation	-	1,990,920	-	-	-	-	-	-	-	81,280	2,072,200
Economic environment	518,242	-	-	-	-	-	-	-	-	1,095,628	1,613,870
Human services	570,936	-	189,855	25,655	-	-	-	-	-	-	786,446
Culture / recreation	1,537,153	-	-	-	-	-	-	-	-	7,482	1,544,635
Court-related	122,348	-	-	-	-	-	-	-	-	671,323	793,671
Capital outlay											
General government	5,297	-	3,036	-	-	-	24,811	-	-	35,748	68,892
Public safety	7,694	-	69,987	-	-	194,368	-	-	-	34,167	296,216
Physical environment	35,000	-	-	-	-	-	-	-	-	60,796	95,796
Transportation	65,066	177,020	-	-	-	-	-	-	57,181	3,158,984	3,458,251
Economic environment	24,119	-	-	-	-	-	-	-	-	78,293	102,412
Human services	-	-	60,612	974,842	-	-	-	-	-	-	1,035,454
Culture / recreation	171,405	-	-	-	-	-	-	-	-	-	171,405
Court-related	6,231	-	-	-	-	-	-	-	-	-	6,231
Debt service											
Principal	65,995	-	-	-	-	-	-	-	-	-	65,995
Interest	5,416	-	-	-	-	-	-	44,911	-	-	50,327
Total expenditures	6,199,583	2,167,940	1,543,092	1,002,997	1,076,261	6,208,728	1,038,501	44,911	57,181	7,409,520	26,748,714
Excess of revenues over (under) expenditures	7,558,757	(567,190)	12,009	1,480,276	133,161	(6,146,951)	(233,791)	(43,373)	805,234	(2,247,051)	851,081
OTHER FINANCING SOURCES (USES)											
Interfund transfers in	26,851	383,593	84,342	-	17,117	6,146,951	273,674	1,164,338	-	2,032,681	10,129,547
Interfund transfers out	(8,355,503)	-	(56,409)	(1,164,336)	(89,359)	-	(39,883)	-	(422,897)	(1,360)	(10,129,739)
Total other financing sources (uses)	(8,328,652)	383,593	27,933	(1,164,336)	(72,242)	6,146,951	233,791	1,164,338	(422,897)	2,031,331	(192)
Net change in fund balances	(769,895)	(183,597)	39,942	315,936	60,919	-	-	1,120,965	482,337	(215,720)	850,889
Fund balances beginning of year	9,897,152	1,180,890	1,325,480	2,061,382	502,795	-	-	760	1,525,138	2,506,022	19,999,619
Fund balances end of year	$ 9,127,257	$ 997,293	$ 1,365,422	$ 2,377,320	$ 563,714	$ -	$ -	$ 1,121,725	$ 2,007,475	$ 2,290,302	$ 19,850,508

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, 2016

Net change in fund balances - total governmental funds		$ 850,889
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	$ 5,254,658	
Donations and reclassifications	18,084	
Less current year depreciation	(7,333,093)	(2,060,351)
The net effect of dispositions of fixed assets		(138,319)
Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Payments for capital leases and notes	65,995	
		65,995
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 inflow payment in lieu of taxes	44,616	
Net change in compensated absences	(18,120)	
Net change in landfill postclosure liability	72,265	
Net change in pension liability	(795,703)	
		(696,942)
Change in net position of governmental activities		$ (1,978,728)

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2016

	Airport Enterprise
ASSETS	
Current assets:	
Cash	$ 125,026
Due from other funds	192
Inventories	32,720
Total current assets	157,938
Fixed assets:	
Equipment	129,657
Less: accumulated depreciation	(62,422)
Total fixed assets	67,235
Total assets	225,173
DEFERRED OUTFLOWS OF RESOURCES	
Share of pension plan deferred outflows	7,079
LIABILITIES	
Current liabilities	
Accounts payable	9,228
Accrued wages	213
Total current liabilities	9,441
Noncurrent liabilities	
Pension plan liability	11,396
Total liabilities	20,837
DEFERRED INFLOWS OF RESOURCES	
Share of pension plan deferred inflows	2,427
NET POSITION	
Invested in capital assets	67,235
Unrestricted	141,753
Total net position	208,988
Total liabilities and net position	$ 211,415

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, 2016

	Airport Enterprise
OPERATING REVENUES	
Transportation	
Airports	
Airport fuel sales	$ 151,244
Interest	206
	151,450
OPERATING EXPENSES	
Airport fuel operations	
Personnel services	
Regular salaries	6,967
Employee benefits	4,902
Total personnel services	11,869
Operating expenses	
Communications	574
Contractual services	1,595
Utility services	1,256
Insurance	611
Repair and maintenance	3,390
Petroleum products	146,724
Supplies	48
Depreciation	32
Total operating expenses	154,230
Total operating expenses	166,099
Operating loss	(14,649)
Interfund transfers in	192
Net position, beginning of year	223,445
Net position, end of year	$ 208,988

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2016

	Airport Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 151,244
Cash payments to employees	(6,829)
Cash payments for employee benefits	(1,207)
Cash payments for suppliers	(113,952)
Interest income	206
Net cash provided by operating activities	29,462
CASH FLOWS FROM INVESTING ACTIVITES	
Purchase of fixed assets	(5,673)
Cash and cash equivalents, beginning of year	101,237
Cash and cash equivalents, end of year	$ 125,026
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	$ (14,649)
Adjustments to reconcile operating income to net cash used by operating activities	
Depreciation	32
Changes in assets and liabilities	
(Increase) decrease in:	
Inventories	32,004
Increase (decrease) in:	
Accounts payable	8,242
Accrued wages	138
Increase in pension plan liability	3,695
Total adjustments	44,111
Net cash provided by operating activities	$ 29,462

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2016

	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	$ 49,107	$ 127,033	$ 35,860	2,009	$ 6,454	$ 8,408	$ 3,076	$ 440,220	$ -	$ 672,167
Accounts receivable	135	-	-	-	-	419	-	-	7,132	7,686
Due from other funds	-	-	-	-	-	-	-	4,150	-	4,150
Investments	111,469	-	-	-	-	-	-	-	-	111,469
Total assets	$ 160,711	$ 127,033	$ 35,860	$ 2,009	$ 6,454	$ 8,827	$ 3,076	$ 444,370	$ 7,132	$ 795,472
LIABILITIES										
Due to individuals	$ -	$ -	$ -	$ -	$ 6,454	2,681	$ -	$ -	$ -	$ 9,135
Accounts payable	-	-	-	-	-	4,665	-	-	-	4,665
Due to other funds	89,346	-	-	-	-	-	-	-	4,150	93,496
Due to other governmental units	5,847	-	-	-	-	-	-	-	2,982	8,829
Cash bonds payable	19,358	-	35,860	-	-	-	-	-	-	55,218
Interest payable	-	-	-	-	-	1,481	3,076	1,243	-	5,800
Other current liabilities	46,160	-	-	2,009	-	-	-	-	-	48,169
Taxes and fees payable	-	-	-	-	-	-	-	429,135	-	429,135
Deposits payable	-	127,033	-	-	-	-	-	13,992	-	141,025
Total liabilities	160,711	127,033	35,860	2,009	6,454	8,827	3,076	444,370	7,132	795,472
NET POSITION										
Total net position	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 agency funds. The agency 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.

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.

Hospital Sales Tax Fund - The Hospital Sales Tax Fund accounts for revenues generated by the local option one cent Small County Surtax which is pledged as security for the Hancock Bank loan. Any excess revenue for the surtax is restricted for debt reduction or capital expenditures at the hospital facilities.

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.

Solid Waste Fund - The Solid Waste Fund accounts for expenditures related to the collection and disposal of solid waste within the unincorporated area of the County. Financing is substantially provided by non-ad valorem assessments levied on benefited property.

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.

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.

Hospital Debt Service Fund - The Hospital Debt Service Fund accounts for the debt service activities associated with the Sales Tax Revenue Bonds Series 2005, which was issued to finance the construction of the hospital facility operated by Doctors Memorial Hospital, Inc.

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.

2. Investments

Investments consist of participation in the Local Government Surplus Funds Trust Fund Investment Pool (Pool) and the Florida Local Government Investment Trust Fund (Trust) and local investments. Fair value of the Pool 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 Pool 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, 2016, 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 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 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 of Resources

An acquisition of net assets 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 Statement Number 65. In the 2015 fiscal year the County acquired a piece of land from the Suwannee River Water Management District in exchange for five years of the Management District's payments in lieu of taxes. The revenue will be recognized in the five subsequent fiscal years. The current value of the deferred inflow of payments in lieu of taxes is $178,467.

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, 2016.

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 ($19,850,508) differs from "net position" of governmental activities ($92,793,530) 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	$164,314,590
Accumulated depreciation	(76,717,530)
Total	$ 87,597,060

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, 2016, were:

Sales Tax Revenue Bonds	$ 5,586
Capital leases and note payable	68,649
Compensated absences	681,910
Pension liability and deferred outflows and inflows	13,752,176
Total	$14,508,321

Deferred Outflow and Inflow of Resources

The net effect of deferred outflows and inflows of resources related to the County's general fixed assets and pension plan liability was $5,434,697.

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of $ 3,957,868 between governmental funds must be eliminated for the statement of net position.

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 Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Deferred Inflows Outflows	Reclassifications and Eliminations	Statement of Net Position
ASSETS						
Cash and cash equivalents	$ 5,484,056	$ -	$ -	$ -	$ -	$ 5,484,056
Accounts receivable - net	119,534	-	-	-	-	119,534
Due from other funds	4,047,214	-	-	-	(3,957,868)	89,346
Due from other governmental units	2,818,297	-	-	-	-	2,818,297
Inventories	210,527	-	-	-	-	210,527
Investments	10,017,708	-	-	-	-	10,017,708
Cash with fiscal agent	3,019,462	-	-	-	-	3,019,462
Capital assets - net	-	87,597,060	-	-	-	87,597,060
Total assets	25,716,798	87,597,060	-	-	(3,957,868)	109,355,990
DEFERRED OUTFLOW OF RESOURCES	-	-	-	8,542,364	-	8,542,364
TOTAL ASSETS AND DEFERRED OUTFLOWS	25,716,798	87,597,060	-	8,542,364	(3,957,868)	117,898,354
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	1,440,766	-	-	-	-	1,440,766
Accrued wages	72,186	-	-	-	-	72,186
Accrued compensated absences	59,857	-	-	-	-	59,857
Accrued payroll liabilities	87,289	-	-	-	-	87,289
Due to other funds	3,958,060	-	-	-	(3,957,868)	192
Due to other governmental units	297	-	-	-	-	297
Revenues collected in advance	245,735	-	-	-	-	245,735
Other current liabilities	2,100	-	-	-	-	2,100
Accrued compensated absences	-	-	681,910	-	-	681,910
Landfill postclosure liability	-	-	-	-	-	-
Capital leases and notes payable	-	-	68,649	-	-	68,649
Revenue bonds payable	-	-	5,586,000	-	-	5,586,000
Pension liability	-	-	13,752,176	-	-	13,752,176
Total liabilities	5,866,290	-	20,088,735	-	(3,957,868)	21,997,157
DEFERRED INFLOWS OF RESOURCES	-	-	-	3,107,667	-	3,107,667
Fund balances/net position	19,850,508	87,597,060	(20,088,735)	5,434,697	-	92,793,530
Total liabilities , deferred inflows and net position	$ 25,716,798	$ 87,597,060	$ -	$ 8,542,364	$ (3,957,868)	$ 117,898,354

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

The "net change in fund balances" for governmental funds $850,889 differs from the "change in net position" for governmental activities ($1,978,728) 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	$ 5,254,656
Other additions	18,084
Reclassifications /deletions	(138,317)
Depreciation expense	(7,333,093)
Difference	$ (2,198,670)

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.

Principal payments made	$ 65,995

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	$ (18,120)
Net change in landfill postclosure liability	$ 72,265
Net change in pension related liabilities	$ (795,703)
Deferred inflow of payment in lieu of taxes	$ 44,616

Reclassification and Eliminations

Transfers in and transfers out in the amount of $ 10,129,547 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	Landfill Postclosure Liability	Reclassifications and Eliminations	Statement of Activities
REVENUES								
Taxes	$ 14,163,528	$ -	$ -	$ -	$ 44,616	$ -	$ -	$ 14,208,144
Licenses and permits	174,153	-	-	-	-	-	-	174,153
Intergovernmental	9,139,419	-	-	-	-	-	-	9,139,419
Charges for services	1,833,652	-	-	-	-	-	-	1,833,652
Fines and forfeitures	178,932	-	-	-	-	-	-	178,932
Special assessments	1,217,924	-	-	-	-	-	-	1,217,924
Interest	69,545	-	-	-	-	-	-	69,545
Miscellaneous	822,642	18,084	-	-	-	-	-	840,726
Total revenues	27,599,795	18,084	-	-	44,616	-	-	27,682,495
EXPENDITURES								
Current Expenditures								
General government	4,965,970	563,535	-	51,313	199,879	-	-	5,780,697
Public safety	8,229,475	536,422	-	(10,822)	384,430	-	-	9,139,505
Physical environment	1,371,469	107,659	-	(6,309)	61,691	(72,265)	-	1,462,245
Transportation	2,072,200	5,197,367	-	(16,062)	80,494	-	-	7,333,999
Economic environment	1,613,870	1,044	-	-	2,786	-	-	1,617,700
Human services	786,446	649,936	-	-	10,155	-	-	1,446,537
Culture/recreation	1,544,635	395,440	-	-	22,908	-	-	1,962,983
Court related	793,671	20,007	-	-	33,360	-	-	847,038
Capital outlay								
General government	68,892	(68,892)	-	-	-	-	-	-
Public safety	296,216	(296,216)	-	-	-	-	-	-
Physical environment	95,795	(95,795)	-	-	-	-	-	-
Transportation	3,458,251	(3,458,251)	-	-	-	-	-	-
Economic environment	102,412	(102,412)	-	-	-	-	-	-
Human services	1,055,454	(1,055,454)						
Culture/recreation	171,405	(171,405)	-	-	-	-	-	-
Court related	6,231	(6,231)	-	-	-	-	-	-
Debt Service								
Principal	65,995	-	(65,995)	-	-	-	-	-
Interest	50,327	-	-	-	-	-	-	50,327
Total expenditures	26,748,714	2,216,754	(65,995)	18,120	795,703	(72,265)	-	29,641,031
Excess of revenues over (under) expenditures	851,081	(2,198,670)	65,995	(18,120)	(751,087)	72,265	-	(1,978,536)
OTHER FINANCING SOURCES (USES)								
Transfers in	10,129,547	-	-	-	-	-	(10,129,547)	-
Transfers out	(10,129,739)	-	-	-	-	-	10,129,547	(192)
Total other financing sources (uses)	(192)	-	-	-	-	-	-	(192)
Net change in fund balance	850,889	(2,198,670)	65,995	(18,120)	(751,087)	72,265	-	(1,978,728)
Fund balances at beginning of year	18,999,619	89,795,730	(5,720,644)	(663,790)	(7,566,392)	(72,265)	-	94,772,258
Fund balances at end of year	$ 19,850,508	$ 87,597,060	$ (5,654,649)	$ (681,910)	$ (8,317,479)	$ -	$ -	$ 92,793,530

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, 2016, 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, 2016.

	Appropriations	Expenses	Variance Positive
Primary Government			
Enterprise Funds:			
Airport Enterprise	$ 219,017	$ 166,099	$ 52,918

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, 2016, the carrying amount of the County's bank deposits was $9,353,346. 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, savings accounts, repurchase agreements, 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 in only these types of instruments during the fiscal year.

In accordance with generally accepted accounting principles, the County's investments are categorized in the following schedule , if applicable, to give an indication of the level of custodial credit risk assumed at year end. Category 1 includes investments that are insured or registered, or for which the securities are held by the County or its agent in the County's name. In the current year, the County did not hold any such investments. Investments in the Local Government Surplus Funds Trust Fund, the Florida Local Government Investment Trust Fund, money market accounts and guaranteed investment contracts are not categorized since the investments are not evidenced by securities that exist in physical or book entry form.

Investments consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund investment pool created by Sections 218.405, *Florida Statutes*, the Florida Local Government Trust Fund, and those made locally. The local

investments operate under the guidelines established by Section 218.415, *Florida Statutes*. The County's investments in the Pool, which the State Board of Administration indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of September 30, 2016, are similar to money market funds in which shares are reported at fair value, which is amortized cost.

The Florida Trust Short Term Bond Fund, formerly the Florida Local Government Investment Trust Fund (FLGIT) is a professionally managed fund available only to public entities in Florida. The investment policy of the trust restricts investments to direct obligations of or securities fully guaranteed by the United States; obligations of certain federal agencies, including collateralized mortgage obligations; repurchase agreements; corporate bonds; and commercial paper. As of September 30, 2016, the Trust had investments, at fair value, of approximately $915.56 million. Of the total investments in the Trust, 21.14% was invested in asset backed securities, 8.43% was invested in U.S. agency notes, 25.99% was invested in Corporate securities, 13.16% was invested in government related securities, 4.82% was invested in certificates of deposit, 20.42% was invested in U.S. Treasury notes, 2.97% was invested in municipal securities, .21% was invested in agency ARM pass, .51% was invested in money market funds, and 2.35% was invested in collateralized mortgage securities. The Florida Trust Day to Day Fund (the Fund) is a money market fund of the Florida Local Government Investment Trust. As of September 30, 2016, the fund had investments of $474.16 million of which 31.85% were in repurchase agreements, 13.63% were in government related securities, 31.88% were in corporate securities, 10.09% were in commercial paper, 2.86% were in CMO's, 8.16% were in certificates of deposit, 1.25% were in asset backed securities, and .29% were in money market funds.

Schedule of Investments at September 30, 2016

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government		
Local Government Surplus Trust Fund Florida PRIME	33 Day Average	$ 5,762,399
Florida Local Government Investment Pool	1.61 Year Average	312,230
Florida Local Government Day to Day Fund	52.76 Day Average	4,054,547
Total investments		$ 10,129,177

Interest Rate Risk

- Section 218.415(17), *Florida Statutes*, limits investment maturities to provide sufficient liquidity to pay obligations as they come due.

- The maturity of the State Board of Administration Local Government Investment Pool is based on the dollar weighted average of days to maturity (DWAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

Credit Risk

- Section 218.415(17), *Florida Statutes*, limits investments to the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, *Florida Statutes*; Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, *Florida Statutes*, and direct obligations to the United States Treasury. The County's investment policy limits investments to these types of securities.

- As of September 30, 2016, the County's investment in the Local Government Surplus Trust Fund Florida PRIME is rated AAAm by Standard & Poors. The Florida Trust Short Term Bond Fund, formerly referred to as the FLGIT, is rated AAAf and has a bond fund risk is S-1. The Florida Trust Day to Day Fund is rated AAAm by Standard & Poors.

- The County's investments in Certificates of Deposit and money market funds are in qualified public depositories.

Custodial Credit Risk

- 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 2015-2016 fiscal year were levied in October 2015. 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, 2016, was as follows:

Primary Government

	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
Governmental Activities				
Capital assets				
Land and improvements	$ 23,362,021	$ -	$ (48,467)	$ 23,313,554
Construction in progress	2,494,852	2,372,018	(152,303)	4,714,567
Infrastructure	87,635,278	972,633	(24,075)	88,583,836
Buildings	27,948,594	150,725	24,673	28,123,992
Equipment	16,069,782	1,592,463	(491,385)	17,170,860
Sheriff equipment	2,581,404	184,901	(358,524)	2,407,781
Total capital assets	160,091,931	5,272,740	(1,050,081)	164,314,590
Less accumulated depreciation				
Board of County Commissioners	(68,630,555)	(7,093,410)	589,429	(75,134,536)
Sheriff	(1,665,646)	(239,683)	322,333	(1,582,994)
Total accumulated depreciation	(70,296,201)	(7,333,093)	911,762	(76,717,530)
Governmental activities capital assets, net	$ 89,795,730	$ (2,060,353)	$ (138,319)	$ 87,597,060
Business type activities:				
Equipment	$ 123,984	$ 5,673	$ -	$ 129,657
Less accumulated depreciation	(62,390)	(32)	-	(62,422)
Business activities capital assets, net	$ 61,594	$ 5,641	$ -	$ 67,235

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

Governmental activities:	
General Government	$ 425,218
Public Safety	536,422
Physical Environment	107,660
Transportation	5,197,367
Economic Environment	1,044
Human Services	649,935
Culture/Recreation	395,440
Court-related and other	20,007
Total depreciation expense-governmental activities	$ 7,333,093
Business-type activities:	
Airport Enterprise	$ 32
Total depreciation expense-business-type activities	$ 32

NOTE 7. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2016, were:

FUND	Interfund Receivables	Interfund Payables
General	$ 1,483,456	$ 181,392
Airport	384	390,500
Airport Enterprise	192	-
Hospital Debt Service	-	1,897,737
Hospital Sales Tax	1,897,737	-
Landfill	420	-
Municipal Services Benefit Unit	-	2,407
Municipal Services Taxing Unit	84,382	35,342
Road and Bridge	406,133	18,111
Secondary Road Projects	57,005	321,437
Small County Road Assistance	-	643,881
Small County Outreach Project	-	59,616
Solid Waste	17,117	5,934
Community Development Block Grant	-	127,972
Clerk Information Technology	89,346	-
Clerk Board of County Commissioners	-	61,200
Clerk Trust	-	89,346
Property Appraiser Operating	-	26,228
Sheriff Drug Task Force	11,234	-
Sheriff Operating	-	130,498
Supervisor Operating	-	15,922
Tax Collector Operating	-	39,883
Tax Collector Tax	4,150	-
Tax Collector Tag	-	4,150
Total	$ 4,051,556	$ 4,051,556

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

NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2016, consisted of the following:

Transfers from General Fund to:	
Airport	$ 192
Airport Enterprise	384
Landfill	420
Municipal Services Taxing Unit Fund	84,342
Road and Bridge Fund	62,157
Solid Waste Fund	10,070
Clerk Operating Fund	795,934
Property Appraiser Operating Fund	695,928
Sheriff Operating Fund	6,107,309
Sheriff Special Law Enforcement Trust Fund	3,083
Supervisor Operating Fund	435,471
Tax Collector Operating Fund	160,212
Transfers from Secondary Road Project to:	
Road and Bridge Fund	321,437
MSBU	101,460
Transfers from Municipal Services Taxing Unit Fund to:	
General Fund	26,851
Solid Waste Fund	7,047
Tax Collector Operating Fund	22,512
Transfers from Hospital Sales Tax Revenue Fund to:	
Hospital Debt Service	1,164,338
Transfers from Solid Waste Fund to :	
Tax Collector Operating Fund	89,359
Transfer from MSBU to :	
Tax Collector Operating Fund	1,350
Transfer from Tax Collector Operating to:	
General Fund	39,883
Total transfers	$ 10,129,739

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, 2016, were as follows:

	Accounts Receivable	Due from Other Governments	Total Receivables
Governmental Activities:			
General	$ 2,766	$ 617,360	$ 620,126
Hospital Sales Tax	-	237,120	237,120
Municipal Services	10	34,253	34,263
Road and Bridge	-	144,290	144,290
Solid Waste	1,350	8,567	9,917
Secondary Road Projects	-	80,454	80,454
Sheriff Operating	26,324	-	26,324
Other governmental	89,084	1,696,253	1,785,337
Total governmental activities	$ 119,534	$ 2,818,297	$ 2,937,831
Business-type Activities:			
Airport Enterprise	$ -	$ -	$ -
Total business-type activities	$ 119,534	$ 2,818,297	$ 2,937,831

Payables

Payables at September 30, 2016, were as follows:

	Vendors	Accrued Wages and Benefits	Total
Governmental Activities:			
General	$ 738,895	$ 131,823	$ 870,718
Hospital Sales Tax	23,199	-	23,199
Municipal Services	37,250	26,731	63,981
Road and Bridge	52,039	45,558	97,597
Secondary Road Projects	12,612	-	12,612
Solid Waste	75,127	14,043	89,170
Sheriff Operating	-	-	-
Other governmental	501,703	1,177	502,880
Total governmental activities	$ 1,440,825	$ 219,332	$ 1,660,157
Business-type Activities:			
Airport Enterprise	$ 9,228	$ 213	$ 9,441
Total business-type activities	$ 9,228	$ 213	$ 9,441

NOTE 10. CAPITAL LEASES

A. Capital Lease Musco Finance

The Board entered into a lease with Musco Finance,LLC. on October 21, 2013. The lease in the amount of $264,087 was used to finance a light structure system. The lease is being paid over four years at an interest rate of 3.95%. The following is a schedule of the future minimum lease payments under this capital lease:

Year Ending September 30	
2017	$ 71,411
Total minimum lease payments	71,411
Less: amount representing interest	(8,178)
Total minimum lease payments	$ 68,649

NOTE 11. LONG-TERM LIABILITIES

A. Governmental Activities

Note Payable – Whitney Bank D/B/A Hancock Bank

On August 25, 2015, the County entered into a loan agreement with the Hancock Bank in the amount of $5,586,000 for the purpose of partially funding the payoff of the Sales Tax Revenue Bonds Series 2005 . The note is payable in annual installments over five years including interest at 1.34% and may be paid in full at any payment date. The note and the interest thereon are secured by a pledge of (1) the proceeds derived by the County from the levy and collection of a one-cent discretionary small county sales surtax pursuant to Chapter 212, *Florida Statutes*, and (2) until applied in accordance with the provisions of the Resolution, all moneys, including investments thereof, in certain funds and accounts created pursuant to the Resolution.

The scheduled payment of the principal and interest on the note is as follows:

Year Ending September 30	Principal	Interest	Total
2017	$ 2,982,000	$ 54,873	$ 3,036,873
2018	1,107,000	27,477	1,134,477
2019	1,118,000	12,569	1,130,569
2020	379,000	2,539	381,539
Total	$ 5,586,000	$ 97,458	$ 5,301,919

B. Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2016, was as follows:

	Balance 10/1/2015	Additions	Reductions	Balance 9/30/2016	Due Within One Year
Governmental Activities:					
Sales Tax Revenue Refunding Note Series 2015					
$5.856 million note payable, due in annual installments including interest at 1.34%, collateralized by pledging Small County Surtax (Sales Tax) Revenue	$ 5,586,000	$ -	$ -	$ 5,586,000	$ 2,982,000
Capital Lease - Musco Finance	134,644	-	(65,995)	68,649	68,649
Other liabilities :					
Landfill Closure Long-Term	72,265	-	(72,265)	-	-
Compensated Absences payable	663,790	-	18,120	681,910	102,287
County's proportionate share of FRS pension liability	7,713,468	6,038,708	-	13,752,176	2,046,411
	$ 6,456,699	$ 6,038,708	$ (120,140)	$ 20,088,735	$ 5,199,347

NOTE 12. RELEASE OF OBLIGATION FOR LANDFILL CLOSURE COSTS

The Board closed the Taylor County Landfill on April 1, 1996.

Pursuant to an agreement dated August 4, 1997, between the County and the Department of Environmental Protection, the County demonstrated financial assurance for the Taylor County Landfill Closure.

Aucilla Area Solid Waste Administration (AASWA) collected a per ton surcharge of waste generated from Taylor County in accordance with a request from the Taylor County Board of County Commissioners. This surcharge revenue financed the long-term care costs of the Taylor County Landfill. The County was required to monitor the landfill for 20 years after closure. The surcharge revenue exceeded the annual cost of maintenance as projected by the engineers.

In April, 2016, subsequent to year end, the County was fully released from this obligation by the Florida Department of Environmental Services.

NOTE 13. 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, 2015 through June 30, 2016 and from July 1, 2016 through September 30, 2016, respectively, were as follows: Regular—7.26% and 7.52%; Special Risk Administrative Support—32.95% and 28.06%; Special Risk—22.04% and 22.57%; Senior Management Service—21.43% and 21.77%; Elected Officers—42.27% and 42.47%; and DROP participants—12.88% and 12.99%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2015 through June 30, 2016 and from July 1, 2016 through September 30, 2016, respectively.

The County's contributions, including employee contributions, to the Pension Plan totaled $1,165,852 for the fiscal year ended September 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2016, the County reported a liability of $10,720,397 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of July 1, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The County's proportionate share of the net pension liability was based on the County's 2015-16 fiscal year contributions relative to the 2014-15 fiscal year contributions of all participating members. At June 30, 2016, the County's proportionate share was .0425 percent, which was an increase of .0028 percent from its proportionate share measured as of June 30, 2015.

For the fiscal year ended September 30, 2016, the County recognized pension expense of $672,342. 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	$ 820,836	$ 99,814
Changes in assumptions	648,552	-
Net difference between projected and actual earnings on Pension Plan investments	4,931,779	2,160,687
Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions	1,199,266	624,314
County Pension Plan contributions subsequent to the measurement date	322,722	-
Total	$ 7,923,155	$ 2,884,815

The deferred outflows of resources related to the Pension Plan, totaling $322,722 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, 2017. 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
2016	$ 649,553
2017	649,553
2018	1,879,907
2019	1,286,594
2020	189,241
Thereafter	60,768
	$ 4,715,617

Actuarial Assumptions – The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.60%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

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 (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.00%	3.00%	1.70%
Fixed income	18.00%	4.70%	4.60%	4.60%
Global equity	53.00%	8.10%	6.80%	17.20%
Real estate (property)	10.00%	6.40%	5.80%	12.00%
Private equity	6.00%	11.50%	7.80%	30.00%
Strategic investments	12.00%	6.10%	5.60%	11.10%
Total	100.00%			
Assumed Inflation - Mean			2.60%	1.90%

(1) As outlined in the Pension Plan's investment policy

Discount Rate - The discount rate used to measure the total pension liability was 7.60%. 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 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 7.60%, 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 (6.60%) or one percentage point higher (8.60%) than the current rate:

	1% Decrease (6.60)	Current Discount Rate (7.60%)	1% Increase (8.60%)
County's proportionate share of the net pension liability	$ 19,757,019	$ 10,731,283	$ (3,218,550)

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, 2016, the County reported a payable in the amount of $49,083 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2016.

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, 2016, 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, 2016, the HIS contribution for the period October 1, 2014 through June 30, 2016 and from July 1, 2016 through September 30, 2016 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 $133,838 for the fiscal year ended September 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2016, the County reported a liability of $3,043,175 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The County's proportionate share of the net pension liability was based on the County's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all

participating members. At June 30, 2016, the County's proportionate share was .02611 percent, which was an increase of .00076 percent from its proportionate share measured as of June 30, 2015.

For the fiscal year ended September 30, 2016, the County recognized pension expense of $127,055. 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	$ -	$ 6,931
Changes in assumptions	477,551	-
Net difference between projected and actual earnings on HIS Plan investments	1,539	-
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	110,359	39,881
County HIS Plan contributions subsequent to the measurement date	36,839	-
Total	$ 626,288	$ 46,812

The deferred outflows of resources related to the HIS Plan, totaling $36,839 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, 2017. 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	Amount
2016	$ 97,168
2017	97,168
2018	96,831
2019	96,669
2020	83,634
Thereafter	71,167
	$ 542,637

Actuarial Assumptions – The total pension liability in the July 1, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.85 %

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 2.85%. 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 2.85%, 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 (1.85%) or one percentage point higher (3.85%) than the current rate:

	1% Decrease (1.85%)	Current Discount Rate (2.85%)	1% Increase (3.85%)
County's proportionate share of the net pension liability	$ 3,491,212	$ 3,043,174	$ 2,671,327

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, 2016, the County reported a payable in the amount of $6,067 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2016.

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 2015-16 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 County Elected Officers class 8.34%.

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, 2016, 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, 2016.

NOTE 14. FUND BALANCES GOVERNMENTAL FUNDS

As of September 30, 2016, 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, 2016.

General Fund:	Restricted	Assigned
State Aid to Libraries Reserve	$ 5,354	$ -
Mosquito Control Reserve	619	-
Emergency 911 Reserve	34,743	-
Sheriff's Designated Reserves	223,398	-
Traffic Surcharge Reserve	6,816	-
Court Related Reserves	-	237,553
Heritage Pavilion	-	11,726
Tax Deed Excess Bid Reserve	100,810	-
911 Wireless Supplemental	222,464	-
911 Wireless /State	37,567	-
Sports Complex Donations Reserve	-	22,405
Sports Complex		58,597
Boat Ramp Reserve	-	162,032
Jail Maintenance Fund	-	119,665
Steinhatchee Donation Reserve	-	115,420
Traffic and SHIP Education	63,209	-
Total	$ 694,980	$ 727,398
Special Revenue Funds:		
Solid Waste Fund	$ -	$ 563,714
Municipal Services Taxing Unit		1,365,422
Road and Bridge Fund - Transportation	786,766	-
Hospital Sales Tax Fund		
Hospital related debt service and capital expenditures	-	2,377,320
Total	$ 786,766	$ 4,306,456
Debt Service Fund:		
Sales Tax Revenue Bonds	$ -	$ 1,121,725
Capital Projects Funds:		
Seondary Road projects	$ 2,007,475	$ -
Other Govemmental Funds:	$ 1,265,923	$ 1,024,379
Total	$ 4,755,144	$ 7,179,958

NOTE 15. 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.

NOTE 16. 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 17. 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 18. 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 19. 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	17.1%
Jefferson	21.8%
Madison	29.2%
Taylor	31.9%

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, 2016, is as follows:

Assets	$ 6,730,419
Deferred Outflows of Resources	40,124
Liabilities	(2,055,729)
Deferred Inflows of Resources	(13,809)
Net Position	$ 4,701,005

During the fiscal year, the County paid dumping fees of $ 309,485 to Aucilla Area Solid Waste Administration and as of September 30, 2016, owed the landfill $ 110,929. 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 20. 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 21. FUND BALANCE DEFICIT

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

Fund	Deficit
Small County Road Assistance Project	$ (130,726)

NOTE 22. STATE LOCAL HOUSING ASSISTANCE PROGRAM

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

	SHIP Program Year Ended						
	2009	2012	2013	2014	2015	2016	Total
REVENUES							
Intergovernmental revenue	$ 36,092	$ -	$ 300	$ 972	$ 101,001	$ 211,328	$ 349,693
Interest	78	94	62	28	161	76	499
Total revenues	36,170	94	362	1,000	101,162	211,404	350,192
EXPENDITURES							
Current Expenditures							
Economic environment	53,610	60	18,535	15,521	101,002	211,329	400,057
Total expenditures	53,610	60	18,535	15,521	101,002	211,329	400,057
Excess of revenues over (under) expenditures	(17,440)	34	(18,173)	(14,521)	160	75	(49,865)
OTHER FINANCING SOURCES (USES)							
Interfund transfers in	-	-	-	-	-	-	-
Interfund transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balances	(17,440)	34	(18,173)	(14,521)	160	75	(49,865)
Fund balances beginning of year	54,136	50,571	33,219	15,149	433	-	153,508
Fund balances end of year	$ 36,696	$ 50,605	$ 15,046	$ 628	$ 593	$ 75	$ 103,643

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 9,928,396	9,928,396	$ 9,563,507	$ (364,889)
Intergovernmental	3,244,995	3,795,203	3,394,787	(400,416)
Charges for services	271,300	271,300	304,932	33,632
Fines and forfeitures	9,000	9,000	20,880	11,880
Miscellaneous	51,324	91,324	305,914	214,590
Special assessments	120,134	120,134	125,738	5,604
Interest	25,000	25,000	42,582	17,582
Total revenues	13,650,149	14,240,357	13,758,340	(482,017)
EXPENDITURES				
Current expenditures				
General government	2,041,099	2,113,275	1,747,209	366,066
Public safety	1,175,783	1,446,222	1,120,614	325,608
Physical environment	217,170	218,036	196,858	21,178
Transportation	237,385	272,385	-	272,385
Economic environment	585,429	751,974	518,242	233,732
Human services	469,003	580,696	570,936	9,760
Culture / recreation	836,779	1,657,283	1,537,153	120,130
Court-related	417,561	446,545	122,348	324,197
Capital outlay				
General government	232,000	231,300	5,297	226,003
Public safety	26,772	14,257	7,694	6,563
Physical environment	-	30,000	35,000	(5,000)
Transportation	-	105,000	65,066	39,934
Economic environment	-	25,186	24,119	1,067
Culture / recreation	260,523	661,855	171,405	490,450
Court-related	1,726	7,957	6,231	1,726
Debt service				
Principal	65,995	65,995	65,995	-
Interest	5,416	5,416	5,416	-
Total expenditures	6,572,641	8,633,382	6,199,583	2,433,799
Excess of revenues over expenditures	7,077,508	5,606,975	7,558,757	1,951,782
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	54,000	54,000	26,851	(27,149)
Interfund transfers out	(8,475,352)	(8,673,359)	(8,355,503)	317,856
Total other financing sources (uses)	(8,421,352)	(8,619,359)	(8,328,652)	290,707
Net change in fund balance	(1,343,844)	(3,012,384)	(769,895)	2,242,489
Fund balance at beginning of year	9,897,152	9,897,152	9,897,152	-
Fund balance at end of year	$ 8,553,308	$ 6,884,768	$ 9,127,257	$ 2,242,489

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 765,000	$ 765,000	$ 778,250	$ 13,250
Licenses and permits	200	200	165	(35)
Intergovernmental	740,500	740,500	797,157	56,657
Miscellaneous	15,000	15,000	23,797	8,797
Interest	1,001	1,001	1,381	380
Total revenues	1,521,701	1,521,701	1,600,750	79,049
EXPENDITURES				
Current expenditures				
Transportation	2,784,689	2,788,857	1,990,920	797,937
Capital outlay				
Transportation	260,000	255,832	177,020	78,812
Total expenditures	3,044,689	3,044,689	2,167,940	876,749
Excess of revenues over expenditures	(1,522,988)	(1,522,988)	(567,190)	955,798
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	687,987	687,987	383,593	(304,394)
Total other financing sources (uses)	687,987	687,987	383,593	(304,394)
Net change in fund balance	(835,001)	(835,001)	(183,597)	651,404
Fund balance at beginning of year	1,180,890	1,180,890	1,180,890	-
Fund balance at end of year	$ 345,889	$ 345,889	$ 997,293	$ 651,404

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, 2016

	Budgeted Amounts		Actual	Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 1,289,123	$ 1,289,123	$ 1,246,457	$ (42,666)
Licenses and permits	132,000	132,000	173,988	41,988
Intergovernmental	67,200	78,733	80,131	1,398
Charges for services	8,100	8,100	7,468	(632)
Miscellaneous	1,600	37,985	41,818	3,833
Interest	2,000	2,000	5,239	3,239
Total revenues	1,500,023	1,547,941	1,555,101	7,160
EXPENDITURES				
Current expenditures				
General government	197,885	201,122	179,349	21,773
Public safety	1,112,425	1,136,516	1,020,253	116,263
Human services	176,786	228,882	189,855	39,027
Capital outlay				
General government	1,500	1,500	3,036	(1,536)
Public safety	-	103,487	69,987	33,500
Human services	-	46,413	80,612	(34,199)
Total expenditures	1,488,596	1,717,920	1,543,092	174,828
Excess of revenues over expenditures	11,427	(169,979)	12,009	181,988
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	83,247	83,247	84,342	1,095
Interfund transfers out	(80,634)	(80,634)	(56,409)	24,225
Total other financing sources (uses)	2,613	2,613	27,933	25,320
Net change in fund balance	14,040	(167,366)	39,942	207,308
Fund balance at beginning of year	1,325,480	1,325,480	1,325,480	-
Fund balance at end of year	$ 1,339,520	$ 1,158,114	$ 1,365,422	$ 207,308

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

HOSPITAL SALES TAX FUND

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

For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 2,200,000	$ 2,200,000	$ 2,321,253	$ 121,253
Miscellaneous	-	-	158,096	158,096
Interest	-	-	3,924	3,924
Total revenues	2,200,000	2,200,000	2,483,273	283,273
EXPENDITURES				
Current expenditures				
General government	1,808,036	1,808,036	2,500	1,805,536
Human services	-	40,460	25,655	14,805
Capital outlay				
Human services	-	1,165,352	974,842	190,510
Total expenditures	1,808,036	3,013,848	1,002,997	2,010,851
Excess of revenues over expenditures	391,964	(813,848)	1,480,276	2,294,124
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(1,164,338)	(1,164,338)	(1,164,338)	-
Total other financing sources (uses)	(1,164,338)	(1,164,338)	(1,164,338)	-
Net change in fund balance	(772,374)	(1,978,186)	315,938	2,294,124
Fund balance at beginning of year	2,061,382	2,061,382	2,061,382	-
Fund balance at end of year	$ 1,289,008	$ 83,196	$ 2,377,320	$ 2,294,124

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 15,000	$ 15,000	$ 14,772	$ (228)
Intergovernmental	27,948	27,948	10,712	(17,236)
Miscellaneous	-	-	144,303	144,303
Special assessments	1,065,776	1,065,776	1,037,858	(27,918)
Interest	1,000	1,000	1,777	777
Total revenues	1,109,724	1,109,724	1,209,422	99,698
EXPENDITURES				
Current expenditures				
Physical environment	1,427,621	1,427,621	1,076,261	351,360
Capital outlay				
Physical environment	-	-	-	-
Total expenditures	1,427,621	1,427,621	1,076,261	351,360
Excess of revenues over expenditures	(317,897)	(317,897)	133,161	451,058
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	10,000	10,000	17,117	7,117
Interfund transfers out	(89,603)	(89,603)	(89,359)	244
Total other financing sources (uses)	(79,603)	(79,603)	(72,242)	7,361
Net change in fund balance	(397,500)	(397,500)	60,919	458,419
Fund balance at beginning of year	502,795	502,795	502,795	-
Fund balance at end of year	$ 105,295	$ 105,295	$ 563,714	$ 458,419

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, 2016

	Operating Fund		
	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 266,525	$ 40,119	$ (226,406)
Sale of general fixed assets	-	12,445	12,445
Miscellaneous	125	42,561	42,436
Total revenues	266,650	95,125	(171,525)
EXPENDITURES			
Public Safety			
Law enforcement			
Personnel services	3,167,594	2,929,544	238,050
Operating expenses	366,800	582,381	(215,581)
Capital outlay	18,470	304,351	(285,881)
Total law enforcement	3,552,864	3,816,276	(263,412)
Detention and correction			
Personnel services	2,145,550	1,737,522	408,028
Operating expenses	437,192	478,362	(41,170)
Capital outlay	5,200	20,550	(15,350)
Total detention and correction	2,587,942	2,236,434	351,508
Total expenditures	6,140,806	6,052,710	88,096
Excess of revenues over (under) expenditures	(5,874,156)	(5,957,585)	(83,429)
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	5,874,156	5,957,585	83,429
Total other financing sources	5,874,156	5,957,585	83,429
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, 2016

	Operating Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 755,716	$ 755,716	803,621	$ 47,905
Miscellaneous	1,089	1,089	1,089	-
Total revenues	756,805	756,805	804,710	47,905
EXPENDITURES				
General government				
Current expenditures	1,015,479	1,005,629	1,013,690	(8,061)
Capital outlay	15,000	24,850	24,811	39
Total expenditures	1,030,479	1,030,479	1,038,501	(8,022)
Excess of revenues over (under) expenditures	(273,674)	(273,674)	(233,791)	39,883
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	273,674	273,674	273,674	-
Transfer to Board of County Commissioners	-	-	(39,883)	(39,883)
Total other financing sources (uses)	273,674	273,674	233,791	(39,883)
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

HOSPITAL DEBT SERVICE FUND

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

For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$ -	$ -	$ 1,538	$ 1,538
EXPENDITURES				
Debt service				
Principal	1,082,000	1,082,000	-	1,082,000
Interest	82,338	82,338	44,911	37,427
Total expenditures	1,164,338	1,164,338	44,911	1,119,427
Excess of revenues over expenditures	(1,164,338)	(1,164,338)	(43,373)	1,120,965
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	1,164,338	1,164,338	1,164,338	-
Total other financing sources (uses)	1,164,338	1,164,338	1,164,338	-
Net change in fund balance	-	-	1,120,965	1,120,965
Fund balance at beginning of year	760	760	760	-
Fund balance at end of year	$ 760	$ 760	$ 1,121,725	$ 1,120,965

See notes to financial 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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 890,000	$ 890,000	$ 952,284	$ 62,284
Interest	-	-	10,131	10,131
Total revenues	890,000	890,000	962,415	72,415
EXPENDITURES				
Transportation				
Capital outlay	1,164,973	1,094,268	57,181	1,037,087
Total expenditures	1,164,973	1,094,268	57,181	1,037,087
Excess of revenues over expenditures	(274,973)	(204,268)	905,234	1,109,502
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(625,027)	(726,487)	(422,897)	303,590
Total other financing sources (uses)	(625,027)	(726,487)	(422,897)	303,590
Net change in fund balance	(900,000)	(930,755)	482,337	1,413,092
Fund balance at beginning of year	1,525,138	848,192	1,525,138	-
Fund balance at end of year	$ 625,138	$ (82,563)	$ 2,007,475	$ 1,413,092

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FLORIDA RETIREMENT SYSTEM

LAST THREE FISCAL YEARS

	2016	2015	2014
County's proportion of the net pension liability			
Retirement	0.0425%	0.0397%	.0387%
Health insurance subsidy	0.0261%	0.0254%	.0248%
County's proportionate share of the net pension liability			
Retirement	$ 10,720,397	$ 5,131,091	$ 2,322,814
Health insurance subsidy	3,043,175	2,585,580	2,320,521
Total	$ 13,763,572	$ 7,716,671	$ 4,643,335
County's covered payroll	$ 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	163.59%	95.34%	59.92%
Plan fiduciary net position as a percentage of the total pension liability	84.88%	92.00%	96.09%

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.

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS

FLORIDA RETIREMENT SYSTEM

LAST THREE FISCAL YEARS

	2016	2015	2014
Contractually required contributions			
Pension plan	$ 1,165,852	$ 1,093,298	$ 979,174
Health insurance subsidy	133,838	177,844	99,829
	$ 1,299,690	$ 1,271,142	$ 1,079,003
Contributions in relation to the contractually required contributions	$ 1,299,690	$ 1,271,142	$ 1,079,003
Contribution deficiency	$ -	$ -	$ -
County's covered employee payroll	$ 8,413,619	$ 8,093,506	$ 7,749,584
Contributions as a percentage of covered employee payroll	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.

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended September 30, 2016

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, 2016, 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, 2016, are shown below (in thousands):

	FRS	HIS
Total Pension Liability	$ 167,030,999	$ 11,768,444
Plan Fiduciary Net Position	141,780,921	113,859
Net Pension Liability	$ 25,250,078	$ 11,654,585
Plan Fiduciary Net Position as a Percentage of theTotal Pension Liability	84.88%	0.97%

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2016. 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, 2016, and update procedures were used to determine liabilities as of July 1, 2016. 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, 2014, 2015 and 2016, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2016, 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 2014 for the period July 1, 2008 through June 30, 2013. 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 2.60%. 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 7.60%. 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 of 7.60%

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.85% 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 2016:

- FRS: The inflation rate assumption remained at 2.60%, the real payroll growth assumption remained at 0.65%, and the overall payroll growth rate assumption remained at 3.25%. The long-term expected rate of return decreased from 7.65% in 2015 to 7.60% for 2016.

- HIS: The municipal bonds rate used to determine total pension liability was decreased from 3.80% to 2.85%.

COMBINING STATEMENTS

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2016

	Special Revenue Funds													
	Clerk of the Circuit Court								Property Appraiser	Sheriff				
	Clerk Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology	Public Records Modernization	State Court	Teen Court	Operating	Drug Task Force Grant	Inmate Welfare	Local Law Enforcement Block Grant	Nongrant Forfeiture	Special Law Enforcement Trust
ASSETS														
Current assets														
Cash	$ 104,337	$ 4,186	$ 16,188	$ 300,261	$ 43,382	$ -	$ 2,000	$ 23,596	$ 26,228	$ 6,913	$ 80,318	$ 3,064	5,041	$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-	7,316	-	-	5,799
Due from other funds	-	-	-	-	89,346	-	-	-	-	11,234	-	-	-	-
Due from other governmental units	-	-	-	13,594	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	380,008	-	-	-	-	-	-	-	-	-	-
Total assets	$ 104,337	$ 4,186	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 23,596	$ 26,228	$ 18,147	$ 87,634	$ 3,064	$ 5,041	$ 5,799
LIABILITIES AND FUND BALANCES														
LIABILITIES														
Current liabilities														
Accounts payable	$ 42,937	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,848
Due to other funds	61,200	-	-	-	-	-	-	-	26,228	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	104,337	-	-	-	-	-	-	-	26,228	-	-	-	-	2,848
FUND BALANCES														
Restricted	-	-	-	-	132,728	-	2,000	23,596	-	18,147	87,634	3,064	5,041	2,951
Assigned	-	4,186	16,188	693,863	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	4,186	16,188	693,863	132,728	-	2,000	23,596	-	18,147	87,634	3,064	5,041	2,951
Total liabilities and fund balances	$ 104,337	$ 4,186	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 23,596	$ 26,228	$ 18,147	$ 87,634	$ 3,064	$ 5,041	$ 5,799

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2016

	Special Revenue Funds									Capital Projects Funds				
	Supervisor of Elections	Board of County Commissioners												Total
	Supervisor Operating	Community Development Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourism Tax Infra-structure	Small Courthouse Facilities	Small County Road Assistance	Small County Outreach	FDOT Economic Development	Nonmajor governmental Funds
ASSETS														
Cash	$ 18,240	$ -	$ -	$ 275,660	$ 209,637	$ 232,506	$ 102,958	$ 59,399	$ 120,751	$ 6,362	$ -	$ -	$ 69,770	$ 1,710,797
Accounts receivable	-	-	8,168	-	-	-	67,601	-	-	-	-	-	-	89,084
Due from other funds	-	-	384	-	-	-	420	-	-	-	-	-	-	101,384
Due from other governmental units	-	127,972	562,108	-	-	29,692	-	3,896	14,846	-	825,947	118,198	-	1,696,253
Investments	-	-	-	15,358	-	-	315,964	-	-	-	-	-	-	711,330
Total assets	$ 18,240	$ 127,972	$ 570,660	$ 291,018	$ 209,637	$ 262,198	$ 487,143	$ 63,295	$ 135,597	$ 6,362	$ 825,947	$ 118,198	$ 69,770	4,308,848
LIABILITIES AND FUND BALANCES														
LIABILITIES														
Current liabilities														
Accounts payable	$ -	$ -	$ 74,477	$ 3,629	$ 292	$ -	$ 6,146	$ -	$ -	$ -	$ 312,792	$ 58,582	$ -	501,703
Due to other funds	15,922	127,972	390,500	-	2,407	-	-	-	-	-	643,881	59,616	-	1,327,726
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	403	399	-	-	375	-	-	-	-	-	-	1,177
Revenues collected in advance	2,318	-	2,076	183,346	-	-	-	-	-	-	-	-	-	187,740
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	200
Total liabilities	18,240	127,972	467,456	187,374	2,699	-	6,521	-	-	-	956,673	118,198	-	2,018,546
FUND BALANCES														
Restricted	-	-	-	103,644	-	262,198	480,622	63,295	135,597	6,362	(130,726)	-	69,770	1,265,923
Assigned	-	-	103,204	-	206,938	-	-	-	-	-	-	-	-	1,024,379
Total fund balances	-	-	103,204	103,644	206,938	262,198	480,622	63,295	135,597	6,362	(130,726)	-	69,770	2,290,302
Total liabilities and fund balances	$ 18,240	$ 127,972	$ 570,660	$ 291,018	$ 209,637	$ 262,198	$ 487,143	$ 63,295	$ 135,597	$ 6,362	$ 825,947	$ 118,198	$ 69,770	$ 4,308,848

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, 2016

	Special Revenue Funds													
	Clerk of the Circuit Court								Property Appraiser	Sheriff				
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology	Public Records Modernization	State Court	Teen Court	Operating	Drug Task Force Grant	Inmate Welfare	Local Law Enforcement Block Grant	Nongrant Forfeiture	Special Law Enforcement Trust
REVENUES														
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenue	-	73,125	431	89,811	-	9,897	-	-	-	21,040	-	-	-	-
Charges for services	120,130	275,112	-	-	19,436	-	-	6,364	-	-	55,083	92	645	-
Fines and forfeitures	-	150,675	-	-	-	-	-	-	-	-	-	-	-	7,477
Miscellaneous	2,239	-	32	2,049	69	35	2,000	64	-	-	-	778	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	122,369	498,912	463	92,860	19,505	9,932	2,000	6,428	-	21,040	55,083	870	645	7,477
EXPENDITURES														
Current Expenditures														
General government	892,655	-	-	-	-	-	-	-	695,928	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	21,495	37,117	196	-	6,440
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	542,820	-	60,324	-	46,360	-	32,179	-	-	-	-	-	-
Capital outlay														
General government	35,743	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	31,084	-	-	3,093
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	918,303	542,820	-	60,324	-	46,360	-	32,179	695,928	21,495	68,201	196	-	9,533
Excess of revenues over (under) expenditures	(795,934)	(43,708)	463	32,536	19,505	(36,368)	2,000	(25,751)	(695,928)	(455)	(13,118)	674	645	(1,046)
OTHER FINANCING SOURCES (USES)														
Interfund transfers in	795,934	-	-	-	-	-	-	-	695,928	-	-	-	-	3,083
Interfund transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	795,934	-	-	-	-	-	-	-	695,928	-	-	-	-	3,083
Net change in fund balances	-	(43,708)	463	32,536	19,505	(36,368)	2,000	(25,751)	-	(455)	(13,118)	674	645	2,037
Fund balances beginning of year	-	47,834	15,725	661,327	113,223	36,368	-	50,347	-	13,602	100,752	2,390	4,396	914
Fund balances end of year	$ -	$ 4,126	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 24,596	$ -	$ 13,147	$ 87,634	$ 3,064	$ 5,041	$ 2,951

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, 2016

	Special Revenue Funds									Capital Projects Funds				
	Supervisor of Elections	Board of County Commissioners												
	Operating	Community Development Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourism Tax Infra-structure	Small County Courthouse Facility	Small County Road Assistance	Small County Outreach	FDOT Economic Development	Total Nonmajor Governmental Funds
REVENUES														
Taxes	$ -	$ -	$ -	$ -	$ -	$ 159,626	$ -	$ -	$ 79,763	$ -	$ -	$ -	$ -	$ 239,389
Intergovernmental revenue	7,490	678,721	1,217,950	349,693	-	-	-	-	-	-	826,947	729,950	713	3,894,342
Charges for services	-	-	64,700	-	-	-	140,664	16,199	-	-	-	-	-	687,425
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	158,052
Miscellaneous	1,777	-	8,035	-	32	-	109,989	-	-	-	-	-	-	127,149
Special assessments	-	-	-	-	84,328	-	-	-	-	-	-	-	-	84,328
Interest	-	-	87	499	553	435	-	121	297	12	-	-	-	1,804
Total revenues	9,267	678,721	1,290,792	350,192	84,913	159,961	250,653	16,320	79,970	12	826,947	729,950	713	6,162,489
EXPENDITURES														
Current Expenditures														
General government	444,739	-	-	-	-	-	-	-	-	-	-	-	-	2,023,222
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	64,249
Physical environment	-	-	-	-	-	-	93,350	-	-	-	-	-	-	93,350
Transportation	-	-	69,456	-	11,824	-	-	-	-	-	-	-	-	81,280
Economic environment	-	678,721	-	400,056	-	116,851	-	-	-	-	-	-	-	1,095,628
Culture/recreation	-	-	-	-	-	-	-	7,432	-	-	-	-	-	7,432
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	671,323
Capital outlay														
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	35,749
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	34,167
Physical environment	-	-	-	-	-	-	60,796	-	-	-	-	-	-	60,796
Transportation	-	-	1,227,673	-	210,782	-	-	-	-	-	956,673	729,950	33,906	3,158,984
Economic environment	-	-	-	-	-	-	-	-	78,293	-	-	-	-	78,293
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	444,739	678,721	1,297,129	400,056	222,606	116,851	159,145	7,432	78,293	-	956,673	729,950	33,906	7,469,620
Excess of revenues over (under) expenditures	(435,472)	-	(16,337)	(49,864)	(167,693)	43,110	91,508	8,888	1,677	12	(130,726)	-	34,619	(2,247,061)
OTHER FINANCING SOURCES (USES)														
Interfund transfers in	435,472	-	384	-	101,460	-	420	-	-	-	-	-	-	2,032,681
Interfund transfers out	-	-	-	-	(1,350)	-	-	-	-	-	-	-	-	(1,350)
Total other financing sources (uses)	435,472	-	384	-	100,110	-	420	-	-	-	-	-	-	2,031,331
Net change in fund balances	-	-	(15,953)	(49,864)	(67,583)	43,110	91,928	8,888	1,677	12	(130,726)	-	34,619	(215,730)
Fund balances beginning of year	-	-	119,157	153,609	274,621	219,083	338,694	64,457	133,920	6,350	-	-	104,339	2,606,022
Fund balances end of year	$ -	$ -	$ 103,204	$ 103,644	$ 206,938	$ 262,193	$ 430,622	$ 63,295	$ 135,597	$ 6,362	$ (130,726)	$ -	$ 69,770	$ 2,250,302

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, 2016, 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 February 21, 2017.

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) to determine the 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

POWELL & JONES
Certified Public Accountants
February 21, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the Taylor County, Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Taylor County, Florida's major federal programs for the year ended September 30, 2016. Taylor County, Florida's major federal programs 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 statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Taylor County, Florida's major federal programs 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; and 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). Those standards and the Uniform Guidance 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 occurred. An audit includes examining, on a test basis, evidence about the Taylor County, Florida'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. However, our audit does not provide a legal determination of the Taylor County, Florida's compliance.

Opinion on Each Major Federal Program

In our opinion, the Taylor County, Florida, 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 for the year ended September 30, 2016.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control over Compliance

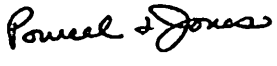
Management of the Taylor County, Florida, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Taylor County, Florida's internal control over

compliance with the types of requirements that could have a direct and material effect on each major federal program 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 to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Taylor County, Florida'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 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 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Powell and Jones, CPA's
February 21, 2017

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL,* OFFICE OF THE AUDITOR GENERAL

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

Report on Compliance for Each Major State Project

We have audited the compliance of Taylor County, Florida with the types of compliance requirements described in the State of Florida, Department of Financial Services State Projects Compliance Supplement, that could have a direct and material effect on its major State project for the year ended September 30, 2016. Taylor County, Florida's major State project is identified in the summary of auditors' results section of the accompanying Schedule of Findings.

Management's Responsibility

Taylor County, Florida's management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major State project.

Auditor's Responsibility

Our responsibility is to express an opinion on Taylor County, Florida's compliance for each major State Project 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 and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Taylor County, Florida'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 State Project. However, our audit does not provide a legal determination of Taylor County, Florida's compliance.

Opinion on Each Major State Project

In our opinion, Taylor County, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major State project for the fiscal year ended September 30, 2016.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Internal Control Over Compliance

Management of Taylor County, Florida is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Taylor County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on a major 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 State Project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the State of Florida, Office 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 Taylor County, Florida'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 State project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State Project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. 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.

Pursuant to Chapter 119, *Florida Statutes*, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of Taylor County, Florida's management, State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Powell & Jones

POWELL & JONES, CPAs

February 21, 2017

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2016

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	UNEARNED REVENUES 9/30/2016
FEDERAL AWARDS								
US DEPARTMENT OF ECONOMIC DEVELOPMENT								
Community Development Block Grant	14.228	15DB-OJ-03-72-01-H-18	$ 750,000	$ 25,906	$ -	$ 578,721	$ 578,721	$ -
US DEPARTMENT OF INTERIOR								
passed through Florida Department of Agriculture & Consumer Services/Division of Forestry								
Title IV-D Volunteer Fire Assistance Grant	15.228	FY2016VFA	4,033	-	-	4,033	4,033	-
passed through Florida Fish and Wildlife Service								
Refuge Revenue Sharing	15.659	N/A	5,039	-	-	5,039	5,039	-
passed through Florida Department of Environmental Protection								
Keaton Beach Land and Water Conservation Fund Program	15.916	F10AC00513	25,000	-	-	10,590	10,590	-
			34,072	-	-	19,662	19,662	-
US DEPARTMENT OF JUSTICE								
passed through Office of Justice Programs								
Local Law Enforcement Block Grant	16.738	N/A	871	-	-	192	192	679
Byrne Formula Grant Program	16.738	2016-JAGC-TAYL-2-H3-212	21,040	-	-	21,040	21,040	-
			21,911	-	-	21,232	21,232	679
US DEPARTMENT OF TRANSPORTATION								
passed through Florida Department of Transportation								
Federal Aviation Admin - Airport Improvement Program	20.106	43135719415	219,105	79,905	-	123,781	123,781	-
Federal Aviation Admin - Apron Rehabilitation Phase 1	20.106	3-12-0064-014-2015	561,545	-	-	505,076	505,076	-
Federal Aviation Admin - Design Storage Hangar	20.106	AR-732	518,504	15,305	-	439,306	439,306	-
			1,299,155	95,210	-	1,068,163	1,068,163	-
US ELECTIONS ASSISTANCE COMMISSION								
Passed through Florida Department of State								
Help America Vote 13/14	90.401	N/A	2,109	16	2,093	2,093	2,093	-
Help America Vote 13/14 County match	90.401	N/A	316	-	316	316	316	-
Help America Vote 14/15	90.401	N/A	3,164	-	3,164	3,164	3,164	-
Help America Vote 14/15 County match	90.401	N/A	475	-	475	475	475	-
Help America Vote 15/16	90.401	N/A	2,030	-	-	1,442	1,442	588
Help America Vote 15/16 County match	90.401	N/A	304	-	-	-	-	304
Voting Systems Assistance Grant	90.401	2015-2016-0006-TAY	15,488	-	-	-	-	15,488
			23,886	16	6,048	7,490	7,490	16,380
FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT								
passed through Florida Department of Revenue								
Title IV-D CSE Reimbursement	93.563	COC62	80,811	-	-	80,811	80,811	-
FEDERAL DEPARTMENT OF HOMELAND SECURITY								
passed through Florida Division of Emergency Management								
Emergency Management Performance Grant	97.042	15-FG-4D-03-72-01-129	55,314	46,446	8,868	8,868	8,868	-
Emergency Management Performance Grant	97.042	16-FG-6A-03-72-01-129	55,330	-	-	47,417	47,417	7,913
Homeland Security Grant	97.067	15-DS-P4-03-72-01-294	12,308	-	-	7,650	7,650	-
			122,952	46,446	8,868	63,935	63,935	7,913
Total federal awards			$ 2,332,787	$ 167,578	$ 14,916	$ 1,840,014	$ 1,840,014	$ 24,972

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2016

Federal and State Grantor/Pass Through Grantor Program Title	CSFA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	UNEARNED REVENUES 9/30/2016
STATE FINANCIAL ASSISTANCE								
Florida Division of Emergency Management								
Emergency Management Programs	31.063	16-BG-83-03-72-01-062	$ 105,806	$ -	$ -	$ 96,113	$ 96,113	$ -
Emergency Management Programs	31.063	15-BG-83-03-72-01-062	105,806	96,446	-	9,360	9,360	-
FEMA RCMP Housing Grant	31.066	16RC-Q3-03-72-01-263	194,000	-	-	60,487	60,487	-
			405,612	96,446	-	165,960	165,960	-
Department of Environmental Protection								
Small County Solid Waste Grant Agreement	37.012	SC629	90,709	-	-	90,709	90,709	-
Florida Housing Finance Corporation								
State Housing Initiatives Program								
SHIP Funds 2008-2009	40.901	N/A	350,000	368,574	-	17,518	17,518	-
SHIP Funds 2011-2012	40.901	N/A	25,000	6,725	18,275	300	300	17,975
SHIP Funds 2013-2014	40.901	N/A	350,000	335,479	14,521	972	972	13,549
SHIP Funds 2014-2015	40.901	N/A	350,000	235,809	114,191	101,001	101,001	13,190
SHIP Funds 2015-2016	40.901	N/A	350,000	-	-	211,328	211,328	138,672
			1,425,000	946,587	146,987	331,119	331,119	183,386
Department of Agriculture and Consumer Services								
ZIKA Emergency Mosquito Control Grant	42.003	16-149	10,000	-	-	4,493	4,493	5,507
Arthropod Mosquito Control State Aid	42.003	15-16	31,540	-	-	31,540	31,540	-
Arthropod Mosquito Control State Aid	42.003	14-15	31,540	29,830	1,710	1,710	1,710	-
			73,080	29,830	1,710	37,743	37,743	5,507
Department of State								
State Aid to Libraries	45.030	N/A	74,932	-	-	74,932	74,932	-
Florida Department of Transportation								
Commission for the Transportation Disadvantaged								
Transportation Disadvantaged Grant	55.002	G0C84	19,214	-	-	6,147	6,147	-
Transportation Disadvantaged Grant	55.002	G0264	19,232	4,423	-	14,809	14,809	-
			38,446	4,423	-	20,956	20,956	-
Federal Aviation Administration								
Master Layout Plan	55.004	43202911401	24,345	13,032	-	11,313	11,313	-
Apron Rehabilitation Phase 2	55.004	43127419416	62,394	-	-	62,394	62,394	-
Solar Farm Feasability Study	55.004	43928719416	19,135	-	-	15,308	15,308	-
Airfield Lighting Design and Upgrade	55.004	43670519416	111,963	-	-	60,772	60,772	-
			217,837	13,032	-	149,787	149,787	-
Small County Outreach Program								
Roberts Arman Road	55.009	ARB15	869,949	258,197	-	611,752	611,752	-
East Ellison Road	55.009	ARC92	254,856	-	-	221	221	-
Carlton Cemetary	55.009	G0667	1,140,000	-	-	70,711	70,711	-
San Pedro Road	55.009	G0676	1,133,182	-	-	47,266	47,266	-
			3,397,987	258,197	-	729,950	729,950	-

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2016

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	UNEARNED REVENUES 9/30/2016
Florida Department of Transportation								
Small County Road Assistance Program								
Osteen Road	55.016	AQX82	$ 1,288,636	$ -	$ -	$ 825,598	$ 825,598	$ -
East Ellison Road	55.016	AQX74	163,919	-	-	142	142	-
North Ellison Road	55.016	ARB12	239,068	-	-	207	207	-
			1,691,623	-	-	825,947	825,947	-
Florida Department of Health								
EMS Equipment Grant	64.005	C4062	2,726	-	-	2,726	2,726	-
Department of Management Services								
Wireless 911 Board-911 Wireless State Funds								
911 Access Fee - Local Exchange		N/A	26,587	-	-	26,587	26,587	-
911 Wireless State Funds		N/A	42,987	-	-	42,987	42,987	-
911 Wireless State Supplemental Funds		N/A	56,164	-	-	56,164	56,164	-
Rural County Maintenance Grant	72.001	15-10-15	34,376	-	-	34,376	34,376	-
			160,114	-	-	160,114	160,114	-
Federal Department of the Interior								
passed through Florida Fish and Wildlife Service								
Taylor County Artificial Reef Construction	77.007	14025	120,000	-	-	120,000	120,000	-
Total state financial assistance			$ 7,698,066	$ 1,348,515	$ 148,697	$ 2,709,943	$ 2,709,943	$ 188,893

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, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit Report of Taylor, County, Florida, (the "County") have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements of the 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 of Florida.*

A. 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.

B. 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.

TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2016

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
20.106	U.S. Department of Transportation U.S. Federal Aviation Administration Airport Improvement Program

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

TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2016

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

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 Emergency Management
31.066	*Residential Construction Mitigation Project*
	Florida Housing Finance Corporation
37.012	*State Housing Initiatives Program*
	Department of Transportation
55.016	Small County Road Assistance Program
	Department of Health
64.005	County Awards Grant
	Florida Fish and Wildlife Conservation Commission
77.006	Artificial Reef Grants Program

Dollar threshold used to distinguish between Type A and Type B programs:	$ 300,000

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, 2016, and have issued our report thereon dated February 21, 2017.

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. Disclosures in those reports and schedule, which are dated February 21, 2017, 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

The prior year findings regarding year end expenditure cutoffs was substantially corrected in the current 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

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial report of Taylor County, Florida, for the year ended September 30, 2016.

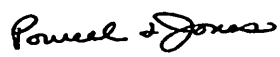
Financial Emergency Status - We determined that the County had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(g)(6)c. and 10.556), 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
February 21, 2017

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, 2016. We have also examined the Clerk of the Circuit Court's (Clerk's) compliance with Section 28.35, *Florida Statutes* as to the following during the fiscal year ended September 30, 2016:

a. The budget certified by the Florida Clerk of Courts Operations Corporation.

b. The performance standards developed and certified to Section 28.35, *Florida Statutes.*

We also examined the County's compliance with section 365.172(10) 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, 2016.

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
February 21, 2017

CLERK OF THE CIRCUIT COURT

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2016

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Clerk of the Circuit Court (the Clerk of the Circuit Court), as of and for the year ended September 30, 2016, 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 an opinion on these special purpose 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 or 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.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Clerk of the Circuit Court is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Clerk of the Circuit Court, as of September 30, 2016, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2017, on our consideration of the Clerk of the Circuit Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Clerk of the Circuit Court's internal control over financial reporting and on compliance.

Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Clerk of the Circuit Court. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

COMBINING BALANCE SHEET - ALL FUNDS

September 30, 2016

	Governmental Funds		Fiduciary Funds	
	General Fund	Special Revenue Funds	Agency Funds	Totals
ASSETS				
Current Assets				
Cash	$ 104,337	$ 389,613	$ 212,001	$ 705,951
Accounts receivable	-	13,594	135	13,729
Due from other funds	-	89,346	-	89,346
Investments	-	380,008	111,469	491,477
Total assets	$ 104,337	$ 872,561	$ 323,605	$ 1,300,503
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Current Liabilities				
Accounts payable	$ 42,934	$ -	$ -	$ 42,934
Due to individuals	-	-	227,756	227,756
Due to other funds	-	-	89,346	89,346
Due to Board of County Commissioners	61,201	-	-	61,201
Due to other governmental units	-	-	5,847	5,847
Other current liabilities	202	-	656	858
Total liabilities	104,337	-	323,605	427,942
FUND EQUITY				
Restricted fund balance	-	872,561	-	872,561
Total liabilities and fund equity	$ 104,337	$ 872,561	$ 323,605	$ 1,300,503

See notes to financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2016

	General Fund	Special Revenue Funds	Totals
REVENUES			
Intergovernmental revenue	$ -	$ 154,367	$ 154,367
Charges for services	116,522	309,808	426,330
Fines	-	150,575	150,575
Miscellaneous	5,847	4,250	10,097
Total revenues	122,369	619,000	741,369
EXPENDITURES			
Current expenditures			
General government	882,555	-	882,555
Court-related	-	671,323	671,323
Capital outlay			
General government	35,748	-	35,748
Total expenditures	918,303	671,323	1,589,626
Excess of revenues over (under) expenditures	(795,934)	(52,323)	(848,257)
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	795,934	-	795,934
Net change in fund balances	-	(52,323)	(52,323)
Fund balances at beginning of year	-	924,884	924,884
Fund balances at end of year	$ -	$ 872,561	$ 872,561

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2016

	General Fund			Special Revenue Funds		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental revenue	$ -	$ -	$ -	$ 170,781	$ 154,367	$ (16,414)
Charges for services	79,014	116,522	37,508	315,549	309,808	(5,741)
Fines	-	-	-	168,892	150,575	(18,317)
Miscellaneous	8,158	5,847	(2,311)	2,968	4,250	1,282
Total revenues	87,172	122,369	35,197	658,190	619,000	(39,190)
EXPENDITURES						
Current expenditures						
General government	881,560	882,555	(995)	-	-	-
Court-related	-	-	-	940,641	671,323	269,318
Capital outlay						
General government	36,371	35,748	623	-	-	-
Court-related	-	-	-	494,662	-	494,661
Total expenditures	917,931	918,303	(372)	1,435,303	671,323	763,979
Excess (deficiency) of revenues over expenditures	(830,759)	(795,934)	34,825	(777,113)	(52,323)	724,789
OTHER FINANCING SOURCES						
Transfers from the Board of County Commissioners	830,759	795,934	(34,825)	-	-	-
Net change in fund balances	-	-	-	(777,113)	(52,323)	724,789
Fund balances at beginning of year	-	-	-	924,884	924,884	-
Fund balances at end of year	$ -	$ -	$ -	$ 147,771	$ 872,561	$ 724,789

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS

September 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Taylor County Clerk of the Circuit Court (Clerk).

A. Reporting Entity - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Clerk, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Clerk's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Clerk is reported as a part of the primary government of Taylor County, Florida. The Clerk's financial statements do not purport to reflect the financial position or the results of operations of Taylor County, Florida, taken as a whole.

These special purpose financial statements of the Clerk are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

B. Fund Accounting - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Clerk are as follows:

(1) Governmental Funds

General Fund - The General Fund is the general operating fund of the Clerk of the Circuit Court. It is used to account for all financial resources not properly accounted for in any other fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2016, the Clerk maintained the following special revenue funds:

Court Fund
Child Support Enforcement Incentive
Child Support Enforcement Reimbursement
Information Technology
Public Records Modernization Trust
State Court
Teen Court Grants

2) **Fiduciary Funds**

Agency Funds - Agency funds are required and used by the Clerk to account for resources received from and disbursed to other governmental units, other funds of Taylor County and individuals. The Clerk functions purely as an agent for others in the maintenance of these funds. The following agency funds are maintained:

General Trust
Child Support
Registry of Court
Cash Bond

C. **Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Clerk of the Circuit Court currently maintains the accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations.

D. **Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriated budget, which includes appropriations to the General Fund of the Clerk of the Circuit Court.

In the budgetary comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Clerk of the Circuit Court.

E. **Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2016, the book balance of the Clerk's deposits was $705,949. This bank balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

The collateral for the Clerk's deposits is categorized to give an indication of the level of risk assumed by the Clerk at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Clerk or her agent in the Clerk's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Clerk's name. All of the collateral covering the Clerk's deposits was Category 1.

F. **Inventories** - It is the policy of the Clerk to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

G. **Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the General Capital Assets Accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. Depreciation expense has been recorded on the County's general fixed assets. Assets purchased by the Clerk are reported in the County's Governmental Capital Assets Accounts.

H. **Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling $61,881 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

I. **Total Column on the Combined Statements** - The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

J. **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 those estimates.

K. **Risk Management** - The Clerk is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Clerk directly purchases insurance and participates in the risk management program through the Taylor County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

NOTE 2. DEFINED BENEFIT PENSION PLAN

Plan Description - The Clerk contributes to the Florida Retirement System ("System'), a cost sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

Funding Policy - The System was employee noncontributory through June 30, 2011. Effective July 1, 2011, all employees are required to contribute 3% to the System. The Clerk is required to contribute at an actuarially determined rate. The rates at September 30, 2016 were as follows: Regular Employees 7.52%; Senior Management 21.77%; Elected Officials 42.47% and Employees electing the DROP Program 12.99%. The contribution requirements of plan members and the Clerk are established and may be amended by the Florida Legislature. The Clerk's contributions to the System for the years ending September 30, 2016, 2015 and 2014 were $122,548, $104,766, and $59,176, respectively, equal to the required contributions for each year

NOTE 3. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 2016, were:

Fund	Interfund Receivables	Interfund Payables
General Fund	$ -	$ -
Court Fund	-	-
CSE Incentive	-	-
CSE Reimbursement	-	-
Information Technology	89,346	-
Public Records Modernization	-	-
State Court	-	-
Teen Court Grants	-	-
Clerk Trust	-	89,346
	$ 89,346	$ 89,346

COMBINING AND INDIVIDUAL FUND STATEMENTS

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

BALANCE SHEET

GENERAL FUND

September 30, 2016

ASSETS	
Current Assets	
Cash	$ 104,337
Total assets	$ 104,337
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Current Liabilities	
Accounts payable	$ 42,934
Due to Board of County Commissioners	61,201
Other current liabilities	202
Total liabilities and fund equity	$ 104,337

See notes to the financial statements.

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2016

	Court Fund	Child Support Enforcement		Information Technology	Public Records Modernization Trust	State Court	Teen Court Grants	Totals
		Incentive	Reimbursement					
ASSETS								
Cash	$ 4,186	$ 16,188	$ 300,261	$ 43,382	$ -	$ 2,000	$ 23,596	$ 389,613
Accounts receivable	-	-	13,594	-	-	-	-	13,594
Due from other funds	-	-	-	89,346	-	-	-	89,346
Investments	-	-	380,008	-	-	-	-	380,008
Total assets	$ 4,186	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 23,596	$ 872,561
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted	4,186	16,188	693,863	132,728	-	2,000	23,596	872,561
Total liabilities and fund balances	$ 4,186	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 23,596	$ 872,561

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2016

	Court Fund	Child Support Enforcement		Information Technology	Public Records Modernization Trust	State Court	Teen Court Grants	Totals
		Incentive	Reimbursement					
REVENUES								
Intergovernmental revenue	$ 73,125	$ 431	$ 80,811	$ -	$ -	$ -	$ -	$ 154,367
Charges for services	275,112	-	-	19,435	9,897	-	5,364	309,808
Fines	150,575	-	-	-	-	-	-	150,575
Miscellaneous	-	32	2,049	70	35	2,000	64	4,250
Total revenues	498,812	463	82,860	19,505	9,932	2,000	5,428	619,000
EXPENDITURES								
Court related								
Personnel expenses	490,518	-	50,324	-	46,300	-	32,179	619,321
Operating expenses	52,002	-	-	-	-	-	-	52,002
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	542,520	-	50,324	-	46,300	-	32,179	671,323
Excess of revenues over (under) expenditures	(43,708)	463	32,536	19,505	(36,368)	2,000	(26,751)	(52,323)
Fund balances at beginning of year	47,894	15,725	661,327	113,223	36,368	-	50,347	924,884
Fund balances at end of year	$ 4,186	$ 16,188	$ 693,863	$ 132,728	$ -	$ 2,000	$ 23,596	$ 872,561

See notes to financial statements.

AGENCY FUNDS

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
GENERAL TRUST				
Assets				
Cash	$ 86,450	$ 4,455,940	$ 4,493,283	$ 49,107
Investments	111,032	437	-	111,469
Accounts receivable	490	5,431	5,786	135
Due from other funds	5,115	-	5,115	-
Total assets	$ 203,087	$ 4,461,808	$ 4,504,184	$ 160,711
Liabilities				
Due to individuals	$ 77,978	$ 143,099	$ 156,215	$ 64,862
Due to other funds	100,993	1,000,561	1,012,208	89,346
Due to Board of County Commissioners	-	182,610	182,610	-
Due to other governmental units	639	497,950	492,742	5,847
Other current liabilities	23,477	100,654	123,475	656
Total liabilities	$ 203,087	$ 1,924,874	$ 1,967,250	$ 160,711
REGISTRY OF COURT				
Assets				
Cash	$ 144,099	$ 550,336	$ 567,401	$ 127,034
Liabilities				
Due to individuals	$ 144,099	$ 550,336	$ 567,401	$ 127,034
CASH BOND				
Assets				
Cash	$ 24,538	$ 67,997	$ 56,675	$ 35,860
Liabilities				
Due to individuals	$ 24,538	$ 68,097	$ 56,775	$ 35,860
TOTAL ALL AGENCY FUNDS				
Assets				
Cash	$ 255,087	$ 5,074,273	$ 5,117,359	$ 212,001
Investments	111,032	437	-	111,469
Accounts receivable	490	5,431	5,786	135
Due from other funds	5,115	-	5,115	-
Total assets	$ 371,724	$ 5,080,141	$ 5,128,260	$ 323,605
Liabilities				
Due to other funds	$ 100,993	$ 1,000,561	$ 1,012,208	$ 89,346
Due to Board of County Commissioners	-	182,610	182,610	-
Due to individuals	246,615	761,532	780,391	227,756
Due to other governmental units	639	497,950	492,742	5,847
Other current liabilities	23,477	100,654	123,475	656
Total liabilities	$ 371,724	$ 2,543,307	$ 2,591,426	$ 323,605

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 Clerk of the Circuit Court
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 special purpose financial statements of the Taylor County Clerk of the Circuit Court as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Taylor County Clerk of the Circuit Court's basic financial statements, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taylor County Clerk of Court'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 the Taylor County Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Clerk of Court'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 the Taylor County Clerk of the Circuit Court'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
March 31, 2017

MANAGEMENT LETTER

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have audited the financial statements of the Taylor County Clerk of the Circuit Court (Clerk), as of and for the year ended September 30, 2016, and have issued our report thereon dated March 31, 2017. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

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. Additionally our audit was conducted in accordance with the provisions of 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 certain items be addressed in this letter.

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

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2016. The financial statements of the Clerk of Circuit Court are combined with other County agencies in that report.

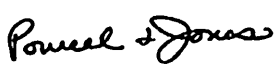
Financial Emergency Status – We have determined that the Clerk did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(1)7c. and 10.556), 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.

Our audit did not disclose any further items that would be required to be reported under *Rules of the Auditor General*, Chapter 10.55491)(f).

CONCLUSION

We have reviewed information regarding our audit with the Clerk and have provided her with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Clerk's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.



POWELL & JONES
Certified Public Accountants
March 31, 2017

INDEPENDENT ACCOUNTANT'S REPORT

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have examined the Taylor County, Florida's Clerk of the Circuit Court's (Clerk's) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2016. We have also examined the Clerk's compliance with Section 28.35, *Florida Statutes* as to the following during the fiscal year ended September 30, 2016:

a. The budget certified by the Florida Clerk of Courts Operations Corporation.

b. The performance standards developed and certified to Section 28.35 *Florida Statutes.*

Management is responsible for the Clerk's respective compliance with those requirements. Our responsibility is to express an opinion on the Clerk's 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 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 Clerk's compliance with specified requirements.

In our opinion, the Taylor County Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of Taylor County, Florida, 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 31, 2017

PROPERTY APPRAISER

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2016

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Honorable Property Appraiser
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2016, 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 an opinion on these special purpose 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 *Governmental Auditing Standards,* issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 or 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.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Property Appraiser is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Property Appraiser, as of September 30, 2016, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2017, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Property Appraiser's internal control over financial reporting and on compliance.

Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Property Appraiser. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
COMBINED BALANCE SHEET - ALL FUNDS
BALANCE SHEET
September 30, 2016

	Governmental Fund	Fiduciary Fund	
	General Fund	Agency Fund	Totals
ASSETS			
Current assets			
Cash	$ 26,228	$ 2,009	$ 28,237
LIABILITIES			
Current liabilities			
Due to Board of County Commissioners	$ 26,228	$ 1	$ 26,229
Deferred revenue	-	2,008	2,008
Total liabilities	$ 26,228	$ 2,009	$ 28,237

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
GOVERNMENTAL FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2016

	General Fund
EXPENDITURES	
General government	
Current operating expenditures	$ 695,928
Capital outlay	-
Total expenditures	695,928
Excess of revenues over (under) expenditures	(695,928)
OTHER FINANCING SOURCES	
Transfers from Board of County Commissioners	695,928
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

PROPERTY APPRAISER

NOTES TO FINANCIAL STATEMENTS

September 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Taylor County Property Appraiser (Property Appraiser).

A. Reporting Entity

The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Property Appraiser, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Property Appraiser's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Property Appraiser is reported as a part of the primary government of Taylor County, Florida. The Property Appraiser's financial statements do not purport to reflect the financial position or the results of operations of Taylor County, Florida, taken as a whole.

These special purpose financial statements of the Property Appraiser are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

B. Fund Accounting

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group utilized by the Property Appraiser are as follows:

(i) **Governmental Fund**

General Fund - The General Fund of the Property Appraiser is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

(ii) **Fiduciary Fund**

Agency Fund - Agency funds are used to account for assets held by the Property Appraiser as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Property Appraiser currently maintains his accounting records on the cash basis. However, for financial statement purposes appropriate adjustments are made to report the governmental fund type using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations.

D. Budget

Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriated budget, which includes the operating budget of the Property Appraiser. The Property Appraiser's budget is also subject to approval by the Florida Department of Revenue.

In the budgetary comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Property Appraiser.

E. Cash and Investments

Deposits are carried at cost which equals market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2016, the book balance of the Property Appraiser's deposits was $28,237. The total bank balance was covered by federal depository insurance and pledged collateral.

F. Inventories

It is the policy of the Property Appraiser to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

G. Fixed Assets

Fixed assets used in governmental fund operations are accounted for in the General Fixed Asset Group of Accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. Property and equipment are depreciated using the straight-line method. Assets purchased by the Property Appraiser are reported in the Board of County Commissioners' Governmental Capital Assets Accounts.

H. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of

County Commissioners that will pay for them. The remainder of the compensated absences liability totaling $1,047 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

I. 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 those estimates.

J. Risk Management

The Property Appraiser is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Property Appraiser directly purchases insurance and participates in the risk management program through the Taylor County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

K. Deferred Revenues

Deferred revenues reported in the special purpose fund financial statements represent unearned revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as deferred revenues.

NOTE 2. PENSION PLAN

Plan Description - The Property Appraiser contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

Funding Policy - The System is employee noncontributory through June 30, 3011. Effective July 1, 2011, employees are required to contribute 3% of their wages. The Property Appraiser is required to contribute at an actuarially determined rate. The rates at September 30, 2016 were as follows: Regular Employees 7.52%; Senior Management 21.77%; DROP 12.99%, and Elected Officials 42.47%. The contribution requirements of plan members and the Property Appraiser are established and may be amended by the Florida Legislature. The Property Appraiser's contributions to the System for the years ending September 30, 2016, 2015 and 2014 were $77,504, $77,504, and $63,852, respectively, equal to the required contributions for each year. Full information on the System is included in Note 13 to the Taylor County, Florida, Financial Report.

INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Budget Positive (Negative)
EXPENDITURES				
General government				
Property Appraiser				
Personnel services				
Executive salaries	$ 98,257	$ 98,257	$ 98,257	$ -
Regular salaries	288,300	292,767	292,403	364
Overtime salaries	1,000	1,000	-	1,000
Special pay salaries	2,000	-	-	-
FICA	29,801	29,801	29,213	588
Retirement	77,144	74,677	78,389	(3,712)
Life and health insurance	102,789	102,789	86,329	16,460
Total personnel services	599,291	599,291	584,591	14,700
Operating expenses				
Education	4,635	4,635	1,785	2,850
Legal ads	1,300	1,300	1,026	274
Professional services	65,000	65,000	68,837	(3,837)
Contractual services	4,000	4,000	4,000	-
Travel and per diem	10,836	10,836	10,546	290
Communications	3,200	3,200	3,127	73
Transportation	2,341	2,341	2,648	(307)
Rentals, repairs and maintenance	6,100	6,100	2,991	3,109
Office supplies	12,865	12,865	10,060	2,805
Books, publications, and subscriptions	4,500	4,500	6,317	(1,817)
Total operating expenses	114,777	114,777	111,337	3,440
Total expenditures	714,068	714,068	695,928	18,140
Excess of revenues over (under) expenditures	(714,068)	(714,068)	(695,928)	(18,140)
OTHER FINANCING SOURCE				
Transfers from Board of County Commissioners	714,068	714,068	695,928	18,140
Net change in fund balance	-	-	-	
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	$ -	$ -	$ -

See notes to financial statements.

AGENCY FUND

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2016

	Balance October 1, 2015	Increases	Decreases	Balance September 30, 2016
TRUST ACCOUNT				
ASSETS				
Cash	$ 2,093	$ 20,483	$ 20,567	$ 2,009
LIABILITIES				
Due to Taylor County Board of County Commissioners	$ 85	$ 1	$ 85	$ 1
Deferred grant revenue	2,008	-	-	2,008
Total liabilities	$ 2,093	$ 1	$ 85	$ 2,009

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 Property Appraiser
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 special purpose financial statements of the Taylor County Property Appraiser as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Taylor County Property Appraiser's special purpose fund financial statements, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taylor County Property Appraiser'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Property Appraiser's internal control.

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

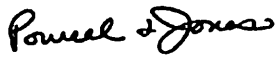
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Property Appraiser'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 31, 2017

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

Honorable Property Appraiser
Taylor County, Florida

We have audited the financial statements of the Taylor County Property Appraiser, as of and for the year ended September 30, 2016, and have issued our report thereon dated March 31, 2017.

We have issued our 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* dated March 31, 2017. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of 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 be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2016. The financial statements of the Property Appraiser are combined with other County agencies in that report.

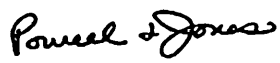
Financial Emergency Status – We have determined that the Property Appraiser did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)7.c. and 10.556(7)), 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.

Our audit did not disclose any further items that would be required to be reported under the Rules of the Auditor General, Chapter 10.554(1)(f).

CONCLUSION

We have reviewed information regarding our audit with the Property Appraiser and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with our audit of the Property Appraiser. We appreciate the helpful assistance of Property Appraiser staff in completing our audit and also the generally high quality of the Property Appraiser's financial records and internal control. We also appreciate the helpful assistance and courtesy afforded us by these employees.



POWELL & JONES
Certified Public Accountants
March 31, 2017

INDEPENDENT ACCOUNTANT'S REPORT

To The Property Appraiser
Taylor County, Florida

We have examined the Taylor County, Florida Property Appraiser's (the Property Appraiser) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2016. Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser'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 Property Appraiser'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 examianation does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of the Taylor County, Florida Property Appraiser, 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 31, 2017

SHERIFF

TAYLOR COUNTY, FLORIDA

SHERIFF

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2016

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Sheriff (the Sheriff), as of and for the year ended September 30, 2016, 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 an opinion on these special purpose 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 *Governmental Auditing Standards,* issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 or 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.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Sheriff is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Sheriff, as of September 30, 2016, and the results of its operations and budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2017, on our consideration of the Sheriff' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Sheriff' internal control over financial reporting and on compliance.

Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED BALANCE SHEET - ALL FUND TYPES
September 30, 2016

	Governmental Fund Types		Fiduciary Fund Types	
	General Fund	Special Revenue Funds	Agency Funds	Totals
ASSETS				
Current assets				
Cash	$ 104,174	$ 101,135	$ 18,359	$ 223,668
Accounts receivable	26,324	7,316	-	33,640
Due from other governmental units	-	11,234	-	11,234
Total assets	$ 130,498	$ 119,685	$ 18,359	$ 268,542
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current liabilities				
Accounts payable	$ -	$ 2,848	$ 4,665	$ 7,513
Due to individuals	-	-	2,878	2,878
Due to Board of County Commissioners	130,498	-	-	130,498
Due to other governmental units	-	-	7,739	7,739
Deferred revenue	-	-	-	-
Other current liabilities	-	-	3,077	3,077
Total liabilities	130,498	2,848	18,359	151,705
Fund balance				
Restricted	-	116,837	-	116,837
Total fund balances	-	116,837	-	116,837
Total liabilities and fund balances	$ 130,498	$ 119,685	$ 18,359	$ 268,542

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2016

	General Fund	Special Revenue Funds	Totals
REVENUES			
Intergovernmental	$ 10,006	$ 21,910	$ 31,916
Charges for services	30,206	55,083	85,289
Fines and forfeitures	-	8,122	8,122
Miscellaneous	21,565	-	21,565
Total revenues	61,777	85,115	146,892
EXPENDITURES			
Public safety			
Law enforcement			
Personnel services	3,135,530	-	3,135,530
Operating expenses	573,682	21,691	595,373
Capital outlay	182,472	-	182,472
Total law enforcement	3,891,684	21,691	3,913,375
Detention and correction			
Personnel services	1,878,434	-	1,878,434
Operating expenses	436,747	42,557	479,304
Capital outlay	1,863	34,167	36,030
Total detention and correction	2,317,044	76,724	2,393,768
Total expenditures	6,208,728	98,415	6,307,143
Excess of revenues over (under) expenditures	(6,146,951)	(13,300)	(6,160,251)
OTHER FINANCING SOURCES			
Transfers from (to) Board of County Commissioners	6,146,951	3,083	6,150,034
Total other financing sources (uses)	6,146,951	3,083	6,150,034
Net change in fund balances	-	(10,217)	(10,217)
Fund balances at beginning of year	-	127,054	127,054
Fund balances at end of year	$ -	$ 116,837	$ 116,837

See notes to financial statements

TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
For the Fiscal Year Ended September 30, 2016

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 204,005	$ 10,006	$ (193,999)	$ 21,910	$ 21,910	$ -
Charges for services	-	30,206	30,206	55,083	55,083	-
Fines and forfeitures	-	-	-	8,122	8,122	-
Miscellaneous	15,110	21,565	6,455	-	-	-
Total revenues	219,115	61,777	(157,338)	85,115	85,115	-
EXPENDITURES						
Public Safety						
Law enforcement						
Personnel services	3,167,594	3,135,530	32,064	-	-	-
Operating expenses	366,800	573,682	(206,882)	21,691	21,691	-
Capital outlay	18,470	182,472	(164,002)	-	-	-
Total law enforcement	3,552,864	3,891,684	(338,820)	21,691	21,691	-
Detention and correction						
Personnel services	2,145,550	1,878,434	267,116	-	-	-
Operating expenses	437,192	436,747	445	42,557	42,557	-
Capital outlay	5,200	1,863	3,337	34,167	34,167	-
Total detention and correction	2,587,942	2,317,044	270,898	76,724	76,724	-
Total expenditures	6,140,806	6,208,728	(67,922)	98,415	98,415	-
Excess of revenues over (under) expenditures	(5,921,691)	(6,146,951)	(225,260)	(13,300)	(13,300)	-
OTHER FINANCING SOURCES						
Transfers from Board of County Commissioners	5,921,691	6,146,951	225,260	3,083	3,083	-
Total other financing sources	5,921,691	6,146,951	225,260	3,083	3,083	-
Net change in fund balances	-	-	-	(10,217)	(10,217)	-
Fund balances at beginning of year	-	-	-	127,054	127,054	-
Fund balances at end of year	$ -	$ -	$ -	$ 116,837	$ 116,837	$ -

See notes to financial statements

TAYLOR COUNTY, FLORIDA

SHERIFF

NOTES TO FINANCIAL STATEMENTS

September 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Taylor County Sheriff (Sheriff).

A. Reporting Entity - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Sheriff, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Sheriff's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Sheriff is reported as a part of the primary government of Taylor County, Florida. The Sheriff's financial statements do not purport to reflect the financial position or results of operations of Taylor County, Florida, taken as a whole.

These special purpose financial statements of the Sheriff are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

B. Fund Accounting - Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Sheriff are as follows:

(i) Governmental Funds

General Fund - The General Fund of the Sheriff is used to account for all financial resources, which are generated from operations of the Office or any other resources not required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. During the fiscal year ended September 30, 2016, the Sheriff maintained the following Special Revenue Funds:

Drug Task Force Grant
Non-grant forfeitures
Local Law Enforcement Block Grant
Special Law Enforcement Trust
Inmate Welfare

(ii) Fiduciary Funds

Agency Funds - Agency funds are required and used by the Sheriff to account for resources received from and disbursed to other governmental units, other funds of Taylor County and individuals. The Sheriff functions purely as an agent for others in the maintenance of these funds. The following Agency Funds are maintained:

Individual Depository
Inmate Trust
Evidence Trust

C. **Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures, and the related assets and liabilities, are recognized in the accounting records and reported in the financial statements. The Sheriff currently maintains his accounting records for all funds on the cash basis. However, for financial statements purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting.

D. **Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriated budget, which includes the operating budget of the Sheriff.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the amended budget of the Sheriff.

E. **Cash and Investments** - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2016, the book balance of the Sheriff's deposits was $223,668. This balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

The collateral for the Sheriff's deposits is categorized to give an indication of the level of risk assumed by the Sheriff at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the Sheriff or his agent in the Sheriff's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured or unregistered deposits for which the securities are held by the counterparty's trust department or agent, but not in the Sheriff's name. All of the collateral covering the Sheriff's deposits was Category 1.

F. **Inventories** - It is the policy of the Sheriff to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

G. **Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the Sheriff's Capital Assets Accounts, except for its infrastructure fixed assets which the County has elected not to report. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the Sheriff's fixed assets.

H. **Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such

events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling $333,115 is reported in the General Long-Term Debt Accounts of the Board of County Commissioners.

I. **Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Equipment	Accumulated Depreciation	Net Assets
Beginning Balance	$ 2,581,404	$(1,665,644)	$ 915,760
Additions	184,901	(239,683)	(54,782)
Deletions	(358,524)	322,333	(36,191)
Ending Balance	$ 2,407,781	$(1,582,994)	$ 824,787

NOTE 3. PENSION PLAN

Plan Description - The Sheriff contributes to the Florida Retirement System ("System"), a cost sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850)488-5706.

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees contribute 3% of their salaries to the System. The Sheriff is required to contribute at an actuarially determined rate. The rates at September 30, 2016, were as follows: Regular Employees 7.52%; Special Risk Employees 22.57%; Senior Management 21.77%; Elected Officials 42.47% and employees electing the DROP Program 12.99%. The contribution requirements of plan members and the Sheriff are established and may be amended by the Florida Legislature. The Sheriff's contributions to the System for the years ending September 30, 2016, 2015 and 2014 were $587,573, $530,119, and $483,964, respectively, equal to the required contributions for each year. Full information on the System is included in Note 13 to the Taylor County, Florida Financial Report.

NOTE 4. RISK MANAGEMENT

The Sheriff participates in various public entity risk pools for certain of its insurance coverages. Under these insurance risk pools, the Sheriff'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 Sheriff 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.

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 Sheriff.

The pooling agreements require the pool to be self-sustaining. It is not possible to estimate the amount of losses, which might have to be borne by the Sheriff.

NOTE 5. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State and Federal governments. 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 Sheriff and Board of County Commissioners expect such amounts, if any, to be immaterial.

COMBINING AND INDIVIDUAL FUND STATEMENTS

TAYLOR COUNTY, FLORIDA
SHERIFF
GENERAL FUND
BALANCE SHEET
September 30, 2016

ASSETS		
Current assets		
Cash	**$**	**104,174**
Accounts receivable		**26,324**
Total assets	**$**	**130,498**
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Current liabilities		
Due to Board of County Commissioners	**$**	**129,878**
Other current liabilities		**620**
Total liabilities and fund balance	**$**	**130,498**

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 204,005	$ 10,006	$ (193,999)
Charges for services			
Public safety	-	30,206	30,206
Miscellaneous			
Miscellaneous	15,110	21,565	6,455
Total revenues	219,115	61,777	(157,338)
EXPENDITURES			
Public safety			
Law enforcement			
Personnel services	3,167,594	3,135,530	32,064
Operating expenses	366,800	573,682	(206,882)
Capital outlay	18,470	182,472	(164,002)
Total law enforcement	3,552,864	3,891,684	(338,820)
Corrections and detention			
Personnel services	2,145,550	1,878,434	267,116
Operating expenses	437,192	436,747	445
Capital outlay	5,200	1,863	3,337
Total corrections and detention	2,587,942	2,317,044	270,898
Total expenditures	6,140,806	6,208,728	(67,922)
Excess of revenues over (under) expenditures	(5,921,691)	(6,146,951)	(225,260)
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	5,921,691	6,146,951	225,260
Total other financing sources	5,921,691	6,146,951	225,260
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
SHERIFF
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2016

	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust	Totals
ASSETS						
Current assets						
Cash	$ 6,913	$ 5,041	$ 80,318	$ 3,064	$ 5,799	$ 101,135
Accounts receivable	-	-	7,316	-	-	7,316
Due from other governmental units	11,234	-	-	-	-	11,234
Total assets	$ 18,147	$ 5,041	$ 87,634	$ 3,064	$ 5,799	$ 119,685
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Current liabilities						
Accounts payable	$ -	$ -	$ -	$ -	$ 2,848	$ 2,848
Total liabilities	-	-	-	-	2,848	2,848
FUND BALANCES						
Restricted	18,147	5,041	87,634	3,064	2,951	116,837
Total liabilities and fund balances	$ 18,147	$ 5,041	$ 87,634	$ 3,064	$ 5,799	$ 119,685

See notes to financial statements

TAYLOR COUNTY, FLORIDA
SHERIFF
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2016

	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust	Totals
REVENUES						
Intergovernmental						
Federal grants						
Public safety	$ 21,040	$ -	$ -	$ 870	$ -	$ 21,910
Charges for services						
Public safety	-	-	55,083	-	-	55,083
Fines and forfeitures						
Confiscated property	-	645	-	-	7,477	8,122
Total revenues	21,040	645	55,083	870	7,477	85,115
EXPENDITURES						
Public safety						
Law enforcement						
Operating expenses	21,495	-	-	196	-	21,691
Total law enforcement	21,495	-	-	196	-	21,691
Corrections and detention						
Operating expenses	-	-	37,117	-	5,440	42,557
Capital outlay	-	-	31,084	-	3,083	34,167
Total corrections and detention	-	-	68,201	-	8,523	76,724
Total expenditures	21,495	-	68,201	196	8,523	98,415
Excess of revenues over (under) expenditures	(455)	645	(13,118)	674	(1,046)	(13,300)
Other financing sources						
Transfer from Board of County Commissioners	-	-	-	-	3,083	3,083
Net change in fund balance	(455)	645	(13,118)	674	2,037	(10,217)
Fund balances at beginning of year	18,602	4,396	100,752	2,390	914	127,054
Fund balances at end of year	$ 18,147	$ 5,041	$ 87,634	$ 3,064	$ 2,951	$ 116,837

See notes to financial statements

TAYLOR COUNTY, FLORIDA
SHERIFF
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2016

	Individual Depository	Inmate Trust	Evidence Trust	Totals
ASSETS				
Cash	$ 6,454	$ 8,828	$ 3,077	$ 18,359
Total assets	$ 6,454	$ 8,828	$ 3,077	$ 18,359
LIABILITIES				
Accounts payable	$ -	$ 4,665	$ -	$ 4,665
Due to individuals	-	2,878	-	2,878
Due to other governmental units	6,454	1,285	-	7,739
Other current liabilities	-	-	3,077	3,077
Total liabilities	$ 6,454	$ 8,828	$ 3,077	$ 18,359

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2016

	Balance October 1, 2015	Additions	Deletions	Balance September 30,2016
INDIVIDUAL DEPOSITORY				
ASSETS				
Cash	$ 4,502	$ 38,612	$ 36,660	$ 6,454
Total assets	$ 4,502	$ 38,612	$ 36,660	$ 6,454
LIABILITIES				
Due to other governmental units	$ 4,502	$ 29,548	$ 27,596	$ 6,454
Other current liabilities	-	8,260	8,260	-
Total liabilities	$ 4,502	$ 37,808	$ 35,856	$ 6,454
INMATE TRUST				
ASSETS				
Cash	$ 15,245	$ 222,305	$ 228,722	$ 8,828
Total assets	$ 15,245	$ 222,305	$ 228,722	$ 8,828
LIABILITIES				
Accounts payable	$ 8,771	$ 80,795	$ 84,901	$ 4,665
Due to individuals	4,895	106,314	108,331	2,878
Due to other governmental units	1,579	9,161	9,455	1,285
Total liabilities	$ 15,245	$ 196,270	$ 202,687	$ 8,828
EVIDENCE TRUST				
ASSETS				
Cash	$ 160	$ 2,917	$ -	$ 3,077
Total assets	$ 160	$ 2,917	$ -	$ 3,077
LIABILITIES				
Other current liabilities	$ 160	$ 2,917	$ -	$ 3,077
Total liabilities	$ 160	$ 2,917	$ -	$ 3,077
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Cash	$ 19,907	$ 263,834	$ 265,382	$ 18,359
Total assets	$ 19,907	$ 263,834	$ 265,382	$ 18,359
LIABILITIES				
Accounts payable	$ 8,771	$ 80,795	$ 84,901	$ 4,665
Due to individuals	4,895	106,314	108,331	2,878
Due to other governmental units	6,081	38,709	37,051	7,739
Other current liabilities	160	11,177	8,260	3,077
Total liabilities	$ 19,907	$ 236,995	$ 238,543	$ 18,359

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 Sheriff
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 special purpose financial statements of the Taylor County Sheriff as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Taylor County Sheriff' special purpose financial statements, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taylor County Sheriff'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Sheriff' 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 the Taylor County Sheriff'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
March 31, 2017

MANAGEMENT LETTER

Honorable Sheriff
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Sheriff, as of and for the year ended September 30, 2016, and have issued our report thereon dated March 31, 2017.

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, and Chapter 10.550, *Rules of the Florida Auditor General.*

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in this report which is dated March 31, 2017, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida. The Letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

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

PRIOR YEAR FINDINGS

The prior year finding was substantially corrected in the current year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Report of Units of Local Government - The financial report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is an agreement with the audited special purpose fund financial statements of Taylor County, Florida, for the year ended September 30, 2016. The special purpose fund financial statements of the Sheriff are combined with other County agencies in that report.

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

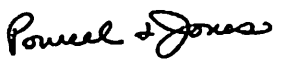
Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.544(7)(c). and 10.556(7), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the*

Auditor General, Chapter 10.550.

CONCLUSION

We have reviewed information regarding our audit with the Sheriff and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Sheriff's Office. We also appreciate the helpful assistance, professionalism and courtesy afforded us by these employees.



POWELL & JONES
Certified Public Accountants
March 31, 2017

INDEPENDENT ACCOUNTANT'S REPORT

To The Sheriff
Taylor County, Florida

We have examined the Taylor County, Florida Sheriff's (the Sheriff) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2016. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff'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 Sheriff'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 Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of the Taylor County, Florida Sheriff, 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 31, 2017

SUPERVISOR OF ELECTIONS

TAYLOR COUNTY, FLORIDA

SUPERVISOR OF ELECTIONS

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2016

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Honorable Supervisor of Elections
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2016, 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 an opinion on these special purpose 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 *Governmental Auditing Standards,* issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 or 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.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Supervisor of Elections is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Supervisor of Elections, as of September 30, 2016, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2017, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Supervisor of Elections' internal control over financial reporting and on compliance.

Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The individual fund financial statement listed in the table of contents is presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Supervisor of Elections. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
BALANCE SHEET
September 30, 2016

	General Fund
ASSETS	
Cash and cash equivalents	
Cash	$ 18,240
LIABILITIES AND FUND BALANCE	
Liabilities	
Due to Board of County Commissioners	$ 15,922
Other current liabilities	2,318
Total liabilities	18,240
Fund balance	-
Total liabilities and fund balance	$ 18,240

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2016

	General Fund
REVENUES	
Federal grant and county match	$ 7,490
Miscellaneous	1,777
Total revenues	9,267
EXPENDITURES	
Current expenditures	
General government	
Current operating expenditures	444,739
Total expenditures	444,739
Excess of revenues over (under) expenditures	(435,472)
OTHER FINANCING SOURCES	
Transfers from Board of County Commissioners	435,472
Net change in fund balance	-
Fund balance at beginning of year	-
Fund balance at end of year	$ -

See notes to financial statements.

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS

September 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Taylor County Supervisor of Elections (Supervisor of Elections).

A. Reporting Entity - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state of local government should report the elected officials' accountability for those organizations.

The Supervisor of Elections, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Supervisor of Elections' Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Supervisor of Elections is reported as a part of the primary government of Taylor County, Florida. The Supervisor of Elections' financial statements do not purport to reflect the financial position or the results of operations of a Taylor County, Florida, taken as a whole.

These special purpose financial statements of the Supervisor of Elections are issued separately to comply with Section 10.557(4), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 11.45(3), *Florida Statutes*.

B. Fund Accounting - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Supervisor of Elections are as follows:

(i) Governmental Funds

General Fund - The General Fund of the Supervisor of Elections is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

Special Revenue Fund – The Special Revenue Fund is used to account for grant funds received and expenditures by the office during the year.

C. Basis of Accounting - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Supervisor of Elections currently maintains accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations. Encumbrance accounting is not utilized by the Supervisor of Elections.

D. Budget - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this

requirement, the County adopts an annual comprehensive appropriations budget, which includes the operating budget of the Supervisor of Elections.

In the budgetary comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Supervisor of Elections, as amended by the Supervisor of Elections.

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2016, the book balance of the Supervisor of Elections' deposits was $18,239.

F. Inventories - It is the policy of the Supervisor of Elections to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

G. Fixed Assets - Fixed assets used in governmental fund type operations are accounted for in the Capital Assets Accounts. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been recorded using the straight-line method on the County's general fixed assets. Assets purchased by the Supervisor of Elections are reported in the Board of County Commissioners' Governmental Capital Assets Accounts.

H. Compensated Absences - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling $17,465 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

I. 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 those estimates.

J. Risk Management - The Supervisor of Elections is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets: errors or omissions: injuries to employees and the public: or damage to property of others. The Supervisor of Elections directly purchases insurance and participates in the risk management program through the Taylor County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from losses.

K. Unearned Revenues – Unearned revenues reported in the special purpose fund financial statements represent unearned revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as deferred revenues.

NOTE 2. PENSION PLAN

Plan Description - The Supervisor of Elections contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida; or by calling (850) 488-5706.

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Supervisor of Elections is required to contribute at an actuarially determined rate. The rates at September 30, 2016, were as follows: Regular Employees 7.52%; Senior Management 21.77%; and Elected Officials 42.47%. The contribution requirements of plan members and the Supervisor of Elections are established and may be amended by the Florida Legislature. The Supervisor of Elections' contributions to the System for the years ending September 30, 2016, 2015 and 2014 were $41,206, $41,473, and $34,431, respectively, equal to the required contributions for each year. Full financial information on the System is contained in Note 13 to the Taylor County, Florida Financial Report.

INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Federal grant and match	$ -	$ -	$ 7,490	$ 7,490
Miscellaneous	-	-	1,778	1,778
Total revenues	-	-	9,268	9,268
EXPENDITURES				
General government				
Supervisor of Elections				
Personnel services	281,245	281,245	283,390	(2,145)
Operating expenses	63,103	63,103	58,014	5,089
Total Supervisor of Elections	344,348	344,348	341,404	2,944
Elections				
Personnel services	40,770	40,770	40,170	600
Operating expenses	56,133	56,133	63,166	(7,033)
Total Elections	96,903	96,903	103,336	(6,433)
Total expenditures	441,251	441,251	444,740	(3,489)
Excess of revenues over (under) expenditures	(441,251)	(441,251)	(435,472)	5,779
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	441,251	441,251	435,472	(5,779)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	$ -	$ -	$ -

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 Supervisor or Elections
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 special purpose financial statements of the Taylor County Supervisor of Elections as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Taylor County Supervisor of Elections' special purpose fund financial statements, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taylor County Supervisor of Elections' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Supervisor of Elections' 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 the Taylor County Supervisor of Elections' 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
March 31, 2017

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

Honorable Supervisor of Elections
Taylor County, Florida

We have audited the financial statements of the Taylor County Supervisor of Elections, as of and for the year ended September 30, 2016, and have issued our report thereon dated March 31, 2017.

We have issued our 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* dated March 31, 2017. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of 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 be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2016. The financial statements of the Supervisor of Elections are combined with other County agencies in that report.

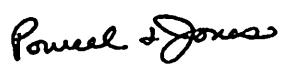
Financial Emergency Status – We have determined that the Supervisor of Elections did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)7.c. and 10.556(7)), 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.

Our audit did not disclose any further items that would be required to be reported under the Rules of the Auditor General, Chapter 10.554(1)(f).

CONCLUSION

We have reviewed information regarding our audit with the Supervisor of Elections and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with our audit of the Supervisor of Elections. We appreciate the helpful assistance of Supervisor of Elections staff in completing our audit and also the generally high quality of the Supervisor of Elections' financial records and internal control. We also appreciate the helpful assistance and courtesy afforded us by these employees.



POWELL & JONES
Certified Public Accountants
March 31, 2017

INDEPENDENT ACCOUNTANT'S REPORT

To The Supervisor of Elections
Taylor County, Florida

We have examined the Taylor County, Florida Supervisor of Elections' (the Supervisor) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2016. Management is responsible for the Supervisor's compliance with those requirements. Our responsibility is to express an opinion on the Supervisor'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 Supervisor'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 Supervisor's compliance with specified requirements.

In our opinion, the Supervisor complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of the Taylor County, Florida Supervisor of Elections, 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 31, 2017

TAX COLLECTOR

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2016

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Honorable Tax Collector
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2016, 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 an opinion on these special purpose 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 or 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.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Tax Collector is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Tax Collector, as of September 30, 2016, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2017, on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Tax Collector's internal control over financial reporting and on compliance.

Other Information

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The individual and combining fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special purpose fund financial statements of the Tax Collector. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
COMBINED BALANCE SHEET - ALL FUNDS
September 30, 2016

	Governmental Fund	Fiduciary Funds	
	General Fund	Agency Funds	Totals
ASSETS			
Current assets			
Cash	$ 41,783	$ 448,964	$ 490,747
Due from individuals	-	9,258	9,258
Total assets	$ 41,783	$ 458,222	$ 500,005
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Current liabilities			
Due to Board of County Commissioers	$ 39,883	$ -	$ 39,883
Due to other governmental units	-	8,886	8,886
Due to other funds	-	-	-
Advalorem taxes payable	-	372	372
Installments payable	-	440,411	440,411
Other current liabilities	1,900	8,553	10,453
Total liabilities	$ 41,783	$ 458,222	$ 500,005

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
COMBINED STATEMENT F REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2016

REVENUES		
Charges for services	$	803,621
Miscellaneous		1,090
Total revenues		804,711
EXPENDITURES		
General government		
Current expenditures		1,013,691
Capital outlay		24,811
Total expenditures		1,038,502
Excess of revenues over (under) expenditures		(233,791)
OTHER FINANCING SOURCES (USES)		
Transfers from Board of County Commissioners		273,674
Transfers to the Board of County Commissioners		(39,883)
Total other financing sources (uses)		233,791
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
NOTES TO FINANCIAL STATEMENTS
September 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Taylor County Tax Collector (Tax Collector).

A. Reporting Entity - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Tax Collector, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Tax Collector's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Tax Collector is reported as a part of the primary government of Taylor County, Florida. The Tax Collector's financial statements do not purport to reflect the financial position or the results of operations of Taylor County, Florida, taken as a whole.

These special purpose financial statements of the Tax Collector are issued separately to comply with Section 10.557(4), Rules of the Auditor General for Local Governmental Entity Audits, pursuant to Section 11.45(3), *Florida Statutes*.

B. Fund Accounting - Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund entity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Tax Collector are as follows:

(i) **Governmental Fund**
General Fund - The General Fund of the Tax Collector is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.

(ii) **Fiduciary Funds**
Agency Funds - Agency funds are used to account for assets held by the Tax Collector as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following Agency Funds are maintained by the Tax Collector:

Tax Fund Account
Tag Agency

C. **Basis of Accounting** - The "Basis of Accounting" refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounting records and reported in the financial statements. The Tax Collector currently maintains its accounting records for all funds on the cash basis. However, for financial statement purposes appropriate adjustments are made to report governmental and fiduciary fund types using the modified accrual basis of accounting. Under the modified accrual basis, revenues are generally recognized when they become measurable and available as net current assets. Expenditures are reported when incurred with the exception of prepaid expenses and principal and interest on general long-term obligations. Encumbrance accounting is not utilized by the Tax Collector.

D. **Budget** - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriated budget, which includes its funding of the operations of the Tax Collector. The operating budget of the Tax Collector is approved by the Florida Department of Revenue.

In the budget comparisons included in these financial statements, both the amounts budgeted and the actual amounts reported are presented on the GAAP basis. Budgetary comparisons present the appropriated budget of the Tax Collector, as amended during the year.

E. **Cash and Investments** – Cash deposits are held by a bank qualified as a public depository under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, *Florida Statutes*.

Investments made locally consist of certificates of deposit and are reported at fair value. Types and amounts of investments held at fiscal year end are described in a subsequent note on investments.

The Tax Collector also has petty cash reserves in the amount of $1,900.

F. **Inventories** - It is the policy of the Tax Collector to record the acquisition of supplies as expenditures at the time of purchase. The amount of supplies on hand at any one time would be a nominal amount and considered to be immaterial.

G. **Fixed Assets** - Fixed assets used in governmental fund type operations are accounted for in the Capital Asset Accounts, except for its infrastructure fixed assets which the County has elected not to report. All fixed assets acquired by purchase are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date donated. No depreciation has been provided on the County's capital assets. Assets purchased by the Tax Collector are reported in the Board of County Commissioners' Capital Assets Accounts.

H. **Compensated Absences** - Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling $29,861 is reported in the General Long-Term Debt Account Group of Taylor County, Florida.

I. **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 those estimates.

J. **Risk Management** - The Tax Collector is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; or damage to property of others. The Tax Collector directly purchases insurance and participates in the risk management program through the Taylor County Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

NOTE 2. PENSION PLAN

Plan Description - The Tax Collector contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Tax Collector is required to contribute at an actuarially determined rate. The rates at September 30, 2016, were as follows: Regular Employees 7.52%; Senior Management 21.77%; and Elected Officials 42.47%. The contribution requirements of plan members and the Tax Collector are established and may be amended by the Florida Legislature. The Tax Collector's contributions to the System for the years ending September 30, 2016, 2015, and 2014 were $95,463, $98,355, and $85,930, respectively, equal to the required, contributions for each year. Full information on the System is included in Note 13 to the Taylor County, Florida Financial Report.

NOTE 3. DEPOSITS AND INVESTMENTS

1. Deposits

At September 30, 2016, the carrying amount of the Tax Collector's bank deposits was $422,737. 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.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services				
County Officer fees				
Tax roll commissions				
Board of County Commissioners	$ 426,096	$ 426,096	$ 426,096	$ -
SRWMD	15,755	15,755	15,755	-
Advertising	43,127	43,127	43,127	-
Advertising delinquent	12,694	12,694	12,694	-
Fees FWCC	8,314	8,314	8,314	-
Board of County Commissioners postage	6,931	6,931	6,931	-
DMV fees	126,199	126,199	155,695	29,496
Fees sales tax	1,590	1,590	1,590	-
Fees miscellaneous	4,947	4,947	5,929	982
Fees drivers licenses	48,182	48,182	48,182	-
Tax certificate fees	74,800	74,800	74,800	-
E Comm fees	746	746	746	-
Concealed weapons fees	-	-	3,762	3,762
Total charges for services	769,381	769,381	803,621	34,240
Miscellaneous				
Interest earnings	1,090	1,090	1,090	-
Total miscellaneous	1,090	1,090	1,090	-
Total revenues	770,471	770,471	804,711	34,240
EXPENDITURES				
General government				
Tax Collector				
Personnel services				
Executive salaries	100,257	100,257	100,257	-
Regular salaries	416,999	390,149	403,414	(13,265)
Temporary salaries	2,000	-	-	-
Special pay	22,000	22,000	21,263	737
FICA	41,406	39,396	38,638	758
Retirement	102,075	95,850	95,463	387
Life and health insurance	158,000	124,800	124,778	22
Total personnel services	842,737	772,452	783,813	(11,361)

(Continued)

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Operating expenses				
Education	$ 2,550	$ 2,550	$ 868	$ 1,682
Legal ads	51,000	48,275	48,113	162
Professional services	45,500	83,000	82,361	639
Other contractual services	25,000	31,225	31,217	8
Travel and per diem	5,079	1,779	1,696	83
Communications	6,500	6,500	6,251	249
Transportation	19,413	24,113	24,102	11
Rentals and leases	2,000	2,000	1,776	224
Insurance	750	750	582	168
Repairs and maintenance	3,450	4,565	4,516	49
Office supplies	8,000	23,710	23,690	20
Books, publications, and subscriptions	3,500	4,710	4,706	4
Total operating expenses	172,742	233,177	229,878	3,299
Capital outlay				
Equipment	15,000	24,850	24,811	39
Total expenditures	1,030,479	1,030,479	1,038,502	(8,023)
Excess of revenues over (under) expenditures	(260,008)	(260,008)	(233,791)	26,217
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	260,008	260,008	233,791	(26,217)
Total other financing sources (uses)	260,008	260,008	233,791	(26,217)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	$ -	$ -	$ -

See notes to financial statements.

AGENCY FUNDS

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
TAX FUND ACCOUNT				
Assets				
Cash	$ 448,964	$ 49,076,121	$ 49,084,865	$ 440,220
Due from other funds	-	4,150	-	4,150
Total assets	$ 448,964	$ 49,080,271	$ 49,084,865	$ 444,370
Liabilities				
Advalorem taxes payable	$ -	$ 22,007,686	$ 22,007,686	$ -
Delinquent taxes and fees payable	-	239,043	239,043	-
Installments and taxes payable	440,411	900,978	912,254	429,135
Other current liabilities	8,553	2,365,028	2,358,346	15,235
Total liabilities	$ 448,964	$ 25,512,735	$ 25,517,329	$ 444,370
TAG AGENCY				
Assets				
Cash	$ -	$ 7,040,753	$ 7,040,753	$ -
Due from individuals	9,258	2,381,720	2,383,846	7,132
Total assets	$ 9,258	$ 9,422,473	$ 9,424,599	$ 7,132
Liabilities				
Due to other governmental units	$ 8,886	$ 6,760,781	$ 6,766,685	$ 2,982
Due to other funds	372	282,722	278,944	4,150
Total liabilities	$ 9,258	$ 7,043,503	$ 7,045,629	$ 7,132
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 448,964	$ 56,116,874	$ 56,125,618	$ 440,220
Due from individuals	9,258	2,381,720	2,383,846	7,132
Due from other funds	-	4,150	-	4,150
Total assets	$ 458,222	$ 58,502,744	$ 58,509,464	$ 451,502
Liabilities				
Advalorem taxes payable	-	$ 22,007,686	$ 22,007,686	$ -
Due to other governmental units	8,886	6,760,781	6,766,685	2,982
Delinquent taxes and fees payable	-	239,043	239,043	-
Installment payable	440,411	900,978	912,254	429,135
Due to other funds	372	282,722	278,944	4,150
Other current liabilities	8,553	2,365,038	2,358,356	15,235
Total liabilities	$ 458,222	$ 32,556,248	$ 32,562,968	$ 451,502

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 Tax Collector
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 special purpose financial statements of the Taylor County Tax Collector as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Taylor County Tax Collector's special purpose financial statements, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Tax Collector'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
March 31, 2017

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

Honorable Tax Collector
Taylor County, Florida

We have audited the financial statements of the Taylor County Tax Collector, as of and for the year ended September 30, 2016, and have issued our report thereon dated March 31, 2017.

We have issued our 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* dated March 31, 2017. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of 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 be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2016. The financial statements of the Tax Collector are combined with other County agencies in that report.

Financial Emergency Status – We have determined that the Tax Collector did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)7.c. and 10.556(7)), 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.

Our audit did not disclose any further items that would be required to be reported under the Rules of the Auditor General, Chapter 10.554(1)(f).

CONCLUSION

We have reviewed information regarding our audit with the Tax Collector and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with our audit of the Tax Collector. We appreciate the helpful assistance of Tax Collector staff in completing our audit and also the generally high quality of the Tax Collector's financial records and internal control. We also appreciate the helpful assistance and courtesy afforded us by these employees.

Powell & Jones

POWELL & JONES
Certified Public Accountants
March 31, 2017

INDEPENDENT ACCOUNTANT'S REPORT

To The Tax Collector
Taylor County, Florida

We have examined the Taylor County, Florida's Tax Collector's (the Tax Collector) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2016. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector'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 Tax Collector'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 Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of Taylor County, Florida , the Tax Collector 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 31, 2017

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
powellandjones@bellsouth.net

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April 27, 2017

Hon. Annie Mae Murphy
Clerk of Courts
108 N Jefferson St. # 102
Perry, FL 32347

Dear Annie Mae:

Attached is our proposed audit services contract extension with Taylor County. Based on our long-standing relationship with the County, I am proposing the fee for 2017 to be the same as 2016, with approximately 1 percent increases for the next two years.

Please let me know if you have any questions or need any additional information to assist you and the Board of County Commissioners in extending our audit contract for an additional three years.

Sincerely,

Richard C. Powell, CPA

RCP/erh

Attachments: 2

CONTRACT FOR AUDIT
AND ACCOUNTING SERVICES

A. NAME OF CONTRACTING PARTIES

The arrangement entered this _____ day of _____, 2017, between the County of Taylor, State of Florida, hereafter referred to as County, and Powell & Jones, CPAs, hereafter referred to as the Auditor.

B. AUDIT SCHEDULE

The Auditor shall conduct an examination of the records, accounts and procedures of the County Agencies of Taylor County for the fiscal years ended September 30, 2017, 2018, and 2019. In each year, the County Agencies shall include the following: Board of County Commissioners, Clerk of the Circuit Court, Sheriff, Property Appraiser, Tax Collector, and Supervisor of Elections. The audit for each year shall begin on or about November 1st, and shall be completed and the countywide report shall be completed and submitted to the Board of County Commissioners Finance Office for review, by April 1 of each succeeding year, unless amended by the Board of County Commissioners.

In each of the years, certain audit procedures will be performed throughout the year as determined by the Auditors.

C. SCOPE OF AUDIT

1. The examination shall be made of all funds and account groups of the County Agencies.

2. By November 15th, of each year,

   A. The County Agencies shall have closed and balanced all accounts and have prepared financial statements for all funds to be examined by the Auditor, in compliance with Section 218.32(1)(a), *Florida Statutes.*

   B. The County Agencies will prepare for examination the following financial statements for each fund required by generally accepted accounting principles and Section 218.32(1)(a), *Florida Statutes.*

      (1) a balance sheet,

      (2) a statement of revenues and expenditures,

      (3) a statement of changes in fund balances.

   Completion of the State Annual Financial Report forms by the Constitutional Officers will fulfill this requirement.

   c. The Auditor will be responsible for drafting and preparing the final audited financial report for the County Agencies and County as required by generally accepted

accounting principles. This will include reporting compliance with GASB 34 "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments."

The County Agencies will be responsible for developing and maintaining necessary records for GASB 34 and other GASB requirements.

d. The County Agencies shall also supply any additional financial and statistical information, not subject to examination by the Auditor, but necessary to substantially conform to the principles and standards of public financial reporting prescribed by the Governmental Accounting Standards Board, from time to time.

3. The County Agencies shall provide space deemed adequate by the Auditor to efficiently conduct the audit.

4. The Auditor shall observe the adequacy of the system of internal control. If weaknesses are noted, appropriate recommendations should first be reviewed with the appropriate official and then included in the audit report, as appropriate to the situation.

D. AUDITING STANDARDS AND PROCEDURES

The basic purpose of the engagement is to express an unqualified opinion on the fairness of presentation of Taylor County's financial statements for the fiscal year and their conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. If the audit opinion will be other than unqualified, the reasons would be discussed with the County.

The audit will be conducted in accordance with the current editions of:

a. *Florida Statutes* Section 11.45
b. *Rules of the Auditor General*, Chapter 10.550 and 10.600, F.A.C.
c. "Audits of State and Local Governments" American Institute of Certified Public Accountants.
d. GAO Government Auditing Standards, Current Revision (the Yellow Book).
e. OMB Uniform Guidance
f. State of Florida "Single Audit Act."
g. Single Audit Act and Amendments and thereafter.

The audit will include a review of the system of internal control and tests of transactions to the extent the Auditor believes necessary. Accordingly, it will not include a detailed audit of transactions to the extent which would be required if intended to disclose defalcations or other irregularities, although the discovery may result.

The audit will also include a review of the County's compliance with certain laws, ordinances, contracts and written policies.

The County Agencies' management have the responsibility for proper recording of transactions of books of account, for the safeguarding of assets, and for substantial accuracy of the financial statements. Such statements are representations of management.

In addition to expressing an opinion on the financial statements, the Auditors will submit as a normal part of the audit a letter advising County of opportunities the Auditor observes for economies in operating or improvements in internal control and accounting procedures, adequacy of accounting

systems, and conformity of operations to appropriate statutory requirements. Auditors will discuss any of our findings with appropriate County officials prior to finalizing them in the report.

Should irregularities be discovered during the course of the audit, the appropriate law enforcement agencies and County officials would be notified.

E. OTHER SERVICES INCLUDED

During the term of this contract, the Auditor shall provide the following additional services at no additional cost to the County:

1. Routine telephone consultation to Board, County Administrator and Constitutional Officers and their financial staff.

2. Audit of all grants received by Board or Constitutional Officers. If any audit fee is provided for any grant, the fee will be refunded to the County.

3. Preparation of the following reports:

   a. State of Florida Annual Financial Report
   b. Landfill Escrow Audit Report
   c. Additional Court Cost Report
   d. State of Florida Transportation Financial Report
   e. Form 5500 "Return of Employee Benefit Plan", if required

F. COMPENSATION AND TERMS OF PAYMENT

1. The County shall pay the Auditors the following total fees for each of the annual audits:

Year Ended	Basic Audit	Article V Compliance	Total
09-30-17	$ 46,000	$ 2,000	$ 48,000
09-30-18	46,500	2,000	48,500
09-30-19	47,000	2,000	49,000

*Prior year fee adjusted by the change in CPI-U, not to exceed 5%.

2. If unusual circumstances are encountered making it necessary for the Auditor to do added work, the Auditor shall immediately report such conditions to the responsible County officials and both parties may negotiate such additional compensation as appears justified.

3. Periodic progress billings shall be submitted as actual work is completed on any of the three year audits, but no more often than monthly. Progress billings shall be submitted in such form as to provide the County with sufficient information to ascertain that at any point total billings will not exceed the proportional fee earned for any year.

4. If significant new activities are entered into by the County Creating a subsequent need for significant additional auditing services in any year, the Auditor and County shall negotiate a fee basis for those additional services prior to beginning the audit for the concerned year. If

such services are of a repetitive nature, the increase shall be added to the basis fee in Section F for the effective years.

G. CONSULTING SERVICES

As specifically authorized from time to time during our contract period, Auditor will provide consulting and management advisory services to the Board and individual Constitutional Officers at the following hourly rates:

Firm partner	$100 per hour
Other CPA	$90 per hour
Accountant	$80 per hour
Technician	$40 per hour

Any associated travel would be billed at State of Florida rates.

These rates will not be increased throughout the duration of this audit contract.

H. AUDIT REPORT

The Auditor shall provide up to twenty-five (25) copies of the full audit report which should be printed on regular letter size letter (8 ½" x 11") paper. Additional copies may be requested at a cost of $25.00 each.

One copy of each report shall be delivered to each County Agency with the additional twenty (20) copies delivered to the Board of County Commissioners. The report shall be presented and delivered in the manner prescribed by law.

J. RENEWAL AND TERMINATION

This contract may be renewed or extended by the County on a year to year basis for an additional three years at substantially the same terms and fees adjusted by changes in the Consumer Price Index (not to exceed 5% per year), as mutually agreed upon by the County and Auditor.

After the initial three year term, the County may terminate this contract for any year by notifying Auditor no later than January 1 of the year to be audited.

K. APPLICABLE LAW AND VENUE

This Agreement shall be interpreted by Florida Law and venue of any litigation shall be exclusively in Taylor County, Florida.

IN WITNESS WHEREOF, the parties have signed this agreement as of the day and year herein first above written.

PERRY, FLORIDA
COUNTY OF TAYLOR

BY:

_____ Board of County Commissioners

ATTEST:

_____ Clerk of the Circuit Court, Ex Officio
Clerk to the Board of County Commissioners

BY: _____ Auditor, Powell & Jones, CPA's

(6)

ORDINANCE NO.:_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, REPEALING ORDINANCE NO. 2017-02; PROVIDING SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board has been informed that there is confusion with regard to Ordinance No. 2017-02 to how the sales surtax will be used, and

WHEREAS, the Board wishes to correct any confusion.

THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA:

Section 1. That Ordinance No. 2017-02 is hereby repealed.

Section 2. **Severability.** If any phrase or portion of this Ordinance is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portion.

Section 3. **Effective Date.** This Ordinance shall be effective as provided by law.

PASSED and ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this ____day of _____, 2017.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY:_____
PAM FEAGLE, Chairperson

ATTEST:

_____
ANNIE MAE MURPHY, Clerk

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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 1966-2013

(850) 584-6113
FAX (850) 584-2433

May 8, 2017

VIA E-MAIL AND REGULAR MAIL

Hon. Annie Mae Murphy
Clerk of Court
Post Office Box 620
Perry, Florida 32348

Mr. Ted Lakey
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Re: Ordinance No. 2011-11 Amendment Chapter 78

Dear Annie Mae and Ted:

Please find enclosed the revised Ordinance.

If you have a question about this, please give me a call.

Thank you.

Respectfully,

Conrad C. Bishop, Jr.

CCB/kp

enclosure

ORDINANCE NO. _____

AN ORDINANCE OF TAYLOR COUNTY, FLORIDA AMENDING CHAPTER 78, WATERWAYS, ARTICLE III, BOAT RAMPS, AND SPECIFICALLY AMENDING ORDINANCE NO. 2011-11 TO ELIMINATE THE $5.00 PER USE LAUNCH FEE AT THE TAYLOR COUNTY BOAT RAMPS AND INCREASING THE ANNUAL DECAL FEE TO $30.00 PER YEAR; PROVIDING THAT FEES MAY BE REINSTATED BY RESOLUTION AND CHANGED BY RESOLUTION AND THE ANNUAL FEE MAY BE CHANGED BY RESOLUTION. THERE WILL BE NO REPLACEMENT DECALS ISSUED, AND A VENDOR AND/OR TAX COLLECTOR WILL RECEIVE $2.00 FOR THE ISSUE OF THE ANNUAL DECALS; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 125.01, the Florida Legislature grants the Board of County Commissioners the power to carry on county government and Chapter 125.01(1)(t) authorizes the Board to adopt ordinances and resolutions necessary for the exercise of its powers and prescribe fines and penalties for the violation of ordinances in accordance with law; and

WHEREAS, it is in the intent of the Board of County Commissioners to promote, protect, and improve the health, safety, and welfare of the citizens of Taylor County; and

WHEREAS, the Board of County Commissioners of Taylor County, Florida ("the Board" or "the County"), finds it is in the best interest of the public health, safety, and welfare to prohibit any person to be in or on the premises of any public boat ramp, dock, parking areas or other facility during the hours such areas are closed to the public; and

WHEREAS, the Board further finds it necessary for the public health, safety, and welfare to regulate the commercial use of public boat ramps under the ownership, care, custody or jurisdiction of the County.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, THAT:

SECTION 1. Chapter 78, Waterways, Article III, Boat Ramps – The foregoing recitals are true and correct and incorporated herein by reference.

SECTION 2. Ordinance No. 2011-11 (Section 78, Waterways, Article III, Public Boat Ramps is amended as follows:

Fee

a. The launch fee on a daily basis is eliminated but may be reinstated at an amount by the Board of County Commissioners by Resolution.

b. The annual fee for the use of any of the Taylor County Boat Ramps shall be $30.00 per year and may be changed by Resolution of the Board.

c. There will be no replacement decals.

d. The vendor and/or Tax Collector will receive a $2.00 fee for the issue of the annual decals.

SECTION 3. Inclusion into the Taylor County Code of Ordinances

It is the intention of the Board of County Commissioners, that the provisions of this ordinance shall become and be made a part of the Taylor County Code, and that the section of this Ordinance may be renumbered or re-lettered and word "ordinance" may be changed to "section", "article", or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 4. All other provisions of Ordinance No. 2011-11 and Chapter 78 shall remain in effect.

SECTION 5. Severability.

The intent of the Board of County Commissioners is that if any subsection, clause, sentence, provision or phrase of this Ordinance is held to be invalid or unconstitutional by a Court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 6. Effective Date.

The Clerk shall file a certified copy of this Ordinance with the Department of Sate within 10 days of its adoption. This Ordinance shall take effect immediately upon its filing with the Department of State.

PASSED AND ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida on this _____ day of _____, 2017.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
PAM FEAGLE, Chairperson

ATTEST:_____
ANNIE MAE MURPHY
Clerk

(10)

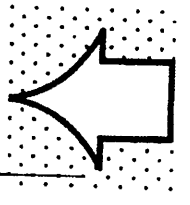
R E S O L U T I O N

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, 2017, 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, 2017.

Amount	Account	Account Name
$ 130	001-3899010	General Fund-Cash Brought Forward
$ 130	0434-56600	Library(Donations)- Books/Publications/Library Mat'l

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 16th day of May, 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2017 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.



SIGN HERE

Annie Mae Murphy, Clerk-Auditor

Chairman

(Represents FYE 2016 balance of donations received for the library - not included in the 2017 budget)

LIBRARY DONATIONS

BEGINNING BALANCE October 1, 2009	$129.84
FY 2009/10 RECEIPTS (001-3669010)	$0.00
FY 2009/10 EXPENDITURES (*0434)	$0.00
ENDING BALANCE 9/30/2010	**$129.84** (*)

(*) This amount is reserved on the balance sheet (001-24700xx) @ FYE. → acct. for Reserve not yet established — Amt. is immaterial

Prepared By: Tammy Taylor, County Finance Director (11/3/10)

Unspent
Balance @ 9/30/16 $ 129.84

3/8/17

Tammy Taylor

From: Tammy Taylor <ttaylor@taylorclerk.com>
Sent: Monday, May 08, 2017 12:34 PM
To: Nanette Morrison (para.pro@taylorcountygov.com)
Cc: 'LaWanda Pemberton'; 'Dannielle Welch'
Subject: Library Donations BUDGET AMENDMENT 051617
Attachments: Untitled

Funds will be available for expenditure in the current year budget as soon as the resolution is posted (by 5/19/17). Please expend the funds asap after that date.
Thanks!
Tammy

Contract # CST62

(11)

RENEWAL No.:1 of 3

THIS RENEWAL entered into between the State of Florida, Department of Revenue hereafter referred to as the "Department" and Taylor County Board of County Commissioners hereafter referred to as the "Contractor", shall begin on July 1, 2017 and end on June 30, 2018, for the following goods or services: Judicial and administrative service pursuant to Section 30.231 and Section 409.2563(4), Florida Statutes on all Title IV-D Child Support Enforcement actions that are referred by the Department or its designee.

It has been determined by the Department that it is in the State's best interest to renew this contract.

This contract renewal shall not exceed $[N/A-Rate Agreement], subject to the availability of funds.

All provisions not in conflict with this renewal are still in effect. This renewal is subject to the same terms, conditions and price set forth in the initial contract and subsequent amendments. Services are to be performed (or Goods are to be provided) as specified in the Contract. The provisions of Chapter 287, Florida Statutes, are incorporated herein by reference.

This renewal is hereby made a part of Contract # CST62.

IN WITNESS WHEREOF, the parties hereto have caused this one (1) page renewal to be executed by their duly authorized officials herein.

CONTRACTOR: Taylor County Board of County Commissioners

SIGNED BY: _____
Authorized Signature

NAME: Pam Feagle

TITLE: Chairman BCC

DATE: 7/7/17

DEPARTMENT OF REVENUE STATE OF FLORIDA

SIGNED BY: _____

NAME: Joe Young

TITLE: Director, Financial Management

DATE: _____

Approved as to form and legal content
Office of General Counsel

-Not valid until signed and dated by both parties.-

Tammy Taylor

From:	Terry Goodwin <Terry.Goodwin@floridarevenue.com>
Sent:	Monday, April 24, 2017 2:07 PM
To:	ttaylor@taylorclerk.com
Cc:	Andre' Baldwin; Bo Scearce
Subject:	Contract # CST62 - Renewal 1 for your signature - emailed 4/24/17
Attachments:	CST62 Renewal 1 Taylor County BOCC for vendor signature emailed 4-24-17.pdf

Good afternoon,

I am attaching, for your signature, our contract # CST62 - RENEWAL # 1. I have enabled adobe digital signatures should you choose to utilize this feature. Please sign and return promptly to me so I may get this fully executed. A fully executed copy will be returned to you.

Thank you for your service to the Florida Dept. of Revenue!

Respectfully,

Terry Lynne Goodwin
OFM-Purchasing
Contract Management and Oversight
Florida Department of Revenue
Terry.goodwin@floridarevenue.com
850-717-7016

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

(10)

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	Board to consider reappointment of Planning Board member for two year term from May 17, 2017 through May 17, 2019.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: Reappointment of Planning Board member

Fiscal Impact:

Budgeted Expense: Yes ☐ No ☐ N/A ☒

Submitted By: Danny Griner

Contact: building.director@taylorcountygov.com

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Planning Board members are appointed by the County Commission to serve two year terms. The terms for Dale Rowell and Rick Breer are set to expire on May 17, 2017. Planning staff ran advertisements for new member applications in the local newspaper and on the county website. There were no responses to the advertisements. Mr. Rowell has agreed to be reappointed, but, Mr. Breer chose to decline reappointment.

Staff respectfully requests that the board reappoint Dale Rowell for the term to run from May 17, 2017 through May 17, 2019.

Options:

1. Reappoint member
2. Deny reappointment

Attachments:

1. Copy of notice

Taylor County
accepting applications for a

PLANNING BOARD MEMBER

This is a volunteer position that meets on the first Thursday of every month (as needed) at 5 p.m. to discuss comprehensive planning, land development issues, variances, subdivisions, commercial developments, etc.

For more information or to get an application call 838-3500, ext. 1, come by the Taylor County Building & Planning Department located at 201 East Green Street or visit www.taylorcountygov.com.

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	**Emergency Management seeks board approval to submit Articles of Incorporation for the Taylor County Emergency Response Team.**
Meeting Date:	May 16, 2017

Statement of Issue: Emergency Management seeks approval to proceed with filing for Articles of Incorporation and ultimately the 501c3 for the Taylor County Community Emergency Response Team. Fees will be paid from current EM budget allocations.

Recommendation: **APPROVAL**

Fiscal Impact: $ 87.50 **Budgeted Expense**: Yes ☐ No ☐ N/A ☒

Submitted By: Steve Spradley, Emergency Management Director

Contact: Steve Spradley, Director/Kristy Anderson, Coordinator

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Taylor County CERT (Community Emergency Response Team) offers a resource of citizens, trained by local emergency management and public safety professionals that can provide an immediate and deliberate response that may have the Capability to save lives and property. CERT members presently cannot accept donations for Equipment and training, etc.

Options:

1. Approve/Deny

Attachments:

1. Taylor County Emergency Response Team (CERT) Bi-Laws
2. Taylor County Emergency Response Team (CERT) Standard Operating Guide
3. Articles of Incorporation of Taylor County CERT

BYLAWS of the TAYLOR COUNTY CERT TEAM
A Florida Based Not-For Profit Corporation

ARTICLE I: NAME OF ORGANIZATION

The legal name of the organization shall be known as Taylor County CERT, Inc. "C.E.R.T." Stands for Community Emergency Response Team.

ARTICLE II: PURPOSE/GOALS/OBJECTIVES

The purpose of the organization shall be:

1. To support education in disaster planning, preparedness, and training exercises
2. To increase community awareness of disaster preparedness
3. To provide assistance to government agencies that may request volunteer services in any capacity
4. To maintain contact with other Emergency Management related organizations; and

In the spirit of a Community Organization Active in Disaster, our mission will be to adhere to the following values:

1. Communication: Exchange and disseminate information among local government and the public, as well as local, state and federal authorities, when appropriate.
2. Cooperation: Create a climate of unity at all levels and phases of disaster.
3. Collaboration: Dedicated to working together as individuals, groups, and systems to achieve common goals and to undertake specific activities relative to disasters.
4. Coordination: Meet specific objectives through systematic analysis, development of relevant information and effective combination of available resources.
5. Education: Provide training and information as requested by Community organizations, staff, faculty, and volunteers from around the county.
6. Mitigation: Support the mitigation efforts of local, state, and federal authorities; participate in local mitigation strategy organizations; participate in efforts to educate residents and representatives about actions they can take to protect individuals, property, the environment and the economy from the effects of disaster.

7. Outreach: Encourage the advancement of CERT and volunteer participation for Taylor County and area communities, to include neighboring counties.

The Goals and Objectives of the Organization shall be as follows:

1. Communicate CERT Related activities through the use of the Taylor County Community Emergency Response Team's Facebook page at: https://www.facebook.com/TaylorCountyCERT/
2. In the spirit of Citizen Corps, encourage communication, collaboration and cooperation with local Emergency Management to utilize trained CERT volunteers and organized teams to assist in all phases of emergency management.
3. Coordination will be accomplished through several modes:
    a. Promote frequent communication and collaboration of CERT activities at the direction of the Taylor County Department of Emergency Management.
    b. Education and Outreach will be accomplished through the sharing of information to its members and the public by communicating best practices.

ARTICLE III: ORGANIZATION

Taylor County CERT, Inc. has been incorporated as a Non-Profit Corporation with the State of Florida and will follow and comply with the rules and regulations found in Section 501(c) 3. Any net earnings (e.g. from donations) or remainder of dues or donations shall go for the benefit of the organization and not any member, director, officer or other private person. The Organization will consist of a Board of Directors elected at the Annual Meeting by the members. The membership has been defined in Article V.

The members of Taylor County CERT, Inc. shall adopt this set of Bylaws to assist in carrying out the objectives of the Organization. If any member requests that these Bylaws need to be revised, they may petition in writing, in accordance with Article XII: Amendments.

ARTICLE IV: BOARD OF DIRECTORS

A Board of Directors shall manage the affairs of Taylor County CERT. It is the desire of Taylor County CERT to achieve the goal of Board representation from each area of the county, if possible. The Board of Directors will establish a set of rules for operational procedures and all training events related to the Organization or for its members. This may be accomplished during work at meetings of the Board of Directors or through standing or ad hoc committees. These rules or operational procedures can be established and amended by approval of the Board of Directors when a quorum is present. Board members are encouraged to promote membership for Taylor County CERT throughout the county.

SECTION A: BOARD STRUCTURE

The total number on the Board of Directors shall be a minimum of five (5) and a maximum of seven (7). Membership within the CERT shall elect a chairman, who shall be the presiding member, and a vice-chairman, who shall preside in the chairman's absence or disqualification, and a Treasurer. The Taylor County Department of Emergency Management director or his designee shall serve as secretary to the CERT board, serving as a voting board member. For the Board to take action, a quorum is defined as a simple majority (>50%). In the event the number

of Directors should drop below even (5), the Board may waive the Region requirement and appoint a qualified Organization member to fill the vacancy or vacancies until the next annual election.

SECTION B: BOARD TERM

Directors shall serve a two-year term. (Alternating) In the event of a vacancy in the Board of Directors, the remaining Directors shall appoint a replacement to serve out the unexpired term. The election of new or replacement Board of Director will only occur after there has been a letter of support from the corresponding member.

SECTION C: ACTION of the BOARD

The latest edition of Robert's Rules of Order Newly Revised shall govern the transactions of business at all meetings of the Organization unless otherwise provided in these Bylaws. All actions or approval by the Board of Directors shall be by majority vote of all Directors present at the meeting unless otherwise provided in these Bylaws. There must be a quorum of at least 50% of Directors present in order for the Board of Directors to hold a meeting. Meetings may occur as face to face or via conference call.

SECTION D: DUES AND FEES

The Organization will be sponsored by the Taylor County Department of Emergency Management so there will be no annual dues for membership or fees.

ARTICLE V: MEMBERSHIP

The Organization will have a Membership Committee to assist with maintaining the Membership Roster for the Organization. They will communicate with the Secretary regularly. Members will adhere to a professional code of conduct. There will be no tolerance for any lewd, lascivious, or inappropriate behavior by members of the Organization as determined by the Executive committee. The Taylor County CERT Organization, Inc. Board of Directors shall establish rules and regulations for all members to agree to follow. Violations of these rules and regulations shall result in corrective action to be determined by the Board of Directors.

Section A: LIMITS ON PERSONAL LIABILITY

No member of Taylor County CERT shall be personally liable for any of its debts, liabilities, or obligations, nor shall any member be subject to any assessment except as provided in these bylaws.

Section B: TERMINATION OF MEMBERS

SECTION B: BOARD TERM

Directors shall serve a two-year term. In the event of a vacancy in the Board the remaining Directors shall appoint a replacement to serve out the unexpired term. The election of new or

replacement Board members will only occur after there has been a letter of support from the corresponding member.

Any member may resign from the Taylor County C.E.R.T Organization, Inc. upon written notice to the Secretary.

Section C: DISCIPLINARY ACTION

The Board of Directors on a majority vote of the Directors may consider any Board Member for expulsion.

When considering Board expulsion, the issue shall be given consideration in accordance with policies and procedures of the Department of Emergency Management. Said member shall have the right to speak in his/her behalf. Expulsion of a Board member requires at least two thirds (2/3) vote of the Board of Directors in meeting attendance and final approval of the Emergency Management Director. If necessary to break a tie, the Emergency Management Director may make the determination of expulsion.

Section D: SUSPENSION

By majority vote of the Board of Directors, a Board member may be suspended rather than terminated. No Board member may be suspended for more than 30 days in any six-month period.

When considering suspension, the issue shall be given consideration in accordance with the policies and procedures of Taylor County CERT. Said member shall have the right to speak on his/her behalf.

ARTICLE VI: MEETINGS

Section A: SPECIAL BOARD MEETINGS

The Emergency Management Director or, in the absence of the EM Director, any member of the Board may call special Board Meetings. The membership will be notified of a Special Board Meeting at least one (1) days in advance, if possible. The purpose of the Special Board Meeting must be clearly stated in the notification.

Section B: BOARD MEETINGS

The Board shall meet at least quarterly at a place to be determined by the Board of Directors. The membership will be notified of the date and location of the next Board Meeting on the web site and via email. Meetings of the Board shall be open to all members, and members shall have the privilege to be heard. Minutes of all Board Meetings shall be available on the website

ARTICLE VII: VOTING

Section A: ELIGIBILITY TO VOTE

Each CERT member shall be entitled to one vote. A member entitled to vote is also called a voting member.

Section B: QUORUM FOR ANNUAL MEMBER MEETINGS

A quorum for any business consists of ten percent (10%) of the Organization's voting members present at the meeting where a vote is occurring.

Section C: BALLOT FOR ELECTION OF DIRECTORS

Voting for election of Directors by members shall be by a ballot process. The ballot shall be designed to identify candidates by Taylor County CERT members. This will facilitate the distribution of Directors as per Article IV, BOARD OF DIRECTORS. Additionally, the Director at Large shall be elected from candidates in any geographic area not having (3) or more candidates. The winning candidate selected for the Director at Large position will be the candidate who received the largest number of votes.

Section D: VOTING ON REMOVAL OF DIRECTORS

A vote of approval of fifty percent (50%) of the total membership plus one (1) is required to remove any Director.

Section E: VOTING ON AMENDMENTS

For Bylaw revisions presented via member petition as per ARTICLE III: BYLAWS and ARTICLE XVI: AMENDMENTS; two-thirds (2/3) vote of approval of Voting Members present at the annual conference is required for amendment to be changed in the Bylaws.

All amendments recommended by the Board of Directors shall be presented to the membership at quarterly meetings for review and discussion. In the event a member wishes to petition for any change to the Board of Director amendments, she/he shall petition in accordance with Article XVI: AMENDMENTS for revisions to be considered at the next annual conference.

ARTICLE VIII: OFFICERS

Section A: ENUMERATION OF OFFICERS

The Executive Committee will be comprised of the Officers of this Organization and shall include the President, the Vice-President, the Secretary, the Treasurer and the Public Information Officer (PIO). All Executive Committee members must be an elected member of the Board of Directors. The Executive Committee shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions as approved by the Board of Directors. They have also been granted the authority to make purchases of the Organization in emergency situations.

Section B: ELECTION OF OFFICERS

The election of Executive Officers shall take place at the first meeting of the Board of Directors following each annual meeting of the members.

Section C: TERM

One director for each region will be elected each year and serve a two year term.

Section D: COMPENSATION

Upon election, Directors accept the responsibility of out-of-pocket expenses. Whenever possible and appropriate, the Board may deem stipends, salaries, reimbursements, or other types of remuneration when deemed necessary and appropriate by the Board as partial reimbursement for legitimate Board member expense. The Organization shall follow the current state's guidelines for all travel reimbursement.

Section E: CODE OF CONDUCT

All existing and new Board members will sign a Memo of Understanding (MOU) with the Organization accepting roles/responsibilities (e.g. meeting attendance policy), expectations, expenses (out of pocket and otherwise), and will be up to date for their personal payment of Organization dues. In addition, they will provide a signed document stating that they have received a copy of the bylaws, have read, understood and will follow them.

Section F: SPECIAL APPOINTMENTS

The Board of Directors may elect such other officers as the affairs of the Organization may require, each of whom shall hold office for such period, have such authority, and perform such duties as the Board may determine.

Section G: RESIGNATION AND REMOVAL

Officers may be removed by a majority vote of the Board of Directors. The Board may remove any officer from office with cause. Any officer may resign at any time by giving written notice to the Board, the president, or the secretary. Such resignation shall take effect on the date of receipt of such notice or at any later time specified therein, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. If an officer or director misses (4) four consecutive meetings this shall be considered grounds for removal from the board. In addition, membership may vote for removal of a board member as discussed in ARTICLE VII: VOTING Section D.

Section H: VACANCIES

A vacancy in any office may be filled by appointment by the Board of Directors. The officer appointed to such vacancy shall serve for the unexpired term of the office he or she replaces.

Taylor County

Community Emergency Response Teams

Standard Operating Guidelines



2015

http://www.taylorcountyem.com

CERT Standard Operations Guide

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1. Introduction

Taylor County recognizes:

That in the event of a major all-hazard emergency or disaster within the county, there is likelihood that most emergency management and public safety resources, such as fire and rescue, emergency medical services, and law enforcement agencies will be overwhelmed.

That assistance from neighboring counties is probable; however, response time is unknown.

That citizen's within Taylor County may need immediate response.

That the Community Emergency Response Team program offers a resource of citizens, trained by local emergency management and public safety professionals that can provide an immediate and deliberate response that may have the capability to save lives and property.

A. Purpose

The purpose of this document is to provide procedural policy and guidance with respect to the Community Emergency Response Team program as a resource in disaster response.

B. Scope

These procedures apply to Community Emergency Response Team operations and administration in Taylor County for emergency or non-emergency operations from the date of promulgation until formal deactivation of the program. Changes may be incorporated as required.

C. Authority

Taylor County Personnel Policies 4.01
Florida Statutes 125

D. Background

The Community Emergency Response Team program is active within Taylor County, but requires formal organizational structure, policy and procedures in order to operate efficiently, effectively, legally, and safely. Towards that end, Taylor County has created this document.

E. Applicability

These procedures apply to Community Emergency Response Team operations and administration in Taylor County for emergency or non-emergency operations. They are to be followed by CERT members, county emergency management agency officials, and first responders.

2. Personnel

This section provides policy, procedures, and guidance concerning matters relating to the people that comprise the Community Emergency Response Team (CERT).

A. Basic Membership Eligibility

1) **Appropriate Assignment:** The basic intent in staffing the CERT program is the premise: "There is a job for everyone". This premise takes into consideration that some of the volunteers may be young or old, physically fit or disabled, highly educated or poorly educated, and so forth. The key to success in staffing the CERT program is to assign jobs appropriate to the individual.

2) **Age:** Inherent to CERT operations in a disaster environment are risks to the health and safety of CERT team members. Therefore, volunteers under the age of 18 (minors) are normally discouraged. However, if accepted, CERT team members under the age of 18 must only be assigned jobs and/or tasks of minimal risk. Similarly, members with advanced age should be assigned tasks appropriate to their physical ability.

3) **Gender:** There are no barriers to gender in this program.

4) **Ethnic Group or Race:** There are no barriers to ethnic groups or race.

NOTE: Ethnicity and race may vary in concentration geographically. Because of our diversity, volunteers of different races and ethnic groups are encouraged. They may be especially helpful when interpreters are needed. In areas in the county where there are higher concentrations of a particular race or ethnic group, the county will attempt to recruit CERT teams composed primarily of people in that group.

5) **Disability:** Many Americans with disabilities are extremely valuable if assigned to positions or duties within the scope of their abilities. Although there may be some physical barriers which people with disabilities may not overcome, not all tasks, duties, or positions subject people to these barriers. Therefore, assignment within capability may add a valuable member to the team that otherwise would have been overlooked or excluded.

6) **Religion:** There are no barriers to religion in this program.

B. Requirements for Membership

Potential CERT Team members should:

1) Be a resident of Taylor County.

2) Complete the Taylor County volunteer program.

3) Be able, either physically, mentally (or both physically and mentally) as required, execute any or all competencies taught during basic CERT training.

4) Not be a convicted felon or is not currently under felony charges. Upon completion of the CERT course and Taylor County application a police/background check will be conducted at county expense to attest to their lack of criminal history.

5) Not be known to be a member of any terrorist or subversive organization.

6) Be of a character that can be trusted under adverse conditions where victims of disaster could be at disadvantage. (CERT Team members must be trusted to treat victims and their property with highest respect and dignity.)

7) Complete and return the Taylor County Volunteer Application Form obtained from TC Human Resources.

C. CERT Team Composition

It is intended that this program be operated in the form of teams rather than individuals. Team operations normally have a greater scope of capability which assures more can be accomplished, more efficiently, more effectively, and more safely. Operating in teams provides more safety to the members as well as accountability of personnel. Although there is a basic CERT team position organizational template, Taylor County will adjust and adapt the structure of the CERT team as required.

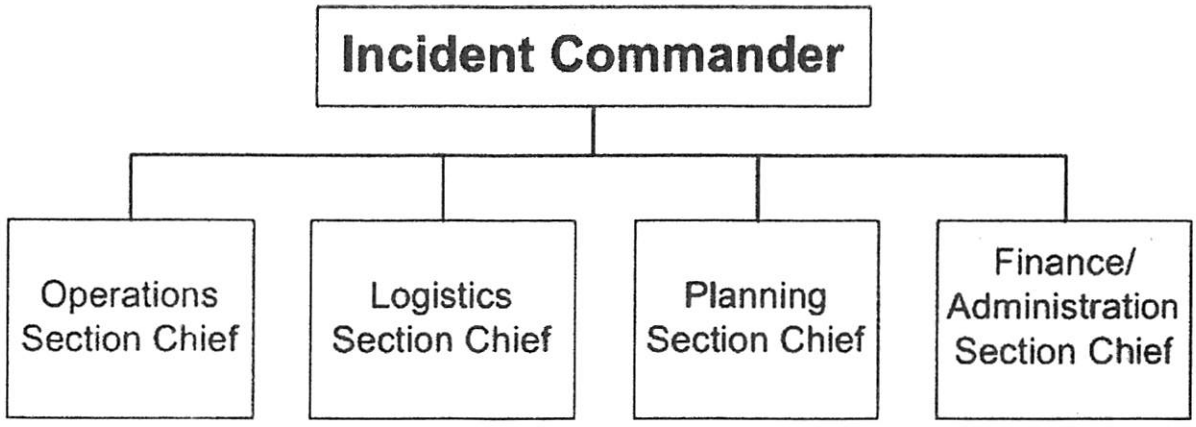
The basic ten person CERT team is staffed to respond to the major challenges expected at a disaster scene: small fires, victims who may need assistance escaping from damaged areas, and victims who may need assistance due to injury or shock. The basic ten person CERT team consists of:

1) Team Leader (1)
2) Fire Suppression Team (2)
3) Search and Rescue Team (2)

4) Medical Triage Team (2)
5) Treatment Team (2)

If the scene is large and there are multiple CERT teams present, a command structure will be initiated that loosely resembles the Incident Command System.

In the event that the CERT teams are the only personnel on-scene able to provide immediate assistance (Fire, Medical, Law Enforcement, or Emergency Management personnel are not available or present), one of the members will be designated as Incident Commander, who will coordinate the efforts of the CERT teams as a whole. As is necessary and possible, the Incident Commander will designate members to coordinate:



D. Position Descriptions

CERT INCIDENT COMMAND STRUCTURE

1) **Incident Commander:** The Incident Commander coordinates and directs the efforts and resources of the CERT team(s) operating on the scene; ensures personnel accountability of team members; sets priority of work; designates safe or unsafe work areas; decides on best work plan; ensures teams are supplied with necessary logistics; ensures members receive necessary work breaks, fluids, and medical attention if needed; ensures operation is properly documented for handoff to professional public safety or emergency management official when Incident Command responsibilities are passed; establishes internal and external communication.

2) **Operations Section Chief**: Works under the supervision of the Incident Commander, coordinating and directing the efforts of the CERT teams; helps to set work priorities; establishes communication between teams and Incident Commander; ensures information and documentation is passed to Incident Commander or to team leaders; reallocates manpower and equipment to meet the needs of the situation; other duties as assigned.

3) **Logistics Section Chief**: Works under the supervision of the Incident Commander in concert with the Operations Section Chief, coordinating and directing logistical support to the operating CERT teams; assists the Incident Commander and Operations Section Chief in the overall plan of operation by providing logistical information input; acquires logistical items for team use, such as: water, food, medical supplies, transportation, equipment, etc.; ensures logistics for the operation are documented and provided the Incident Commander; other duties as assigned.

4) **Planning Section Chief:** Works under the supervision of the Incident Commander in concert with the Operations Section Chief and Logistics Section Chief, planning use of CERT teams for various types of disaster scenarios; other duties as assigned.

5) **Administrative Section Chief:** Works under the supervision of the Incident Commander, ensuring documentation has been secured and safeguarded; establishes personnel list of CERT team members and victims; assists Incident Commander, Operations Section Chief and Logistics Section Chief in the overall plan of operation by providing administrative information input; other duties as assigned.

6) **CERT Team Leader:** If there is only one CERT team on-scene, is also the Incident Commander until the arrival of competent authority. Makes initial assessment of the scene and determines appropriate course of action for team members; checks team members prior to deployment to ensure they are safe and equipped for the operation; determines safe or unsafe working environment; assigns team member roles if not already assigned; designates triage area, treatment area, morgue, and vehicle traffic routes; coordinates and directs team operations; determines logistical needs (water, food, medical supplies, transportation, equipment, etc.) and determines ways to meet those needs through team members or citizen volunteers on the scene; collects and writes reports on the operation and victims; ensures team accountability; communicates and coordinates with the Incident Commander.

7) **CERT Team Members.**

   a) **Fire Suppression Team (2):** Work under the supervision of the Team Leader to suppress small fires in designated work areas or as needed; when not accomplishing their primary mission, assist the search and rescue team or triage team; assist in evacuation and transport as needed; assist in the triage or treatment area as needed, other duties as assigned; communicate with Team Leader.

   b) **Search and Rescue Team (2):** Work under the supervision of the Team Leader, searching for and providing rescue of victims as is prudent under the conditions; when not accomplishing their primary mission, assist the

Fire Suppression Team, assist in the triage or treatment area as needed; other duties as assigned; communicate with Team Leader.

c) **Medical Triage Team (2):** Work under the supervision of the Team Leader, providing START triage for victims found at the scene; marking victims with category of injury per the standard operating procedures; when not accomplishing their primary mission, assist the Fire Suppression Team if needed, assist the Search and Rescue Team if needed, assist in the Medical Triage Area if needed, assist in the Treatment Area if needed, other duties as assigned; communicate with Team Leader.

d) **Medical Treatment Team (2):** Work under the supervision of the Team Leader, providing medical treatment to victims within the scope of their training. This task is normally accomplished in the Treatment Area, however, it may take place in the affected area as well. When not accomplishing their primary mission, assist the Fire Suppression Team as needed, assist the Medical Triage Team as needed; other duties as assigned; communicate with the Team Leader.

E. Chain of Command

1) Chain of command is a critical function that maintains the continuity of the operation and ensures that there is a structured conduit for operational communications and decisions. It also establishes a line of succession for leadership of the organization.

2) For the overall disaster or emergency, the Incident Command System will be used to establish leadership and operational and support functions of the available resources.

3) At the scene, the Incident Commander will be in charge. Initially, the first person of competent authority may be the Incident Commander. This could be a professional public safety or emergency management official, or it could even be a CERT team member.

4) If no public safety or emergency management personnel are on the scene, the CERT Team Leader will assume the role of Incident Commander until relieved by higher authority. If more than one CERT team is operating in the area, one of the CERT Team Leaders will assume the role of the Incident Commander, and the basic Incident Command System staff structure will be initiated (Operations, Logistics, Planning, and Administrative).

5) If the Team Leader/IC is lost, the Operations Section Chief will assume the role of Incident Commander.

6) If the above are lost, the Planning Section Chief will assume the role of Incident Commander.

7) If the above are lost, the Logistics Section Chief will assume the role of Incident Commander.

8) If the above are lost, the Administrative Section Chief will assume the role of Incident Commander.

9) If only one CERT team is on-scene, the Team Leader will assume the role of Incident Commander. The Team Leader will designate internal chain of command.

F. Injuries

1) CERT team members that self-activate and are injured in conjunction with emergency operations will not be covered by the county for purposes of insurance and medical care.

2) CERT team members that are activated by the Director, Taylor County EM that are injured as a result of emergency operations are covered by county insurance and medical care. County activated CERT team members will receive care at the closest local hospital.

G. Liabilities

1) Incumbent with any disaster or emergency is the risk of loss of life, limb, or property. After the emergency has passed, if loss is experienced, the question then turns to the assessment of responsibility and liability.

2) Loss due to the action or lack of action by a CERT member is always a possibility. During an investigation, if it is found that the CERT member did everything possible within the scope of his or her training while acting as a volunteer during an emergency, state and federal laws will offer proper protection, not only to the CERT member, but the local agency responsible for their training and deployment as well.

3) There are important rules to follow to be reasonably safe from liability:
   • CERT Instructors have been trained by the State Emergency Management Agency Train-The-Trainer Course, or the same course offered by the Federal Emergency Management Agency at the Emergency Management Institute at Emmetsburg, Maryland.

   • CERT Instructors teach the CERT program according to the CERT Instructor and Participant Manuals promulgated by the Federal Emergency

Management Agency, and there is no topical variance from these manuals. Instructors should ensure that each student has demonstrated competencies in all topics of discussion.

• That CERT team members have completed the CERT Course and have received their training certificate.

• That CERT members are aware of the limits of operation as CERT's. This means that if they have received other specialized training in such things as First Responder, Emergency First Aid, CPR, AED, Chain Saw Operation, etc., that they must step outside their CERT role when exercising competencies not trained in the CERT program.

• That CERT's activate and deploy only as specified in this Standard Operating Guide manual.

• That CERT teams rehearse and train on a regular basis using skills taught in their basic training course.

• That CERT members learn to communicate all important issues to their leadership during the course of emergency operation, and that everything is documented appropriately.

H. Personnel Accountability

1) In all CERT operations, training or actual emergency response, personnel accountability will be established and maintained. Leaders will always know the location and mission of their personnel. CERT teams conducting emergency operations (or training operations) will use the CERT PERSONNEL RESOURCES CHECK-IN SHEET. This sheet will be maintained by the Administrative Section if there are more than one CERT team operating together; or, it will be maintained by the Team Leader if the CERT team is operating independently.

2) Personnel accountability will be checked at the initiation of the emergency operation, at regular periods thereafter, and at the end of the CERT emergency operation. If a member is missing, the team will make every attempt to determine whereabouts and re-establish accountability.

3) Victims under control of the CERT team will also be carefully accounted for using the CERT VICTIM TREATMENT AREA RECORD. Victims will be listed in the Medical Triage and Medical Treatment areas. The list will be checked every 30 minutes to ensure victims are present and/or accounted for. All transfers to other locations or release to EMS or ambulance will be documented.

I. Identification

Taylor County CERT personnel will be readily identified by wearing the CERT green helmet and CERT vest. All public safety and emergency management organizations throughout the county will be made aware of these distinctive regalia. Additionally, CERT personnel will be issued a Taylor County CERT picture identification that will be openly displayed when in a duty status.

3. Operations

A. Utilization

1) CERT teams are primarily intended for use during disasters or large scale local emergencies where firefighters, law enforcement officials and emergency medical services are overwhelmed, yet there is a need for immediate assistance by the victims. CERT teams and/or members are not intended to be used for routine emergencies such as house fires, car wrecks, heart attacks, etc.

2) CERT teams can operate in a pre-determined area of operations, or be directed by the Emergency Management Agency to operate at a specified location relevant to the disaster.

3) CERT's should only be used in situations for which they are trained, and execute tasks within the scope of their training. They can operate in buildings with moderate to light damage as long as; in the judgment of the person in charge the structure is safe. They can conduct light search and rescue, suppress small fires, conduct medical triage, conduct light medical treatment, and organize the area for relief by appropriate agencies when they arrive.

4) CERT's should not be used for law enforcement, heavy fire fighting, heavy search and rescue, complex and technical medical treatment and procedures.

5) CERT's may be used to assist professional public safety personnel in logistical and administrative support. They may also be used in non-disaster situations as a public safety or emergency management resources of a low risk nature.

B. Activation

Methods of Activation:

1) **Self-Activation**

a) After ensuring that their own home and family are safe, CERT's should self-activate if their assigned team area (their neighborhood) has been stricken by a disaster such as a tornado, flood, hurricane, etc.

b) The decision to Self-Activate should not be taken lightly, and should always follow these guidelines:

(1) Dial 911 and follow operator's instructions. This is NOT a CERT activation situation. If there is no answer or if the operator advises that emergency services will be delayed proceed to Step2.

(2) Ensure the safety of your family and property. No member should act alone – follow CERT training and always work in the buddy system.

(3) Monitor assigned radio frequencies, stay near your phone.

(4) Contact your Taylor CERT Team Leader by telephone or radio. Prepare your equipment for activation and wait for further instructions.

(5) If you cannot contact your Team leader, Assistant Team Leader or Section Chief, contact the Sector Leader or RCC. If you cannot contact anyone, proceed to Step 6.

(6) CERT's will move to the District FD or EOC if their area has been stricken by a tornado, flood, hurricane, etc., but not their neighborhood or residence. There they will await the directions of the County Emergency Manager.

2) **Ordered Activation:**
The County Emergency Manager may activate CERT teams within the county during an emergency which affects Taylor County. Even as such, CERT members are not mandated to appear for duty. The Emergency Manager is merely ordering the team to activation, not ordering private citizens to duty. This is a voluntary program. CERT members may choose not to present themselves for duty. When CERT teams are ordered to duty, the county Emergency Management Agency and Taylor County assume responsibility. When an activation is ordered by the Taylor County Department of Emergency Management, the Director or his/her representative will initiate use of the Call-Down-List.

3) CERT Activation Levels

CERT Members are often notified before specific response needs are determined. This is to enable Taylor County leadership an opportunity to assess the resources available, get everyone located and ready to go. There are three levels of activation:

a) Level 1 – Stand-by

This level requires no immediate response action by CERT Members. This is an advisory that CERT team leaders have been notified of an emergency management activity which may require CERT Responder assistance. Team leaders will give their members a "heads-up" notice via phone or email and determine the status of all Members as "available" or "unavailable." This information will be forwarded to the Taylor County Department of Emergency Management as soon as possible.

b) Level 2 – Alert

CERT team leaders and members are to prepare for full deployment within 2 to 4 hours and will remain on standby until notified of an assignment. Upon Level 2 notification, CERT leaders will contact their members via phone or text message to advise them of the pending situation and determine their availability and status. Team leaders will report the status of their team members (who are ready to respond) to the appropriate emergency management official as soon as possible. Personal equipment and supplies, vehicles and 24-hour kits of food, water and clothing should be checked, assembled and packed for deployment.

c) Level 3 – Immediate Deployment

Immediate deployment is authorized for CERT Members to proceed without delay to their assembly point or other area as designated by the Taylor County Department of Emergency Management. Team leaders will notify all members on their team to deploy and provide a status report of member's availability back to the appropriate county official as soon as possible. Once the team is operational and on scene, the team leader will notify the appropriate County official with an updated status and await further instructions; unless Responder Self Activates.

4) **Staging Areas:** All CERT Teams will have a designated staging area within their zone of activity. This is a place that is easily accessed and identified by the members. In the event of a local emergency, such as a tornado, individual members will initially see to the safety of their home and family. Then, they will move to the team staging area to link-up with the rest of the team, organize, and expand CERT operations into their zone of activity, such

as the neighborhood. Team leaders will furnish the Taylor County EM a map showing the location of the team's staging area. When activated by the Director, CERT's will move to the primary county staging area, located in the members zone of activity. The first team leader present will initiate a list of CERT's present, inventory available equipment, and report to the Director or his/her designee for instructions.

C. Deactivation

Normally, CERT teams will be deactivated by Taylor County Department of Emergency Management, irrespective of how they were activated. This is to ensure all information has been passed, and that everyone has been accounted for.

D. Search and Rescue

1) **Search:** CERT team members may conduct light search and rescue operations within their zone of activity using the techniques and methods taught during their CERT basic training course. Search means to seek victims in the disaster area using controlled and organized methods. Structures will receive a good external size-up prior to entry by CERT members. CERT's may only enter structures that, as a maximum, are moderately to lightly damaged. Structures judged as unsafe will not be searched. The size-up will include locating and de-energizing or turning off of utilities such as gas, electricity, and water. Utilities will be de-energized if, in the opinion of the person in charge and depending upon the situation on the scene, that the utility could pose a threat to life, limb, or property. Once turned off, utilities will be marked at the shutoff point (valve or box) with the date, time, and person shutting it off. Gas lines will NOT be turned on by anyone other than gas company personnel.

2) **Rescue:** CERT team members may conduct light rescue. Rescue is to remove a victim from peril. Techniques for removal such as cribbing, cutting, lifting, clearing, carrying, etc., should not exceed the capabilities of the team, nor should they degrade the safety of all present. An example of degrading the safety of all present would be to change the structural integrity of the structure to extricate a victim. The structural change could cause the building to collapse.

E. Medical

CERT Medical Operations consist of medical triage and medical treatment as taught in the CERT basic course. CERT members are not responsible for knowing or

practicing medical skills beyond the scope of their training. When possible, same-gender triage and treatment will be practiced. This means that female CERT's will triage and treat female victims, and male CERT's will triage and treat male victims. CERT's will use personal protective equipment (exam gloves, masks, and goggles) to the greatest extent possible while conducting triage and treatment of the victims.

1) Triage: CERT's should "Do the greatest amount of good for the greatest number of people." This means that as the team moves through the area, START triage is conducted and the team keeps moving after assessing the victim. The team will not initiate CPR or other treatment that will commit the team and keep them from helping others. However, after triage has been conducted, they may return to treat the injured. Simple treatment, such as application of a pressure bandage to save life may be initiated. A more thorough triage will be conducted when the victim has been transported to a safer area.

2) Medical treatment: CERT's have been trained to conduct limited medical treatment. CERT's will not conduct medical treatment beyond the limits of their training while in a CERT status. Taylor County recognizes three color status categories: yellow indicates a delayed status, Red indicates an urgent status, and Black indicates the victim is dead. CERT's will use the colored engineer tape found in their CERT backpacks to mark the category of injury. The tape will be tied on the victim's left wrist in plain sight. If the left wrist cannot be used, the tape will be tied to the right wrist in plain sight. If neither wrist can be used, the tape will be tied to something that will be easily seen. (The tape should not be covered, so if the victim is wrapped, CERT's will ensure another piece of tape is affixed to the outer wrapper (blanket, tarp, etc.) where it can be seen. If a victim is not breathing, after two attempts to resuscitate have failed, the victim is considered in the Black category. If a CERT has received higher levels of medical training, such as First Responder, CPR, AED, etc., they will remove their green helmets and vests and notify the CERT team leader that they will be temporarily be acting in another capacity until the situation has been corrected. They may then return to CERT status. This procedure helps to eliminate the misconception that while acting in a CERT capacity, the rescuer conducted a procedure he or she was not trained to do, thereby endangering the reputation of the CERT program. Obviously, if this situation appeared in a court of law, the judge would recognize that the individual was properly trained and was operating within the scope of his or her training, and that the CERT helmet and vest were irrelevant. The medical treatment area will be located upwind and on higher ground from the disaster site and/or biological waste areas.

   CERT's will maintain documentation on all victims treated. A copy of the documentation will accompany the victim if responsibility for care shifts to competent authority such as the local Emergency Medical Services personnel. The CERT team will, as a minimum retain documentation on the victim such as: Name, gender, location found, date and time, results of

triage, Injuries, complaints, etc., treatment, who passed to and when, anticipated care facility sent to.

3) Triage and Treatment Areas, Morgue: A secondary triage area (outside the affected structure will be designated and used to conduct a more thorough triage and documentation. A treatment area will be established and run to care more appropriately for the victims. The treatment area will be divided into the yellow, and red areas so that appropriate levels of care will be given. CERT's will attempt to provide shelter from the elements for the victims to the best degree possible. A morgue will be established outside the view of victims in the triage and treatment area. Each of these areas will be chosen for best shelter to the victims and accessibility from the work site and for vehicle transportation. If these area are established, a minimum of one CERT member will be in charge of each.

4) Biological Waste: Sites will be selected that can be used for human waste (toilet facilities, slit trenches, etc.) and for biological waste (blood saturated materials, fecal matter, urine, vomit, etc. coming from victims). Selection will be made keeping in mind the weather conditions and drainage, as well as security. These areas will be marked and protected. Outside toilets (latrines) will normally be trenches dug into the ground 2 feet deep by 2 feet long. When full, they will be covered with dirt and plainly marked. There should be some form of view protection surrounding the latrine. Biological waste should be, as a minimum, double bagged, and placed in a trash can with secure lid, or buried. Burial sites should be clearly marked. All CERT's should be watchful to prevent children and animals in the waste areas.

F. Fire Suppression

1) CERT's will NOT attempt to suppress fires unless with a buddy.

2) CERT's are trained to conduct limited fire suppression. This means fires no larger in area than a standard office desk. CERT's will not attempt to suppress large, well developed fires. CERT's will not normally attempt to extinguish Class C (energized electrical equipment) or Class D (combustible metals) fires.

3) CERT's will avoid operating in structures with hazard placards, especially those warning of highly toxic or explosive materials.

4) CERT's will check the smoke encountered upon entering the structure. If it is thick and black, and instantly causes coughing and eye irritation, they will not attempt to enter the building to suppress the fire. This may be a very toxic smoke that could cause death.

5) CERT's may use fire extinguishers, hoses, or other means appropriate to the type of fire, size of fire, and ability to escape safely.

6) CERT's will not be used by trained firefighters to put out major fires.

G. Assistance to Local Authorities during Disaster

1) In some cases, the local authorities may have the resources to handle the emergency response to a disaster. However, they may need assistance and support by CERT personnel to assume some of the disaster related, labor intensive tasks that are important but of a lesser priority.

2) If CERT's are needed to assist Taylor County public safety or emergency management personnel, they will be activated by the Director of the Department of Emergency Management and assigned appropriate tasks. Such tasks will not be of any higher risk than a CERT would normally encounter in their emergency response role.

3) CERT's will not be used for law enforcement, such as roving guard to stop looters, or making arrests. They may be used to assist administratively or logistically.

4) All utilization of CERT's in support of local authorities will be documented with CERT names, addresses, and phone numbers, tasks, locations, etc. This documentation will serve as a basis for reporting to the State Emergency Management Agency.

H. Non-Emergency Operations

CERT's may be used for non-emergency operations as long as these operations are related to the safety and well-being of the citizens of Taylor County. Examples of Non-Emergency Operations may be: CERT information booths at fairs, assisting at first aid tents, CERT demonstrations, assisting in the installation of smoke alarms, etc.

I. Operations and Terrorism

CERT teams are not intended to combat terrorism, nor are they expected to operate in the presence of a high risk environment. CERTs may be used for work that is related to the threat or as a response element after a terrorist act for work that poses little or no threat to their safety, yet provides assistance to public safety personnel by assuming safe, ancillary functions that would degrade their (public safety Personnel) effectiveness in the emergency. Taylor County CERT team members will NOT attempt CERT operations if they discover or strongly

suspect the incident was caused by a terrorist act. CERT's themselves could become casualties from the residual effects of chemical, biological, or nuclear weapons of mass destruction. They could also become casualties from secondary explosive devices. CERT's who discover or strongly suspect that an incident was caused by a terrorist act will immediately leave the area and report all known information to the first public safety officials they can contact.

J. Decision Making in a Crisis

When an emergency situation arises and the onset of stress occurs, it's not unusual for our decision making abilities to degrade. Under such circumstances it is helpful to "take a step back" and use this six-step process to give your brain a fresh look.

1)	Size Up the situation	What is happening? Who is involved? What are the stakes?
2)	Identify the possibilities	What could go wrong?
3)	Determine	The objectives, mission
4)	Identify	The resources needed People, equipment, data
5)	Build	A plan... What needs to be done? Who can and will be able to do it? When can they get it done?
6)	Take Action!	

2. Logistics

A. Team Member Backpacks.

1) CERT backpacks are owned by the county and issued to CERT members upon completion of the CERT basic course.

   Issue to CERT team members will be accomplished on a county equipment loan form. Backpacks will be inventoried on not less than a semi-annual basis. Inventory sheet will be supplied at the time of equipment issuance. Each backpack is required to contain all items on the inventory sheet.

2) CERT team members should report and lost or damaged items immediately to Taylor Emergency Management.

3) Backpacks will be brought to all training events unless otherwise specified. Backpacks will be brought to all emergency response missions.

4) Backpacks will additionally have at least one full water bottle present as a part of the pre-operation (or pre-training) inspection.

5) Backpacks will remain in the possession of the CERT member, and will be kept in a location quickly accessible in the event it is needed.

6) CERT Members are responsible for battery replenishment after the first issue.

7) The backpack will be returned to the Taylor County Department of Emergency Management immediately upon the termination or self-termination of the CERT member from the program.

B. Supply and Re-supply

1) CERT backpack shortages identified after a training or emergency response mission will be filled by the Taylor County Department of Emergency Management.

2) As a minimum, each CERT member will carry a ½ liter bottle of water as a part of standard equipment.

3) Basic load for a CERT member is the items on the Backpack Inventory Sheet plus ½ liter of water.

4) Water re-supply. If possible, the Taylor County Department of Emergency Management will arrange to re-supply water to the CERT team work site through whatever means possible. If this cannot be accomplished, the Team Leader will search for locations where potable water may be obtained. The Team Leader will ensure all members of the team receive water and that they are hydrated regularly.

5) Subsistence re-supply. . If possible, the Taylor County Department of Emergency Management will arrange to re-supply subsistence (food) to the CERT team work site through whatever means possible. If this cannot be accomplished, the Team Leader will search for locations where safe and edible food may be obtained. The Team Leader will ensure all members of the team receive their ration and that they eat regularly.

6) Battery re-supply: The Team Leader should arrange to have a battery re-supply at least 4 hours into the emergency. Each CERT member, as a minimum will need a total of 6 (each) batteries for every four hours of work in darkness (inside a structure or at night).

7) Medical re-supply: The Taylor County Department of Emergency Management will attempt to provide an on-site re-supply of medical supplies by the end of the first 12 hours of the operation. Possible sources of medical supplies are local hospitals and EMS organizations.

8) Special equipment or materials: The Team Leader will attempt to locate and provide any special equipment or materials needed by the team to accomplish its mission, recognizing that the equipment contained in the backpack was chosen to match the scope of training and limitation of activities.

C. Storage

1) The Taylor County Department of Emergency Management will maintain a CERT storage area located at the EOC.

2) CERT backpacks will be stored by each individual CERT member in a location where it can be most easily accessed.

3) Keys to the CERT storage area will be maintained by the Taylor County Department of Emergency Management

D. Transportation

1) CERT Team Members: Normally, CERT team members will not require transportation to or from the operation area. However, in the event that CERT's are needed elsewhere in the county, transportation becomes the responsibility of the Taylor County Department of Emergency Management. The Director will find safe and appropriate transportation for CERT members to and from the operations area. The Director cannot guarantee that CERT's will have regular daily transportation to and from the operations area. CERT members must be prepared to remain in the affected area at least three days (72 hours). Emergency transportation home cannot be guaranteed, however, the Director will attempt to arrange return transportation for those with personal emergencies that must return.

2) The Director of the Taylor County Department of Emergency Management is responsible for ensuring routes for transportation are mapped and fully briefed to the driver. If possible, the driver will have 2-way communication.

3) Re-supply. The Director of the Taylor County Department of Emergency Management will use any means available to transport supplies and materials to CERT teams in operation. Primary means will be Taylor County vehicles that can be reasonably expected to reach the destination under emergency circumstances. If no Taylor County vehicles are available, the

Director will attempt to find other methods which could include: National Guard assets (vehicles or helicopters), State vehicles (highway department), and as a last resort, civilian vehicles.

E. Food and Water

1) The Director of the Taylor County Department of Emergency Management will ensure that CERT's who must remain on-scene for extended periods of time receive rations of food and water. These should be delivered to the scene at least once per day and distributed to the CERT members. If possible, hot food will be coordinated and brought to the scene as is possible.

2) The Director cannot guarantee the food will be to everyone's personal taste; however it will be pure and edible.

F. Support during Emergency Operations

1) By the Taylor County Department of Emergency Management to CERT Teams in Operation. The Director of the Taylor County Department of Emergency Management will ensure that CERT's who must remain on-scene for extended periods of time receive all possible logistical and administrative support.

2) By CERT Teams for the Taylor County Department of Emergency Management: If CERT members are needed by the Taylor County Department of Emergency Management to support ongoing efforts by public safety and emergency management agencies, activation can be ordered by the Director of Taylor County Department of Emergency Management. CERT activities are limited to their scope of training on-scene. Administrative and logistical tasks which carry negligible personal risk are not currently limited, unless the CERT is somehow exposed to potential harm. When CERT teams are ordered to duty, the Taylor County Department of Emergency Management assumes responsibility and liability for personal injury or accident.

3. Documentation

A. Training Documentation

1) All training conducted for and by CERT will be documented.

2) Each class will receive documentation on: title, date(s), time(s), location, students completing, etc. This information will be maintained by the Hoosier County Emergency Management Agency, and will be incorporated into quarterly reports to the state.

3) Each CERT member will have a file containing information on training received. Each CERT Team Leader will ensure their member files are current.

B. Emergency Operations Documentation

1) All CERT operations will be documented.

2) CERT Team Leaders are responsible to furnish the Director of the Taylor County Department of Emergency Management or appropriate officials on-scene (as necessary) documentation relating to the operation which includes such things as: How and when notified, how activated, arrival date and time, team members present, team organization, description of activities and results, visitations by others, logistical needs, problems encountered and solutions, date and time of stand-down order, after action report, etc.

4. Communications

A. Written

Sometimes, due to the situation, use of telephone, cell phone, or radio may be impossible. In these situations, a messenger and written message may be used. This method should be used only for required messages or urgent messages due to the risk to the messenger.

1) 1. Written operational communications between the Taylor County Department of Emergency Management and CERT teams in operation will contain, as a minimum, the following: sender name and phone number, position, location, receiver name, position, location, date, time, message. CERT COMMUNICATIONS LOG.

2) 2. Some messages will require acknowledgement, which means, the receiver will acknowledge receipt of the message by signature, date, and time. If the message must be returned, it can be returned by the messenger that brought it.

B. Telephonic

Telephonic messages should contain name and location of sender, phone number of the sender, and the message. If the telephonic message is being taken by someone other than the intended receiver, the sender should ask that the message be read back.

C. Radio

Messages by radio should be brief and to the point so that the frequency will not be cluttered, and batteries can be conserved. When contact is established, the sender

should ensure the receiver gets the following information: sender call sign or name, location, message. If the receiver is not the person intended, the receiver should be asked to read back the message for accuracy. CERT teams will be issued 1 family system radio per team member for internal communications, and one VHF hand-held radio to each team leader for communications with EMA. CERT will use the channel assigned at that time to communicate with the EM.

D. Report to Incident Commander

When competent authority arrives, they may become the Incident Commander. This means that all information acquired to that time should be passed from the previous Incident Commander to the new Incident Commander. This can be done verbally or in writing or both verbally and in writing. It is preferred that the information be passed in writing with verbal explanation. The CERT Incident Commander should have similar information to be passed to the Director of the Taylor County Department of Emergency Management as a part of the After Action Report. If only one copy is available, it should go to the new Incident Commander with a request that it be passed to the Director of Taylor County Department of Emergency Management at the end of the operation.

E. Situation Reports

1) Situation reports are made periodically to update the person in charge. At the scene, this is the Incident Commander. At the county level, this is the Director of Taylor County Department of Emergency Management.

2) Situation reports may contain the following example information: Sender name, location, position, date, time, number operational personnel, number of injured personnel, number of victims on-scene and status, number of victims transported and status, homes destroyed (by level of destruction), commercial structures destroyed (by level of destruction), infrastructure (streets, utilities, bridges, reservoirs, etc.), weather conditions, dangerous situations, etc. Utilize the appropriate CERT form, i.e. DAMAGE ASSESSMENT FORM, ASSIGNMENT TRACKING LOG, BRIEFING ASSIGNMENT FORM, and GENERAL MESSAGE FORM.

5. Training

A. Basic CERT Training:

To be entered onto the rolls as a CERT Team Member, citizens from the county must first receive official CERT training in a 21 hour program of instruction which is taught in accordance with the guidelines established by the Federal Emergency Management Agency, and this Standard Operating Procedure. If the citizen volunteer comes from

outside Taylor County claiming to have already taken the training, he or she must present their certificate of training.

B. Skills Refresher:

1) CERT members will receive refresher training on the topics taught in the basic course at least once per year. This can be in short increments taught throughout the year. Taylor County Department of Emergency Management is responsible for scheduling and documenting training.

C. Tabletop Exercise:

1) CERT will be included in the county tabletop exercise. CERT may also conduct its own version of the tabletop exercise to identify weaknesses and strategies for operations.

D. Mock Disaster Exercise:

1) CERT will be included in the county mock disaster exercise. CERT may also conduct its own mock disaster exercise in order to refresh member CERT skills and competencies.

E. Additional Skills:

1) CERT members may receive training that enhances CERT effectiveness in a disaster situation. These skills should fall within the parameters of the FEMA CERT instruction. Personnel who are CERT qualified may be excellent candidates for training in non-CERT but disaster related skills. If such training is received, CERT members must know when to set aside their CERT role for the role required for this specialized training. As an example, if a CERT member receives training in CPR, First Responder, or AED, they are aware that the scope of training is beyond that of CERT. Therefore, while conducting tasks of a higher level of training, they should step out of their CERT role until the task is completed. Some additional topics for training may be: shelter management, community relations, donations management, special needs concerns, debris removal, utilities control, advanced first aid, automated external defibrillator use, and CPR skills.

F. Staff Training

1) Volunteer or selected members will receive additional training on the duties of a CERT staff. These members will learn to organize and operate functions such as Operations, Planning, Logistics and Administration so that in the event a large scale operation is required, individuals will have training and experience supporting CERT operations.

G. Documentation

1) Buddy Teams. Two person buddy teams will ensure they document such things as victim information, structure information, etc.
2) CERT Teams. Team leaders will ensure that they receive documentation on victims, structures, and anything else relative and important with respect to the disaster scene. They will also document information about the team, its members, their locations, actions taken, etc. Team Leaders will ensure documentation is appropriately consolidated for submission to a higher authority.

3) Taylor County Department of Emergency Management will consolidate all documentation and forward to the State Emergency Management Agency in accordance with the Agreement. The county will maintain files on emergency response documents and keep for a minimum of seven years.

6. After Action Reporting

Many agencies and departments fail to realize the importance of the After Action Reporting process, and its benefits in supporting emergency management and public safety activities.

The After Action reporting process is comprised of two main parts, which are the After Action Review and the After Action Report.

A. Conducting an After Action Review

1) An After Action Review is a facilitated group discussion of the key issues and actions that were observed or performed during a significant event. For CERT teams, each work site should hold an individual after action review. It should be facilitated by the CERT Team Leader, who will ask leading and probing questions as to what went well, what needs improvement, and why.

2) The After Action review will not be a venting session where personnel attacks or critiques will be tolerated or made. All personnel who had a role in the emergency response will be encouraged to participate and provide comments to the group.

3) The CERT Team Leader should take notes on the key issues discussed, considering the potential for both lessons learned and best practices.

B. Writing an After Action Report

Once the CERT team has conducted its After Action Review, it will compile its written After Action Report, which will capture those key issues and concerns provided during the group discussions. The report once completed, will be forwarded on to the Director of the Taylor County Department of Emergency Management for review. This report will then become a part of the overall county and state After Action Report. Some items recommended for inclusion are:

1) Activation/Deactivation: What went well? What needs improvement? Why?

2) Personnel Issues: What went well? What needs improvement? Why?

3) Operations: What went well? What needs improvement? Why?

4) Logistics: What went well? What needs improvement? Why?

5) Documentation: What went well? What needs improvement? Why?

6) Communications: What went well? What needs improvement? Why?

7) Training: Were we able to accomplish our mission because our training gave us what we needed to know to be effective? What do we need additional training on?

8) How many structures did our team search?

9) How many (total) victims were rescued?

10) How many (total) victims there were (injury categories)?
Ambulatory: ____
Yellow: ____
Red: ____
Black: ____

11) Describe condition of objects of infrastructure in your area:

   a) Streets and Roads
   b) Power lines
   c) Gas
   d) Phones

12) Describe the structural damage in your area:

   a) Homes

      (1) Destroyed
      (2) Heavy Damage
      (3) Moderate Damage
      (4) Light Damage

   b) Commercial or Business Structures

      (1) Destroyed
      (2) Heavy Damage
      (3) Moderate Damage

(4) Light Damage

C. Report to State

1) Emergency: When a community emergency response team is activated, for an emergency situation, the Director of Taylor County Department of Emergency Management will submit an activation report to the State within thirty (30) days after the end of this activation. This report shall be submitted on the report form developed and supplied by the State, and shall include all information required by the form and its accompanying instructions. An emergency situation activation would include, but not be limited to, those situations where community emergency response team members have been used to augment the County's emergency management capability.

2) Non-emergency: If CERT team members are activated for a non-emergency situation a report shall be submitted to the state in the quarterly reports that are required for the CERT grant. An example of a non-emergency activation would be a special project or activity in which a community emergency response team is used to enhanced a community's preparedness. In the event that such activation reports are not submitted within the time frame allotted, the State may withhold authorization for any payment request of the grant funds until such time as the deficiency is corrected.

ARTICLES OF INCORPORATION

OF

TAYLOR COUNTY CERT, INCORPORATED

ARTICLE I

NAME

The name of the corporation shall be: TAYLOR COUNTY CERT, INCORPORATED.

ARTICLE II

PRINCIPAL OFFICE

The principal street address is: 591 US Highway 27 East, Perry, Florida 32347 and the mailing address is the same.

ARTICLE III

PURPOSE

The purpose of the corporation is exclusively to support education in disasters and to increase community awareness of disaster preparedness.

ARTICLE IV

MANNER OF ELECTION

The manner in which the directors are elected and appointed: Elected by the members of the corporation.

ARTICLE V

INITIAL OFFICERS AND/OR DIRECTORS

Name and Title: Eddie Cullaro/Chair
815 2nd Avenue
Steinhatchee, Florida 32359

Name and Title: Debbie Gaines/Vice Chair
9380 Robert Ricketson Road
Perry, Florida 32348

Name and Title: Charles Pinson/Board of Director
3293 Golf Course Road
Perry, Florida 32348

Name and Title: Stan Ridgeway/Board of Director
901 Riverside Road
Steinhatchee, Florida 32359

Name and Title: Patricia Meyerin/Board of Director
2700 Ocean Pond
Perry, Florida 32348

Name and Title: Sonia Mitchell/Board of Director
1224 North Peacock Avenue
Perry, Florida 32347

Name and Title: Linda Pinson/Board of Director
3293 Golf Course Road
Perry, Florida 32347

ARTICLE VI

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section

170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE VII

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

VIII

REGISTERED OFFICE AND AGENT

The name and Florida street address of the registered agent is: STEVE SPRADLEY, 591 US Hwy. 27 East, Perry, Florida 32347.

ARTICLE IX

INCORPORATOR

The name and address of the Incorporator is: KRISTY ANDERSON, 591 US Hwy. 27 East, Perry, Florida 32347.

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

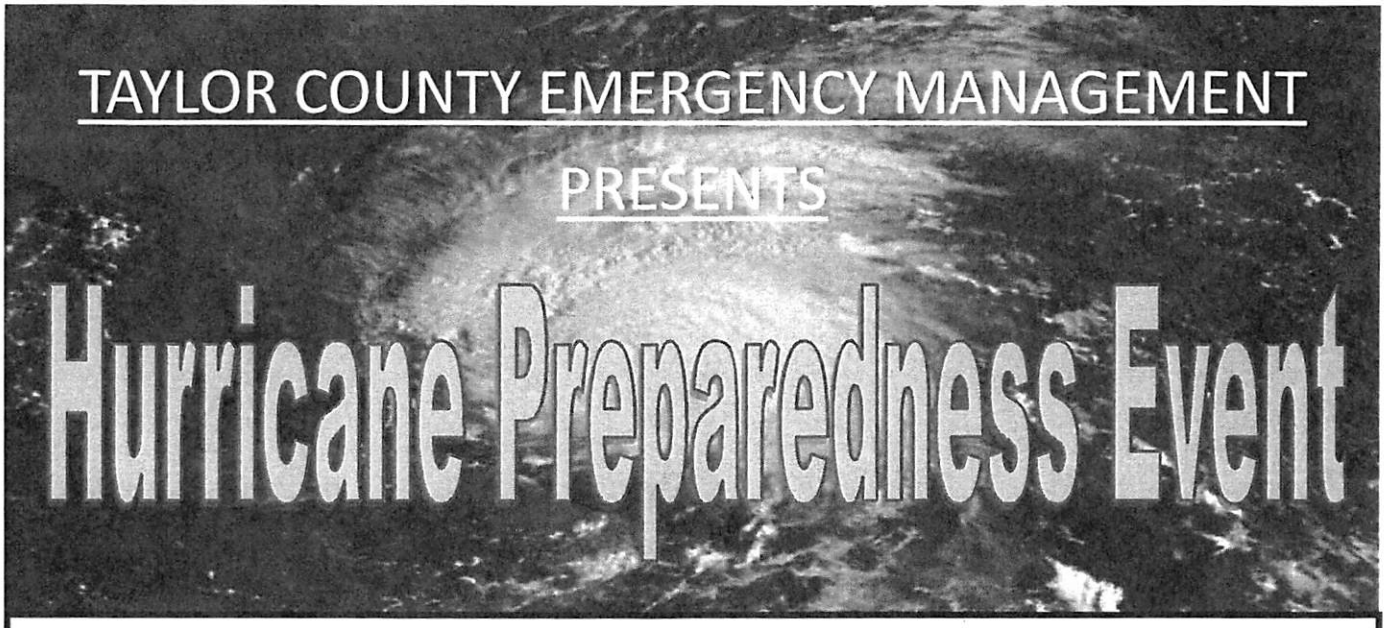
Steve Spradley — 4-24-17

STEVE SPRADLEY, Registered Agent — Date

I submit this document and affirm that the facts stated herein are true. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s. 817.155, F.S.

Kristy Anderson — 4-24-2017

KRISTY ANDERSON, Incorporator — Date



THURSDAY, May 25, 2017 6:00 P.M.—8 P.M.

STEINHATCHEE SCHOOL GYMNASIUM , 1109 1st Avenue SE

The public is invited to this free event promoting weather awareness, safety, and hurricane preparedness. Visit with us and learn how you can take action before a major disaster to ensure that you can recover successfully after a storm.

Come see our school poster contest winners!!

Free Giveaways/Door Prizes/Free Hot-Dog Meal

Family friendly exhibits for children and adults

EXHIBITORS

Taylor County Sheriff, County Fire, Red Cross, Forest Service, Health Department, Doctor's Memorial,

Dixie County Emergency Management, FDEM, EMS, University of Florida Marine Agent, and more!

TAYLOR COUNTY · THE FOREST CAPITAL OF THE SOUTH ·

CERT
COMMUNITY EMERGENCY RESPONSE TEAM

14

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	COMMISSIONERS TO CONSIDER APPROVAL OF DEWBERRY| PREBLE-RISH'S CONSTRUCTION ENGINEERING INSPECTION SERVICES PROPOSAL FOR THE CARLTON CEMETERY ROAD WIDENING & RESURFACING PROJECT.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue:

Through the Florida Department of Transportation's (FDOT) Small County Outreach Program, the Board is widening and resurfacing Carlton Cemetery Road (CR 30). The current proposal will provide Construction Engineering Inspection Services for that project.

Recommended Action: Staff recommends that the Board accept and approve the Construction Engineering Inspection Task Order with Dewberry|Preble-Rish, Inc.

Fiscal Impact: FISCAL YR 2016/18 - $75,797.50

Budgeted Expense: YES

Submitted By: ENGINEERING DIVISION

Contact: COUNTY ENGINEER

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

On November 2, 2015, the Board of County Commissioners approved the Small County Outreach Program agreement with the Florida Department of Transportation to provide funds for the widening and resurfacing of Carlton Cemetery Road (CR 30) from Puckett Road to US HWY 19/98, approximately 1.9 miles. On February 3, 2017, the Board received three construction bids for the project and later determined Anderson Columbia to be the lowest responsive bidder.

Deweberry|Preble-Rish was one of two firms selected (along with CHW, Inc.) to provide CEI Services to Taylor County. This will be the first Taylor County CEI project for Dewberry. Following the terms of their Continuing Contract, Dewberry|Preble-Rish's CEI Task Order includes a cost of $75,797.50 for such services coincident with the contractual term of the construction contract. Staff recommends approval of Dewberry|Preble-Rish's proposed CEI Task order.

Options:

1) Accept and approve the Construction Engineering Inspection Task Order with Dewberry|Preble-Rish.

2) Deny approval of the Dewberry|Preble-Rish CEI Task Order and offer an overall proposal that represents Taylor County's best interest as determined by the Board of County Commisisoners.

Attachments:

Dewberry|Preble-Rish CEI Task Order

Dewberry | PREBLE-RISH

Dewberry Engineers Inc.
654 Southeast Baya Drive
Lake City, FL 32025

386.719.9985
www.dewberry.com

December 15th 2016

Kenneth Dudley, P.E.
County Engineer, Taylor County
201 E. Green Street
Perry, Florida 32347

RE: **Carlton Cemetery Road/CR 30 Widening and Resurfacing, Taylor County**

Dear Kenneth,

Thank you for the opportunity to provide you with this proposal for Construction Engineering Inspection (CEI) Services for the **Carlton Cemetery Road / CR 30 Widening and Resurfacing** project.

PROJECT UNDERSTANDING:

The Carlton Cemetery Road Widening & Resurfacing project is located south of the Perry Foley Airport. This project begins at CR 351A/Puckett Road, runs east along the north side of the Fenholloway River, and ends at US 19/SR 55. The total length of project is 1.899 miles. Carlton Cemetery Road is a rural two lane facility centered within 80' of right-of-way, has relatively flat topography and narrow shoulders. Ditches along both sides of the roadway provide stormwater attenuation and conveyance.

The existing pavement will be milled and mixed into the existing base for full depth reclamation. Each side of the road will be widened a maximum of two feet. The profile grade will be raised and shoulders widened to 10'. The majority of the driveways, residential and commercial, are located on the north side of the roadway. These driveways providing direct access to Carlton Cemetery Road, pass-through traffic, and intersections at each end of the project will be predominant considerations for MOT. Conditions that affect construction include the existing underground utilities that must be verified at the cross drain extensions. Protection from drop-offs created by the reclamation process and raising of the profile will also be a key safety component of the MOT for this project.

Based on plans provided by the EOR our understanding of the scope of improvements for this project is as follows: full depth reclamation of the existing roadway and widening to achieve two 12-foot travel lanes, construction of 10' stabilized grassed shoulders, cross drain extensions at three locations, side drain replacements, restoration of ditch conveyance, signage meeting MUTCD standards, striping of the improved roadway, construction of new paved driveway turnouts, and alleviation of the design clear zone of existing improvements and impediments in conformance with FDOT requirements.

The estimated project duration is approximately 180 calendar days providing about 130 construction work days. On the basis of 130 working days of construction, including a maximum of 20 working days between Substantial and Final Completion of the project, the basis for compensation includes a not-to-exceed budget for equivalent "Inspecting Days" plus additional

- Events of note on the project
- Accidents on the project and any details surrounding the accident such as police report number, fatalities, causes, time, etc. Obtain a copy of the police report for the project records whenever possible.
- Weather, amount of precipitation, temperature at morning, noon, and evening, cloudy, clear, etc.
- Days charged, with explanation if not charged
- Equipment arriving or leaving the project, idle equipment
- Any other details that may be important later in the project life

12. Reports: There are numerous reports, documents, etc., that must be generated in the process of contract administration. A copy (electronic and paper) will be provided to the County prior to construction, on a weekly basis or as needed. Any questions regarding the requirements can be forward to the County for clarification at any time.

13. Final Records: Submit a compilation of project records in FDOT's standard format to the County (Final Record) after project completion. Make corrections when/if notified and resubmit the records and a final estimate for the project at the appropriate time, if required. Submit all final forms (FHWA-47, CC3, etc.) with the final records, if required. Coordinate consultant hours after the project completion with the county for approval.

14. Project Claims: Prepare documentation and assist in the defense of the County, when requested, in preparation for Claims or possible Claims resulting in the execution of the contract.

15. Utility Relocation Coordination: Coordination of utility relocations are included as a responsibility of the Contractor. Utility relocation shall be by the utility company. Dewberry|Preble-Rish will assist in coordinating with the County as needed to facilitate action by the Contractor or Utility Company as it relates to relation of conflict utilities.

SUMMARY OF PROJECT APPROACH:

As the project CEI, Dewberry|Preble-Rish will initiate project coordination by building a professional relationship with the project EOR. Dewberry|Preble-Rish will coordinate a meeting with the EOR to discuss proposed design and project approach in order to define priorities and facilitate consensus on construction phase collaboration required to ensure the success of the project as ultimately determined by Taylor County and the objectives set forth by each respective firm. Dewberry|Preble-Rish will maintain communication with the EOR in preparation for the Pre-Construction Conference to ensure expectations are clearly and jointly communicated to the Contractor by the EOR/CEI team. Dewberry|Preble-Rish will conduct its own pre-construction project assessment of the site for in-depth investigation into site specific challenges related to completion of the project scope, MOPT, schedule, and potential unforeseen and advise the County of its findings. The CEI lead will conduct a comprehensive project coordination meeting with the CEI team (PM, inspectors, support, etc.) to review the contents of this proposal, the provisions of the active Continuing Services contract, project plans and specifications, and aspects of inspection focus requested from the EOR related to specific project challenges and critical elements of the work. Dewberry|Preble-Rish will provide a committed assignment of its two (2) most qualified inspectors to the project. Inspectors will maintain current certifications for applicable work to be inspected as

outlined in the "Assigned Personnel" section of this proposal. Inspector will be pre-initiated with performance expectations defined by 1) Dewberry|Preble-Rish standards, 2) client expectations, 3) EOR priorities, 4) plans and specifications, and 5) over-arching FDOT and other relevant governing specifications. The CEI team will maintain open dialogue and coordination with the Taylor County Engineer and EOR. Inspectors maintain diligent reporting of construction operations, forwarding draft reports daily for advance notification of critical items if need be, and support staff will formalize and submit complete digital reports on a weekly basis. The CEI PM will track all relevant progress, cost, and correspondence and serve as the primary facilitator of project related communication by all parties. The CEI PM will act in the interests of Taylor County to administrate the Construction Contract. The CEI inspectors will provide primary oversight of construction operations as it relates to approvability and conformance with the project requirements. The CEI inspectors will proactively communicate daily with the contractor for planning of inspections for the contractor's work and notify project stakeholders of relevant milestones. The CEI inspector will direct action by the contractor in the field when necessary to correct or remediate deficient or nonconforming work and, when necessary, shall utilize his/her authority to stop the work as required for administration of the Construction Contract. The CEI team shall advise other stakeholders when the work is Substantially Complete in order to facilitate scheduled review by all parties. As the project progresses the CEI team will store project files and record documentation for streamlining of closeout documents at project completion. In the event that the EOR in its efforts to provide Construction Administration services, or the Contractor in its diligence to fulfill the provisions of the Construction Contract, should fail to act as required in the interests of the project Dewberry|Preble-Rish shall escalate such issues to the Taylor County Engineer for support in soliciting such required action.

ASSIGNED PERSONNEL:

CEI Role	Team Member	Relevant Credentials
CEI PM	Brenda Flanagan	ATSSA-Florida Advanced Work Zone Traffic Control-ID#37 Florida Department of Environmental Protection Stormwater Erosion & Sediment Control Inspector #27255
CEI Engineer	Donald Stanley	Asphalt Paving Level 1 Asphalt Paving Level 2 Earthwork Level 1 Earthwork Level 2 Advanced Maintenance Of Traffic FDEP Qualified Stormwater Inspection

CEI Inspector (Primary)	Louis Roberts	FDEP Sediment & Erosion Control Advance MOT Certification CTQP: Asphalt Paving 1 & 2 Asphalt Plant 1 & 2 Earthwork 1 & 2 Concrete Field Tech 1 Final Estimates 1 Nuclear Gauge Safety
CEI Inspector (Secondary)	Keith Whitfield	FDEP Sediment & Erosion Control Advance MOT Certification CTQP: Asphalt Paving 1 & 2 Asphalt Plant 1 & 2 Earthwork 1 & 2 Quality Control Manager Nuclear Gauge Safety
CEI Inspector (Secondary)	Willie Willis	FDEP Sediment & Erosion Control Advanced MOT Certification CTQP: Asphalt Paving 1 & 2 Asphalt Plant 1 & 2 Earthwork 1 & 2
CEI Admin	Katherine Pin	

ITEMIZED FEES

PROJ. MANAGER	Pre-Con Coordination	82 hr x $115/hr	$9,430.00
PROJECT ENGINEER	Contract Administration	18 hr x $135/hr	$2,430.00
CEI Inspector (Primary)	Daily Site Inspection	1100 hr x $55/hr	$55,000.00
CEI Plant Inspector	Plant Ops Inspection	99.5 hr x $55/hr	$5,472.50
CEI Admin	Document Control	77 hr x $45/hr	$3,465.00
		Total	**$75,797.50**

The above fee for Construction Engineering Inspection Services is proposed as a **not-to-exceed cost = $75,797.50.** This fee becomes a not-to-exceed fee and all work will be based on a time and material basis per our contract fee structure. The scope and cost included in this preliminary proposal may be revised or refined for project and/or budgetary constraints.

Draft Schedule

Milestone	Calendar Days		
Advertise	30	1/3/17 -	2/2/17
Issue Contractor NOA	1	2/16/17	
Issue Contractor NTP	1	3/2/17	
Document Preconstruction Conditions	1	3/8/17	3/9/17
Begin Construction	1	3/16/17	
Construction Inspection	180	3/16/17	9/12/17
Submit Written PRI QA Review	1	9/15/17	
Submit Project Closeout Package	1	9/22/17	

DELIVERABLE:

Inspections shall be performed to coincide with contractor working days on site and in the plant. Dewberry|Preble-Rish will provide inspections to mirror the contractor's operations. Non-working days (no construction or inspection activities) will not be tracked or billed to the CEI contract not-to-exceed value. Inspection reporting will be formalized and submitted on a weekly basis, unless the CEI team, Owner, or EOR necessitate otherwise for any particular days' activities or milestone.

I hope that this scope of services, fees, and draft schedule are satisfactory. I you have any questions regarding the contents of this proposal please contact me at Debby – 850.354.5187 or dpreble@dewberry.com. We appreciate this opportunity to serve Taylor County.

Sincerely,

Debra Preble, PE
Senior Associate

15

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	COMMISSIONERS TO CONSIDER APPROVAL OF REQUEST FOR PROPOSALS PACKAGE AND ADVERTISEMENT TO MAKE IMPROVEMENTS TO THE HARRISON BLUE SOLID WASTE COLLECTION FACILITY.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue:

As part of its capital improvement plan, the Board of County Commissioners has chosen to improve the Harrison Blue Solid Waste Collection facility located just west of the Woods Creek and Harrison Blue Road intersection. The facility is planned for drainage and accessibility improvements.

Recommended Action: Staff recommends that the Board approve the proposed Request for Proposals package and further approve advertisement. Staff further recommends using Landfill Fund Reserves (Cost Center 9115-59921) to make up any differences/shortfalls for this project once bids are received.

Fiscal Impact: FISCAL YR 2017/18 - $31,212.08 remaining funding

Budgeted Expense: YES

Submitted By: ENGINEERING DIVISION

Contact: COUNTY ENGINEER

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Taylor County has been working with Jones Edmunds & Associates, Inc. to upgrade and improve the Harrison Blue Solid Waste Collection facility under the terms and conditions of Work Order No. 7 approved last year. The scope of that work order includes preparing a construction plan set and specifications package to upgrade the driving areas to paved surfaces, improve site drainage and storm water management, and address site containment and after hour accessibility.

During 2016, County Crews reconstructed the main compactor slab and shelter. In an effort to improve the remaining aspects of the Harrison Blue Solid Waste Collection facility, Staff and JEA prepared the attached construction plans, specifications and associated request for proposals (RFP). This portion of the project will rework the entire site area to include paved access and improved storm water management. These improvements are not only aesthetic but will also upgrade the overall drainage and accessibility of the facility. Additional funding may be necessary for a collection/containment system.

Original Capital Improvement Funding was set at $90,000 for this project. JEA's Work Order No. 7 encumbered $42,444. The expected construction cost is expected to require the original $90,000. Last fiscal year's improvements (New Shelter and Compactor) expended approximately $16,000. This leaves just over $31,000 for construction which knowingly is insufficient. After discussing the issue internally, Staff recommends using Landfill Fund Reserves (Cost Center 9115-59921;

$352,265) to make up any differences/shortfalls for this project once bids are received and the balance deficit is finalized given it is a solid-waste related cost item.

Options:

1) Accept and approve the construction plans and advertisement of the Request for Proposals. Further approve using Landfill Fund Reserves (Cost Center 9115-59921) to make up any differences/shortfalls for this project once bids are received.

2) Reject the Request for Proposals advertisement and/or funding 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:

Request for Proposals Package

BID DOCUMENTS

Harrison Blue
Solid Waste Collection Center Improvements
Taylor County, Florida
2014-001-ENG

April 2017

Prepared for:

Taylor County Board of County Commissioners
108 N. Jefferson St.
Perry, Florida 32347

Prepared by:

Taylor County Engineering
201 East Green Street
Perry, FL 32347
850.838.3500

Jones Edmunds & Associates, Inc.
730 NE Waldo Road
Gainesville, FL 32641
352.377.5821

Clemons, Rutherford, & Associates, Inc.
2027 Thomasville Road
Tallahassee, FL 32308
850.385.6153

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02050	**Demolition**
02700	**Earthwork and Paving**

DIVISION 3 – CONCRETE

03301	**Cast-in-Place Concrete**

DIVISION 4 THRU 13 – NOT USED

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PART 1 – BIDDING REQUIREMENTS

MALCOLM PAGE District 1 | JIM MOODY District 2 | FRANK RUSSELL District 3 | PAM FEAGLE District 4 | THOMAS DEMPS District 5

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

TED LAKEY, 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

INVITATION TO BID

The Taylor County Board of County Commissioners is soliciting sealed proposals for construction of the ***Harrison Blue Collection Center***.

Qualified firms or individuals desiring to provide the required products or services must submit five (5) packages in a sealed envelope or similar package marked "***Sealed Proposal for Harrison Blue Collection Center***" to the Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347, to arrive no later than 4:00 P.M., local time, on June 16, 2017. **All Proposals MUST have the respondent's name and mailing address clearly shown on the outside of the envelope or package when submitted.** Proposals will be opened and respondents announced at 6:xx P.M. local time, or as soon thereafter as practical, on June 20, 2017, in the Taylor County Administrative Complex, 201 East Green Street, Perry, Florida 32347.

RFP information may be obtained from the Clerk of Court, 1st. Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347, (850) 838-3506 or on-line at http://www.taylorcountygov.com/Bids/Index.htm.

The County reserves the right, in its sole and absolute discretion, to reject any or all Proposals, to cancel or withdraw this solicitation at any time and waive any irregularities in the RFP process. The County reserves the right to award any contract to the respondent which it deems to offer the best overall service; therefore, the County is not bound to award any contract(s) based on the lowest quoted price. The County, in its sole and absolute discretion, also reserves the right to waive any minor defects in the process and to accept the proposal deemed to be in the County's best interest. **No faxed Proposals will be accepted.**

Additional information may be obtained from:
Taylor County Engineering Department
201 East Green Street
Perry, FL 32347
(850) 838-3500

BY ORDER OF THE BOARD OF COUNTY COMMISSIONERS, Taylor County, Florida

INSTRUCTIONS TO BIDDERS

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ARTICLE 1 - DEFINED TERMS

1.01 Terms used in these Instructions to Bidders have the meanings indicated in the General Conditions and Supplementary Conditions. Additional terms used in these Instructions to Bidders have the meanings indicated below:

A. *Issuing Office*--The office from which the Bidding Documents are to be issued and where the bidding procedures are to be administered. The issuing office for this project will be the *Taylor County Clerk of Courts located at 1st Floor Courthouse, 108 N. Jefferson St., Suite 102, Perry, FL.* Bidding procedures will be administered at the *Taylor County Administrative Complex located at 201 East Green St., Perry, FL.*

B. *Bidder*-- One who submits a Bid directly to Owner as distinct from a sub-bidder, who submits a bid to Bidder.

C. *Successful Bidder*--The lowest, responsible and responsive Bidder to whom Owner (on the basis of Owner's evaluation as hereinafter provided) makes an award.

ARTICLE 2 - COPIES OF BIDDING DOCUMENTS

2.01 Complete sets of the Bidding Documents in the number and for the deposit sum, if any, stated in the Advertisement or Invitation to Bid may be obtained from the Issuing Office.

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2.02 Complete sets of Bidding Documents shall be used in preparing Bids; neither Owner nor Engineer assumes any responsibility for errors or misinterpretations resulting from the use of incomplete sets of Bidding Documents.

2.03 Owner and Engineer, in making copies of Bidding Documents available on the above terms, do so only for the purpose of obtaining Bids for the Work and do not confer a license or grant for any other use.

ARTICLE 3 - QUALIFICATIONS OF BIDDERS

3.01 To demonstrate Bidder's qualifications to perform the Work, ~~within five days of Owner's request~~, Bidder shall submit written evidence such as financial data, previous experience, present commitments, and such other data as may be called for below.

[A. Valid Business/Contractor Licensing/Registration Information]

[B. The successful Contractor and any subcontractors shall enroll in and be in compliance with the Department of Homeland Security's E-Verify Employment Eligibility Verification system prior to contract execution.]

ARTICLE 4 - EXAMINATION OF BIDDING DOCUMENTS, OTHER RELATED DATA, AND SITE

4.01 *Subsurface and Physical Conditions*

A. The Supplementary Conditions identify:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.

2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except Underground Facilities) that Engineer has used in preparing the Bidding Documents.

B. Copies of reports and drawings referenced in Paragraph 4.01.A will be made available by Owner to any Bidder on request. Those reports and drawings are not part of the Contract Documents, but the "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.02 of the General Conditions has been identified and established in Paragraph 4.02 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions or information contained in such reports or shown or indicated in such drawings.

4.02 *Underground Facilities*

A. Information and data shown or indicated in the Bidding Documents with respect to existing Underground Facilities at or contiguous to the Site is based upon information and data furnished to Owner and Engineer by owners of such Underground Facilities, including Owner, or others.

4.03 *Hazardous Environmental Condition*

A. The Supplementary Conditions identify those reports and drawings relating to a Hazardous Environmental Condition identified at the Site, if any, that Engineer has used in preparing the Bidding Documents.

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B. Copies of reports and drawings referenced in Paragraph 4.03.A will be made available by Owner to any Bidder on request. Those reports and drawings are not part of the Contract Documents, but the "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.06 of the General Conditions has been identified and established in Paragraph 4.06 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions, or information contained in such reports or shown or indicated in such drawings.

4.04 Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to subsurface conditions, other physical conditions and Underground Facilities, and possible changes in the Bidding Documents due to differing or unanticipated conditions appear in Paragraphs 4.02, 4.03, and 4.04 of the General Conditions. Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to a Hazardous Environmental Condition at the Site, if any, and possible changes in the Contract Documents due to any Hazardous Environmental Condition uncovered or revealed at the Site which was not shown or indicated in the Drawings or Specifications or identified in the Contract Documents to be within the Scope of the Work appear in Paragraph 4.06 of the General Conditions.

4.05 On request, Owner will provide Bidder access to the Site to conduct such examinations, investigations, explorations, tests, and studies as Bidder deems necessary for submission of a Bid. Bidder shall fill all holes and clean up and restore the Site to its former condition upon completion of such explorations, investigations, tests, and studies. Bidder shall comply with all applicable Laws and Regulations relative to excavation and utility locates.

4.06 Reference is made to Article 7 of the Supplementary Conditions for the identification of the general nature of other work that is to be performed at the Site by Owner or others (such as utilities and other prime contractors) that relates to the Work contemplated by these Bidding Documents. On request, Owner will provide to each Bidder for examination access to or copies of Contract Documents (other than portions thereof related to price) for such other work.

4.07 It is the responsibility of each Bidder before submitting a Bid to:

A. examine and carefully study the Bidding Documents, the other related data identified in the Bidding Documents, and any Addenda;

B. visit the Site and become familiar with and satisfy Bidder as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work;

C. become familiar with and satisfy Bidder as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work;

D. carefully study all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions, and (2) reports and drawings of Hazardous Environmental Conditions at the Site which have been identified in the Supplementary Conditions as provided in Paragraph 4.06 of the General Conditions;

E. obtain and carefully study (or accept consequences of not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto;

F. agree at the time of submitting its Bid that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of its Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents;

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G. become aware of the general nature of the work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents;

H. correlate the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents;

I. promptly give Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder discovers in the Bidding Documents and confirm that the written resolution thereof by Engineer is acceptable to Bidder; and

J. determine that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work.

4.08 The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of this Article 4, that without exception the Bid is premised upon performing and furnishing the Work required by the Bidding Documents and applying any specific means, methods, techniques, sequences, and procedures of construction that may be shown or indicated or expressly required by the Bidding Documents, that Bidder has given Engineer written notice of all conflicts, errors, ambiguities, and discrepancies that Bidder has discovered in the Bidding Documents and the written resolutions thereof by Engineer are acceptable to Bidder, and that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performing and furnishing the Work.

ARTICLE 5 - PRE-BID CONFERENCE

5.01 A pre-Bid conference will be held at *10:00 a.m.* local time on Wednesday May 31, 2017, at the Taylor County Administrative Complex, 201 East Green St., Perry, Florida 32347. Representatives of Owner and Engineer will be present to discuss the Project. Bidders are encouraged to attend and participate in the conference. Engineer will transmit to all prospective Bidders of record such Addenda as Engineer considers necessary in response to questions arising at the conference and or no less than 10 days prior to the Bid Opening Date. Oral statements may not be relied upon and will not be binding or legally effective.

ARTICLE 6 - SITE AND OTHER AREAS

6.01 The Site is identified in the Bidding Documents. Easements for permanent structures or permanent changes in existing facilities are to be obtained and paid for by Owner unless otherwise provided in the Bidding Documents. All additional lands and access thereto required for temporary construction facilities, construction equipment, or storage of materials and equipment to be incorporated in the Work are to be obtained and paid for by Contractor.

ARTICLE 7 - INTERPRETATIONS AND ADDENDA

7.01 All questions about the meaning or intent of the Bidding Documents are to be submitted to the Project Manager or Engineer in writing. Interpretations or clarifications considered necessary by Engineer in response to such questions will be issued by Addenda mailed or delivered to all parties recorded by Engineer as having received the Bidding Documents. Questions received less than ten (10) days prior to the date for opening of Bids may not be answered. Only questions answered by Addenda will be binding. Oral and other interpretations or clarifications will be without legal effect.

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7.02 Addenda may be issued to clarify, correct, or change the Bidding Documents as deemed advisable by Owner or Engineer.

ARTICLE 8 - BID SECURITY

8.01 Bid security will be required for this project.

8.02 When required, A Bid must be accompanied by Bid security made payable to Owner in an amount of Five percent (5%) of Bidder's maximum Bid price and in the form of a certified check or bank money order or a Bid bond (on the form attached) issued by a surety meeting the requirements of Paragraphs 5.01 and 5.02 of the General Conditions.

8.03 The Bid security of the Successful Bidder will be retained until such Bidder has executed the Contract Documents, furnished the required contract security and met the other conditions of the Notice of Award, whereupon the Bid security will be returned. If the Successful Bidder fails to execute and deliver the Contract Documents and furnish the required contract security within 15 days after the Notice of Award, Owner may annul the Notice of Award and the Bid security of that Bidder will be forfeited. The Bid security of other Bidders whom Owner believes to have a reasonable chance of receiving the award may be retained by Owner until the earlier of seven days after the Effective Date of the Agreement or 61 days after the Bid opening, whereupon Bid security furnished by such Bidders will be returned.

8.04 Bid security of other Bidders whom Owner believes do not have a reasonable chance of receiving the award will be returned within seven days after the Bid opening.

ARTICLE 9 - CONTRACT TIMES

9.01 The number of days within which, or the dates by which, the Work is to be substantially completed and ready for final payment are set forth in the Agreement.

ARTICLE 10 - LIQUIDATED DAMAGES

10.01 Provisions for liquidated damages, if any, are set forth in the Agreement.

ARTICLE 11 - SUBSTITUTE AND "OR-EQUAL" ITEMS

11.01 The Contract, if awarded, will be on the basis of materials and equipment specified or described in the Bidding Documents without consideration of possible substitute or "or-equal" items. Whenever it is specified or described in the Bidding Documents that a substitute or "or-equal" item of material or equipment may be furnished or used by Contractor if acceptable to Engineer, application for such acceptance will not be considered by Engineer until after the Effective Date of the Agreement.

ARTICLE 12 - SUBCONTRACTORS, SUPPLIERS, AND OTHERS

12.01 If the Bid Form or Supplementary Conditions require the identity of certain Subcontractors, Suppliers, individuals, or entities to be submitted to Owner in advance of a specified date prior to the Effective Date of the Agreement, the apparent Successful Bidder, and any other Bidder so requested, shall within five days after Bid opening,

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submit to Owner a list of all such Subcontractors, Suppliers, individuals, or entities proposed for those portions of the Work for which such identification is required. Such list shall be accompanied by an experience statement with pertinent information regarding similar projects and other evidence of qualification for each such Subcontractor, Supplier, individual, or entity if requested by Owner. If Owner or Engineer, after due investigation, has reasonable objection to any proposed Subcontractor, Supplier, individual, or entity, Owner may, before the Notice of Award is given, request apparent Successful Bidder to submit a substitute, without an increase in the Bid.

12.02 If apparent Successful Bidder declines to make any such substitution, Owner may award the Contract to the next lowest Bidder that proposes to use acceptable Subcontractors, Suppliers, individuals, or entities. Declining to make requested substitutions will not constitute grounds for forfeiture of the Bid security of any Bidder. Any Subcontractor, Supplier, individual, or entity so listed and against which Owner or Engineer makes no written objection prior to the giving of the Notice of Award will be deemed acceptable to Owner and Engineer subject to revocation of such acceptance after the Effective Date of the Agreement as provided in Paragraph 6.06 of the General Conditions.

12.03 Contractor shall not be required to employ any Subcontractor, Supplier, individual, or entity against whom Contractor has reasonable objection.

12.04 Contractor shall not award work to Subcontractor(s) in excess of the limits stated in SC 6.06.

12.05 Any proposed Subcontractors shall provide proof of current licensure in the related trade category for the work they will be performing. Further, all proposed Subcontractors shall be required to meet the same insurance requirements as that required for the Bidder either through an employee relationship or separate coverage. Failure to provide proof of current licensure and/or insurance will be considered a violation of contract terms and conditions and result in termination of award.

ARTICLE 13 - PREPARATION OF BID

13.01 The Bid Form is included with the Bidding Documents. Additional copies may be obtained from Engineer or the Issuing Office.

13.02 All blanks on the Bid Form shall be completed by printing in ink or by typewriter and the Bid signed in ink. Erasures or alterations shall be initialed in ink by the person signing the Bid Form. A Bid price shall be indicated for each [section, Bid item, alternative, adjustment unit price item, and unit price item] listed therein, or the words "No Bid," "No Change," or "Not Applicable" entered.

13.03 A Bid by a corporation shall be executed in the corporate name by the president or a vice-president or other corporate officer accompanied by evidence of authority to sign. The corporate seal shall be affixed and attested by the secretary or an assistant secretary. The corporate address and state of incorporation shall be shown below the signature.

13.04 A Bid by a partnership shall be executed in the partnership name and signed by a partner (whose title must appear under the signature), accompanied by evidence of authority to sign. The official address of the partnership shall be shown below the signature.

13.05 A Bid by a limited liability company shall be executed in the name of the firm by a member and accompanied by evidence of authority to sign. The state of formation of the firm and the official address of the firm shall be shown below the signature.

13.06 A Bid by an individual shall show the Bidder's name and official address.

13.07 A Bid by a joint venture shall be executed by each joint venturer in the manner indicated on the Bid Form. The official address of the joint venture shall be shown below the signature.

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13.08 All names shall be typed or printed in ink below the signatures.

13.09 The Bid shall contain an acknowledgment of receipt of all Addenda, the numbers of which shall be filled in on the Bid Form.

13.10 The address and telephone number for communications regarding the Bid shall be shown.

13.11 The Bid shall contain evidence of Bidder's authority and qualification to do business in the state where the Project is located or covenant to obtain such qualification prior to award of the Contract. Bidder's state contractor license number, if any, shall also be shown on the Bid Form.

ARTICLE 14 - BASIS OF BID; COMPARISON OF BIDS

14.01 *Lump Sum*

A. Bidders shall submit a Bid on a lump sum basis for the base Bid and include a separate price for each alternate described in the Bidding Documents as provided for in the Bid Form. The price for each alternate will be the amount [added to] *[or]* [deleted from] the base Bid if Owner selects the alternate. In the comparison of Bids, alternates will be applied in the same order as listed in the Bid form.

14.02 The Bid price shall include such amounts as the Bidder deems proper for overhead and profit on account of cash allowances, if any, named in the Contract Documents as provided in Paragraph 11.02 of the General Conditions.

14.03 Bid prices will be compared after adjusting for differences in the time designated by Bidders for Substantial Completion. The adjusting amount will be determined at the rate set forth in the Contract Documents for liquidated damages for failing to achieve Substantial Completion for each day before or after the desired date appearing in Article 9.

ARTICLE 15 - SUBMITTAL OF BID

15.01 With each copy of the Bidding Documents, a Bidder is furnished one separate unbound copy of the Bid Form, and, if required, the Bid Bond Form. The unbound copy of the Bid Form is to be completed and submitted with the Bid security and the following data:

[A. Bid Bond (5%)]

[B. Certificates of Liability Insurance or Agency Statement]

[C. Declaration Page from Workers' Compensation Insurance or Exemption Certificate issued by the State]

[D. Workers' Compensation Hold Harmless Agreement (Required when submitting a W.C. exemption)]

[E. Public Entity Crimes Affidavit, signed and notarized, as required by Chapter 287.133(3)(a)]

[F. Non-Collusion Affidavit

[G. Valid Business/Contractor Licensing/Registration Information

[H. Proof of Contractor and any subcontractors enrollment in and compliance with the Department of Homeland Security's E-Verify Employment Eligibility Verification system or a statement that such compliance will be prior achieved prior to contract execution.]

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[I. List of Proposed Subcontractors and portion of work provided (Include: Scope of proposed Work, Value of work, % of total)

[J. List of Proposed Suppliers (Include: List of proposed supplies, Value of supplies, % of total)

[K. List of Project References (Include: Project Cost, Completion date, Owner Contact information, etc.)

15.02 A Bid shall be submitted no later than the date and time prescribed and at the place indicated in the Advertisement or Invitation to Bid and shall be enclosed in an opaque sealed envelope plainly marked with the Project title (and, if applicable, the designated portion of the Project for which the Bid is submitted), the name and address of Bidder, and shall be accompanied by the Bid security (when required) and other required documents. If a Bid is sent by mail or other delivery system, the sealed envelope containing the Bid shall be enclosed in a separate envelope plainly marked on the outside with the notation "***Sealed Proposal for Harrison Blue Collection Center***." Hand deliveries and mailed Bids shall be addressed to Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347. Bids submitted by Overnight delivery shall also be delivered to the physical address of the Clerk of Court: Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347.

15.03 The Taylor County Board of County Commissioners **DOES NOT ACCEPT FAXED PROPOSALS**.

15.04 Proposals that are not delivered to the place indicated in the Advertisement or Invitation to Bid prior to the date and time prescribed shall not be considered and will be returned to the responder unopened.

15.05 Incomplete Bid proposals that do not provide the required information and/or the required number of copies, may be deemed incomplete by the Board of County Commissioners and not considered during the Bid Evaluation.

ARTICLE 16 - MODIFICATION AND WITHDRAWAL OF BID

16.01 A Bid may be modified or withdrawn by an appropriate document duly executed in the manner that a Bid must be executed and delivered to the place where Bids are to be submitted prior to the date and time for the opening of Bids.

16.02 Once opened, no Bid may be withdrawn prior to the Board of County Commissioners action without written consent of the Clerk of Court.

ARTICLE 17 - OPENING OF BIDS

17.01 Bids will be opened at the time and place indicated in the Advertisement or Invitation to Bid and, unless obviously non-responsive, read aloud publicly. An abstract of the amounts of the base Bids and major alternates, if any, will be made available to Bidders after the opening of Bids.

ARTICLE 18 - BIDS TO REMAIN SUBJECT TO ACCEPTANCE

18.01 All Bids will remain subject to acceptance for the period of time stated in the Bid Form, but Owner may, in its sole discretion, release any Bid and return the Bid security prior to the end of this period.

ARTICLE 19 – EVALUATION OF BIDS AND AWARD OF CONTRACT

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19.01 Owner reserves the right, in its sole and absolute discretion, to reject any or all Bids, to cancel or withdraw this bid solicitation at any time and waive any irregularities in the Bid process. Owner reserves the right to award any contract to the respondent which it deems to offer the best overall service; therefore, Owner is not bound to award any contract based on the lowest quoted price. Owner, in its sole and absolute discretion, also reserves the right to waive any minor defects in the process and to accept the bid deemed to be in the County's best interest.

19.02 Owner, in its sole and absolute discretion, also reserves the right to assign a local business preference in a maximum amount of five (5) percent of the bid price pursuant to Taylor County Ordinance No. 2003-12.

19.03 More than one Bid for the same Work from an individual or entity under the same or different names will not be considered. Reasonable grounds for believing that any Bidder has an interest in more than one Bid for the Work may be cause for disqualification of that Bidder and the rejection of all Bids in which that Bidder has an interest.

19.04 In evaluating Bids, Owner will consider whether or not the Bids comply with the prescribed requirements, and such alternates, unit prices and other data, as may be requested in the Bid Form or prior to the Notice of Award.

19.05 In evaluating Bidders, Owner will consider the qualifications of Bidders and may consider the qualifications and experience of Subcontractors, Suppliers, and other individuals or entities proposed for those portions of the Work for which the identity of Subcontractors, Suppliers, and other individuals or entities must be submitted as provided in the Supplementary Conditions.

19.06 Owner may conduct such investigations as Owner deems necessary to establish the responsibility, qualifications, and financial ability of Bidders, proposed Subcontractors, Suppliers, individuals, or entities to perform the Work in accordance with the Contract Documents.

19.07 If the Contract is to be awarded, Owner will award the Contract to the Bidder whose Bid is in the best interests of the Project.

ARTICLE 20 - CONTRACT SECURITY AND INSURANCE

20.01 Article 5 of the General Conditions, as may be modified by the Supplementary Conditions, sets forth Owner's requirements as to performance and payment bonds and insurance. When the Successful Bidder delivers the executed Agreement to Owner, it shall be accompanied by such bonds.

20.02 All Proposals submitted require General Liability and Workmen's Compensation Insurance (State and Federal Longshoreman's), and must include a Certificate of Insurance showing the coverage(s) required, listing Taylor County as an additional insured, or a sworn statement from an insurance agent, verifying that if the prospective respondent is awarded the bid, a Certificate of Insurance will be issued to the successful respondent within thirty (30) days of the acceptance of the proposal, in the amount stated. Also include the Declaration Page from the insurance policy, showing Workmen's Compensation Insurance on all employees working on the project. Any respondent, who does not furnish the required insurance documents within thirty (30) days after the bid award, is hereby advised that the bid will be given to the next lowest respondent who meets all proposal specifications. Workers' Compensation exemptions will be accepted upon providing a current certificate, Articles of Incorporation, and a signed Taylor County Workers' Compensation Hold Harmless Agreement. Any responder who does not furnish the required insurance documents will not be considered.

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ARTICLE 21 - SIGNING OF AGREEMENT

21.01 When Owner gives a Notice of Award to the Successful Bidder, it shall be accompanied by the required number of unsigned counterparts of the Agreement with the other Contract Documents which are identified in the Agreement as attached thereto. Within 15 days thereafter, Successful Bidder shall sign and deliver the required number of counterparts of the Agreement and attached documents to Owner. Within ten days thereafter, Owner shall deliver one fully signed counterpart to Successful Bidder with a complete set of the Drawings with appropriate identification.

ARTICLE 22 - SALES AND USE TAXES

22.01 Owner is exempt from Florida state sales and use taxes on all Direct Purchased materials and equipment to be incorporated in the Work. Said taxes for such items shall not be included in the Bid. Refer to Paragraph SC-6.10 of the Supplementary Conditions for additional information.

22.02 Owner is exempt from payment of sales and compensating use taxes of the State of Florida and of cities and counties thereof on all materials to be incorporated into the Work which are Direct Purchased by Owner. Contractor purchases are not eligible for this exemption and such costs shall be accounted for within the Bid.

1. Owner will furnish the required certificates of tax exemption to Contractor for use in the purchase of Direct Purchased supplies and materials to be incorporated into the Work.

2. Owner's exemption does not apply to supplies, materials, or construction tools, machinery, equipment, or other property purchased by or leased by Contractor, or to supplies or materials not incorporated into the Work.

ARTICLE 23 - RETAINAGE

23.01 Provisions concerning Contractor's rights to deposit securities in lieu of retainage are set forth in the Agreement.

ARTICLE 24 - CONTRACTS TO BE ASSIGNED

24.01 Owner as "buyer" will execute a contract with the successful Bidder as "seller" for the procurement of goods and special services for *Harrison Blue Collection Center* project. The materials and equipment provided for in the procurement contract are to be furnished and delivered to the Site [or other location] for installation by Contractor. The said procurement contract will be assigned by Owner to Contractor as set forth in the Agreement. Contractor will accept the assignment and assume responsibility for the "seller", who will become a Subcontractor to Contractor.

24.02 Bidders may examine the contract documents for the procurement of goods and special services for Project at the Issuing Office.

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BID FORM

Harrison Blue Collection Center

2014-001-ENG

TABLE OF ARTICLES

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ARTICLE 1 – BID RECIPIENT

1.01 This Bid is submitted to:

Taylor County Board of County Commissioners
Clerk of Court
1st Floor Courthouse, Suite 102
108 North Jefferson St.
Perry, Florida 32347

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 – BIDDER'S ACKNOWLEDGEMENTS

2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
_____	_____
_____	_____

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B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.

D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in SC-4.02, and (2) reports and drawings of Hazardous Environmental Conditions that have been identified in SC-4.06.

E. Bidder has obtained and carefully studied (or accepts the consequences for not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

F. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.

G. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.

H. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.

I. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.

J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.

K. Bidder will submit written evidence of its authority to do business in the state where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4 – FURTHER REPRESENTATIONS

4.01 Bidder further represents that:

A. this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;

B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;

C. Bidder has not solicited or induced any individual or entity to refrain from bidding; and

D. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

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ARTICLE 5 – BASIS OF BID

5.01 Bidder will complete the Work in accordance with the Contract Documents for the following price(s):

Total Lump Sum Bid Price	_____	$_____
150 Total Contract Days	(words)	(numerals)

Any and all specified cash allowances are included in the price(s) set forth above and have been computed in accordance with Paragraph 11.02 of the General Conditions.

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities, determined as provided in the Contract Documents.

Bidder also acknowledges that the award of this project or any portion thereof will be contingent upon the availability of funds. If funding is not available to award the project in its entirety, the Board of County Commissioners reserves the right to award portions thereof so as to remain within available funding. Such partial award will not relieve the Bidder from complying with the full requirements of the awarded portions as more specifically detailed within these specifications.

ARTICLE 6 – TIME OF COMPLETION

6.01 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 14.07.B of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.

6.02 Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the Contract Times.

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are attached to and made a condition of this Bid:

A. Required Bid security in the form of _____

B. Certificate of Liability Insurance or Agency Statement

C. Declaration Page form Workers' Compensation Insurance or Exemption Issued by the State of Florida

D. Workers' Compensation Hold Harmless Agreement (Required when submitting a W.C. exemption)

E. Public Entity Crimes Affidavit, signed and notarized, as required by Chapter 287.133(3)(a), F.S.

F. Non-Collusion Affidavit

G. Valid Business/Contractor Licensing/Registration Information

H. Proof of Contractor and any subcontractors enrollment in and compliance with the Department of Homeland Security's E-Verify Employment Eligibility Verification system or a statement that such compliance will be prior achieved prior to contract execution.

I. List of Proposed Subcontractors and portion of work provided (Include: Scope of proposed Work, Value of work, % of total)

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J. List of Proposed Suppliers (Include: List of proposed supplies, Value of supplies, % of total)

K. List of Project References (Include: Project Cost, Completion date, Owner Contact information, etc.)

ARTICLE 8 – DEFINED TERMS

8.01 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 9 – BID SUBMITTAL

9.01 This Bid submitted by:

If Bidder is:

An Individual

Name (typed or printed): _____

By: _____ (SEAL)
(Individual's signature)

Doing business as: _____

A Partnership

Partnership Name: _____ (SEAL)

By: _____
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): _____

A Corporation

Corporation Name: _____ (SEAL)

State of Incorporation: _____
Type (General Business, Professional, Service, Limited Liability):_____

By: _____
(Signature -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____ (CORPORATE SEAL)

Attest _____

Date of Authorization to do business in *FLORIDA* is ____/____/____.

A Joint Venture

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Name of Joint Venture: _____

First Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of first joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Second Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of second joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Bidder's Business Address _____

_____

Phone No. _____ Fax No. _____

SUBMITTED on _____, 20_____.

State Contractor License No. _____. (If applicable)

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HOLD HARMLESS, RELEASE AND INDEMNITY AGREEMENT

COMES NOW, _____(Contractor), after having obtained a State of Florida Workers' Compensation Exemption Certificate, a copy of which is attached hereto and marked Exhibit "A", and in Consideration of Taylor County (Owner) having accepted said Worker's Compensation exemption and Owner having agreed for Contractor to proceed with the following project, to-wit:

Harrison Blue Collection Center
Taylor County, Florida

Contract: The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

The term **Contractor** is hereby defined to include all owners, managing members, employees and successors contractually obligated to perform the above project.

The term **Owner** is hereby defined to include Taylor County Board of County Commissioners, it directors, employees, attorney(s), and designated representatives

1. Contractor hereby agrees to indemnify, hold harmless and defend Owner from any liability, claim, demand, action, cause of action, suit, loss, damage, expense, cost, attorney fee, settlement or judgment as a result any injury while performing the above project. I will not allow anyone to subcontract and no other person will be allowed on the job site.

2. Contractor also hereby agrees to indemnify, hold harmless and release Owner, from any liability, claim, demand, action, cause of action, suit, loss, damage, expense, cost, settlement or judgment for any medical, dental, orthopedic, surgery or any expense as a result of any injury on said project.

3. Contractor hereby agrees to release Owner from liability of whatever kind of nature as a result of any injury on the above project.

4. Contractor hereby agrees that venue of any litigation, as a result of this Hold Harmless Release and Indemnity Agreement shall be exclusively in Taylor County, Florida and the laws of the State of Florida shall govern.

5. Contractor hereby agrees that they have relied on the legal advice of an attorney and that they fully understand this agreement and have voluntarily executed same.

DONE AND EXECUTED this _____ day of _____, 20___

WITNESS:

_____ _____

_____

STATE OF _____
COUNTY OF _____

I hereby certify that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, _____, to me well known and known to me to be the individual described in and who executed the foregoing, and acknowledged before me that they executed the same freely and voluntarily for the purpose therein expressed.

Witness my hand and official seal this ____ day of _____, 20___.

_____
NOTARY PUBLIC

My Commission Expires:_____

Accepted by Taylor County, Florida this ____ day of _____, 20___

By _____.

SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract No._____

   for_____

2. This sworn statement is submitted by _____
   (Name of entity submitting sworn statement)

   Whose business address is_____

   _____and

   (if applicable) its Federal Employer Identification Number (FEIN) is_____,
   (if the entity has no FEIN, include the Social Security Number of the individual signing this sworn

   statement:_____.)

3. My name is _____ and my relationship to the entity

   name above is_____.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in Paragraph 287-133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court or record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
   a. A predecessor or successor of a person convicted of a public entity crime: or
   b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(g)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity, nor affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, share holders, employees, members, or agents who are active in management of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989 AND (Please indicate which additional statement applies.)

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order).

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing office of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

_____ _____
(Signature) (Date)

STATE OF _____

COUNTY OF_____

PERSONALLY APPEARED BEFORE ME, the undersigned authority, _____,
(Name of individual signing)
who, after first being sworn by me, affixed his/her signature in the space provided above on this _____ day

of _____, _____.

_____
NOTARY PUBLIC

My commission expires: _____

NON-COLLUSION AFFIDAVIT

(STATE OF FLORIDA, COUNTY OF TAYLOR)

_____ being first duly sworn, deposes and says that:

(1) He/She/They is/are the _____ of
(Owner, Partner, Officer, Representative or Agent)
_____, the Bidder that has submitted the attached Bid;

(2) He/She/They is/are fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

(3) Such Bid is genuine and is not a collusive or sham Bid;

(4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Bid in connection with the Work for which the attached Bid has been submitted; or to refrain from Bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix any overhead, profit, or cost elements of the Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid Price or the Bid Price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;

(5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the BIDDER or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

_____ By:_____
Witness Signature

_____ _____
Witness Print Name and Title

STATE OF FLORIDA, (COUNTY OF TAYLOR)
On this the _____ day of _____, _____, before me, the undersigned Notary Public of the State of Florida, personally appeared (Name(s) of individual(s) who appeared before notary)_____ and whose name(s) is/are subscribed to the within Affidavit of Non-Collusion, and he/she/they acknowledge that he/she/they executed it.

WITNESS my hand and official seal. _____
Notary Public, State of Florida

NOTARY PUBLIC:

SEAL OF OFFICE:

_____
(Name of Notary Public: Print, Stamp or type as commissioned)

____Personally known to me, or ____ Did take an oath, or

____Personal identification: ____ Did Not take an oath.

_____
Type of Identification Produced

PART 2– CONTRACT FORMS

AGREEMENT
BETWEEN OWNER AND CONTRACTOR FOR
CONSTRUCTION CONTRACT (STIPULATED PRICE)

THIS AGREEMENT is by and between Taylor County Board of County Commissioners (Owner) and

_____ (Contractor).

Owner and Contractor, in consideration of the mutual covenants set forth herein, agree as follows:

ARTICLE 1 - WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Harrison Blue Collection Center, Taylor County, Florida. The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

This project is to be a lump sum project, with any add/deduct items as specified on the Bid Proposal.

ARTICLE 3 – ENGINEER/PROJECT ADMINISTRATION

3.01 The Project has been prepared by:

Taylor County Engineering Department
201 East Green Street
Perry, Florida 32347
PH: 850-838-3500
Fax: 850-838-3501

Jones Edmunds & Associates, Inc.
730 NE Waldo Road
Gainesville, FL 32641
PH: 352-377-5821

Clemmons Rutherford & Associates, Inc.
2027 Thomasville Road
Tallahassee, FL 32308
PH: 850-385-6153

3.02 The Project will be administered by:

Taylor County Engineering Department
201 East Green Street
Perry, Florida 32347

(Engineer and Project Administrator), who is to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

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ARTICLE 4 - CONTRACT TIMES

4.01 Time of the Essence

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 Days to Achieve Substantial Completion and Final Payment

A. The Work will be substantially completed within 140 days after the date when the Contract Times commence to run as provided in Paragraph 2.03 of the General Conditions, and completed and ready for final payment in accordance with Paragraph 14.07 of the General Conditions within 150 days after the date when the Contract Times commence to run.

4.03 Liquidated Damages

A. Contractor and Owner recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner an amount consistent with Section 8-10 of the FDOT Standard Specifications for each day that expires after the time specified in Paragraph 4.02 for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner an amount consistent with Section 8-10 of the FDOT Standard Specifications for each day that expires after the time specified in Paragraph 4.02 for completion and readiness for final payment until the Work is completed and ready for final payment.

4.04 Correction Period/Warranty

A. The Correction Period specified in Paragraph 13.07 of the General Conditions is modified to require that all workmanship and materials furnished to complete this project shall be warranted for no less than a one-year period after the date of final acceptance.

ARTICLE 5 - CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraphs 5.01.A below:

A. For all Work other than Unit Price Work, a Lump Sum of:

_____ ($_____)
(words) (numerals)

All specific cash allowances are included in the above price and have been computed in accordance with paragraph 11.02 of the General Conditions.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 Submittal and Processing of Payments

A. Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 Progress Payments; Retainage

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A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the 10th day of each month during performance of the Work as provided in Paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the General Conditions:

a. 90% percent of Work completed (with the balance being retainage); and

b. 90% percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

2. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 90% percent of the Work completed, less such amounts as Engineer shall determine, or OWNER may withhold, in accordance with Paragraph 14.02.B.5 of the General Conditions and less Ten percent (10%) of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

6.03 Final Payment

A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

ARTICLE 7 - INTEREST

7.01 All moneys not paid when due as provided in Article 14 of the General Conditions shall bear interest at the rate of zero percent (0%) per annum.

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions and (2) reports and drawings of a Hazardous Environmental Condition, if any, at the Site which has been identified in the Supplementary Conditions as provided in Paragraph 4.06 of the General Conditions.

E. Contractor has obtained and carefully studied (or assumes responsibility for doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any

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aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.

F. Contractor does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.

I. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

J. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (pages 1 to 6, inclusive).
2. Standard General Conditions.
3. Supplementary Conditions.
4. Specifications as listed in the table of contents of the Project Manual.
5. Drawings consisting of 12 sheets with each sheet bearing the following general title: *Harrison Blue Collection Center Improvements* [or] the Drawings listed on attached sheet index.
6. Addenda (numbers 1 to _____, inclusive).
7. Exhibits to this Agreement (enumerated as follows):
    a. Contractor's Bid (pages _____ to _____, inclusive).
    b. Documentation submitted by Contractor prior to Notice of Award (pages _____ to _____, inclusive).
    c. Contractor's and Subcontractor's Valid Business/Contractor Licensing/Registration Information..
9. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
    a. Notice to Proceed.
    b. Work Change Directives.

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c. Change Order(s).

B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 Assignment of Contract

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 Preference To State Residents

A. Chapter 2010-147, Section 50, Laws of Florida, providing for preference to residents of the State of Florida, is hereby made a part of this Contract: Each contract that is funded by state funds must contain a provision requiring the contractor to give preference to the employment of state residents in the performance of the work on the project if state residents have substantially equal qualifications to those of nonresidents. As used in this Section, the term "substantially equal qualifications" means the qualification of two or more persons among whom the employer cannot make a reasonable determination that the qualifications held by one person are better suited for the position than the qualifications held by the other person or persons.

10.06 Public Records Provision

A. In accordance with Section 119.0701, Florida Statutes, Contracts; Public records, Contractor shall specifically:
   a. Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
   b. Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.

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c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
d. Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

10.07 Other Provisions

A. Venue for disputes arising from this contract shall be Taylor County, Florida.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement in duplicate. One counterpart each has been delivered to Owner and Contractor. All portions of the Contract Documents have been signed or identified by Owner and Contractor or on their behalf.

This Agreement will be effective on _____, 2017 (which is the Effective Date of the Agreement).

OWNER:	**CONTRACTOR:**
Taylor County Board of County Commissioners	_____
By: Ted Lakey	By: _____
Title: County Administrator	Title: _____
[COUNTY SEAL]	*[CORPORATE SEAL]*
Attest: Annie Mae Murphy	Attest: _____
Title: Taylor County Clerk of Court	Title: _____
Address for giving notices:	Address for giving notices:
108 North Jefferson St., Suite 102, Perry, FL 32347	_____
OR	_____
P.O. Box 620, Perry, FL 32348	_____
(If Owner is a corporation, attach evidence of authority to sign. If Owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of Owner-Contractor Agreement.)	License No.: _____ (Where applicable)
	Agent for service or process: _____
	_____
	(If Contractor is a corporation or a partnership, attach evidence of authority to sign.)

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BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32347

BID
Bid Due Date: June 16, 2017

Project (Brief Description Including Location): *Harrison Blue Collection Center, Taylor County, Florida.* The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

BOND
Bond Number:
Date (Not later than Bid due date):
Penal Sum: _____ _____
(Words) (Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER	**SURETY**
_____ (Seal)	_____ (Seal)
Bidder's Name and Corporate Seal	Surety's Name and Corporate Seal
By: _____	By: _____
Signature and Title	Signature and Title (Attach Power of Attorney)
Attest: _____	Attest: _____
Signature and Title	Signature and Title

Note: Above addresses are to be used for giving required notice.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder any difference between the total amount of Bidder's Bid and the total amount of the Bid of the next lowest, responsible Bidder who submitted a responsive Bid as determined by Owner for the work required by the Contract Documents, provided that:

1.1. If there is no such next Bidder, and Owner does not abandon the Project, then Bidder and Surety shall pay to Owner the penal sum set forth on the face of this Bond, and

1.2. In no event shall Bidder's and Surety's obligation hereunder exceed the penal sum set forth on the face of this Bond.

2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.

3. This obligation shall be null and void if:

3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or

3.2. All Bids are rejected by Owner, or

3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).

4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.

5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.

7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.

8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.

9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.

10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.

11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

PERFORMANCE BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32347

CONTRACT
Date:
Amount:
Description (Name and Location): *Harrison Blue Collection Center, Taylor County, Florida.* The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

BOND
Bond Number:
Date (Not earlier than Contract Date):
Amount:
Modifications to this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Performance Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL
Company:

Signature: _____ (Seal)
Name and Title:

(Space is provided below for signatures of additional parties, if required.)

SURETY

_____ (Seal)
Surety's Name and Corporate Seal

By: _____
Signature and Title
(Attach Power of Attorney)

Attest: _____
Signature and Title

CONTRACTOR AS PRINCIPAL
Company:

Signature: _____ (Seal)
Name and Title:

SURETY

_____ (Seal)
Surety's Name and Corporate Seal

By: _____
Signature and Title
(Attach Power of Attorney)

Attest: _____
Signature and Title:

EJCDC No. C-610 (2002 Edition)

Originally prepared through the joint efforts of the Surety Association of America, Engineers Joint Contract Documents Committee, the Associated General Contractors of America, and the American Institute of Architects.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner for the performance of the Contract, which is incorporated herein by reference.

2. If Contractor performs the Contract, Surety and Contractor have no obligation under this Bond, except to participate in conferences as provided in Paragraph 3.1.

3. If there is no Owner Default, Surety's obligation under this Bond shall arise after:

3.1. Owner has notified Contractor and Surety, at the addresses described in Paragraph 10 below, that Owner is considering declaring a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than 15 days after receipt of such notice to discuss methods of performing the Contract. If Owner, Contractor and Surety agree, Contractor shall be allowed a reasonable time to perform the Contract, but such an agreement shall not waive Owner's right, if any, subsequently to declare a Contractor Default; and

3.2. Owner has declared a Contractor Default and formally terminated Contractor's right to complete the Contract. Such Contractor Default shall not be declared earlier than 20 days after Contractor and Surety have received notice as provided in Paragraph 3.1; and

3.3. Owner has agreed to pay the Balance of the Contract Price to:

1. Surety in accordance with the terms of the Contract;

2. Another contractor selected pursuant to Paragraph 4.3 to perform the Contract.

4. When Owner has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:

4.1. Arrange for Contractor, with consent of Owner, to perform and complete the Contract; or

4.2. Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or

4.3. Obtain bids or negotiated proposals from qualified contractors acceptable to Owner for a contract for performance and completion of the Contract, arrange for a contract to be prepared for execution by Owner and Contractor selected with Owner's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Contract, and pay to Owner the amount of damages as described in Paragraph 6 in excess of the Balance of the Contract Price incurred by Owner resulting from Contractor Default; or

4.4. Waive its right to perform and complete, arrange for completion, or obtain a new contractor and with reasonable promptness under the circumstances:

1. After investigation, determine the amount for which it may be liable to Owner and, as soon as practicable after the amount is determined, tender payment therefor to Owner; or

2. Deny liability in whole or in part and notify Owner citing reasons therefor.

5. If Surety does not proceed as provided in Paragraph 4 with reasonable promptness, Surety shall be deemed to be in default on this Bond 15 days after receipt of an additional written notice from Owner to Surety demanding that Surety perform its obligations under this Bond, and Owner shall be entitled to enforce any remedy available to Owner. If Surety proceeds as provided in Paragraph 4.4, and Owner refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice Owner shall be entitled to enforce any remedy available to Owner.

6. After Owner has terminated Contractor's right to complete the Contract, and if Surety elects to act under Paragraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to Owner shall not be greater than those of Contractor under the Contract, and the responsibilities of Owner to Surety shall not be greater than those of Owner under the Contract. To a limit of the amount of this Bond, but subject to commitment by Owner of the Balance of the Contract Price to mitigation of costs and damages on the Contract, Surety is obligated without duplication for:

6.1. The responsibilities of Contractor for correction of defective Work and completion of the Contract;

6.2. Additional legal, design professional, and delay costs resulting from Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and

6.3. Liquidated damages, or if no liquidated damages are specified in the Contract, actual damages caused by delayed performance or non-performance of Contractor.

7. Surety shall not be liable to Owner or others for obligations of Contractor that are unrelated to the Contract, and the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than Owner or its heirs, executors, administrators, or successors.

8. Surety hereby waives notice of any change, including changes of time, to Contract or to related subcontracts, purchase orders, and other obligations.

9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the Work or part of the Work is located and shall be instituted within two years after Contractor Default or within two years after Contractor ceased working or within two years after Surety refuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.

10. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the address shown on the signature page.

11. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

12. Definitions.

12.1 Balance of the Contract Price: The total amount payable by Owner to Contractor under the Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by Owner in settlement of insurance or other Claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Contract.

12.2. Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.

12.3. Contractor Default: Failure of Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Contract.

12.4. Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or comply with the other terms thereof.

FOR INFORMATION ONLY – Name, Address and Telephone
Surety Agency or Broker
Owner's Representative (engineer or other party)

PAYMENT BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32347

CONTRACT
Date:
Amount:
Description (Name and Location): *Harrison Blue Collection Center, Taylor County, Florida.* The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

BOND
Bond Number:
Date (Not earlier than Contract Date):
Amount:
Modifications to this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Payment Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL
Company:

Signature: _____ (Seal)
Name and Title:

(Space is provided below for signatures of additional parties, if required.)

SURETY

_____ (Seal)
Surety's Name and Corporate Seal

By: _____
Signature and Title
(Attach Power of Attorney)

Attest: _____
Signature and Title

CONTRACTOR AS PRINCIPAL
Company:

Signature: _____ (Seal)
Name and Title:

SURETY

_____ (Seal)
Surety's Name and Corporate Seal

By: _____
Signature and Title
(Attach Power of Attorney)

Attest: _____
Signature and Title:

EJCDC No. C-615 (2002 Edition)
Originally prepared through the joint efforts of the Surety Association of America, Engineers Joint Contract Documents Committee, the Associated General Contractors of America, the American Institute of Architects, the American Subcontractors Association, and the Associated Specialty Contractors.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner to pay for labor, materials, and equipment furnished by Claimants for use in the performance of the Contract, which is incorporated herein by reference.

2. With respect to Owner, this obligation shall be null and void if Contractor:

2.1. Promptly makes payment, directly or indirectly, for all sums due Claimants, and

2.2. Defends, indemnifies, and holds harmless Owner from all claims, demands, liens, or suits alleging non-payment by Contractor by any person or entity who furnished labor, materials, or equipment for use in the performance of the Contract, provided Owner has promptly notified Contractor and Surety (at the addresses described in Paragraph 12) of any claims, demands, liens, or suits and tendered defense of such claims, demands, liens, or suits to Contractor and Surety, and provided there is no Owner Default.

3. With respect to Claimants, this obligation shall be null and void if Contractor promptly makes payment, directly or indirectly, for all sums due.

4. Surety shall have no obligation to Claimants under this Bond until:

4.1. Claimants who are employed by or have a direct contract with Contractor have given notice to Surety (at the addresses described in Paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and, with substantial accuracy, the amount of the claim.

4.2. Claimants who do not have a direct contract with Contractor:

1. Have furnished written notice to Contractor and sent a copy, or notice thereof, to Owner, within 90 days after having last performed labor or last furnished materials or equipment included in the claim stating, with substantial accuracy, the amount of the claim and the name of the party to whom the materials or equipment were furnished or supplied, or for whom the labor was done or performed; and

2. Have either received a rejection in whole or in part from Contractor, or not received within 30 days of furnishing the above notice any communication from Contractor by which Contractor had indicated the claim will be paid directly or indirectly; and

3. Not having been paid within the above 30 days, have sent a written notice to Surety and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and enclosing a copy of the previous written notice furnished to Contractor.

5. If a notice by a Claimant required by Paragraph 4 is provided by Owner to Contractor or to Surety, that is sufficient compliance.

6. When a Claimant has satisfied the conditions of Paragraph 4, the Surety shall promptly and at Surety's expense take the following actions:

6.1. Send an answer to that Claimant, with a copy to Owner, within 45 days after receipt of the claim, stating the amounts that are undisputed and the basis for challenging any amounts that are disputed.

6.2. Pay or arrange for payment of any undisputed amounts.

7. Surety's total obligation shall not exceed the amount of this Bond, and the amount of this Bond shall be credited for any payments made in good faith by Surety.

8. Amounts owed by Owner to Contractor under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any performance bond. By Contractor furnishing and Owner accepting this Bond, they agree that all funds earned by Contractor in the performance of the Contract are dedicated to satisfy obligations of Contractor and Surety under this Bond, subject to Owner's priority to use the funds for the completion of the Work.

9. Surety shall not be liable to Owner, Claimants, or others for obligations of Contractor that are unrelated to the Contract. Owner shall not be liable for payment of any costs or expenses of any Claimant under this Bond, and shall have under this Bond no obligations to make payments to, give notices on behalf of, or otherwise have obligations to Claimants under this Bond.

10. Surety hereby waives notice of any change, including changes of time, to the Contract or to related Subcontracts, purchase orders and other obligations.

11. No suit or action shall be commenced by a Claimant under this Bond other than in a court of competent jurisdiction in the location in which the Work or part of the Work is located or after the expiration of one year from the date (1) on which the Claimant gave the notice required by Paragraph 4.1 or Paragraph 4.2.3, or (2) on which the last labor or service was performed by anyone or the last materials or equipment were furnished by anyone under the Construction Contract, whichever of (1) or (2) first occurs. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.

12. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the addresses shown on the signature page. Actual receipt of notice by Surety, Owner, or Contractor, however accomplished, shall be sufficient compliance as of the date received at the address shown on the signature page.

13. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory Bond and not as a common law bond.

14. Upon request of any person or entity appearing to be a potential beneficiary of this Bond, Contractor shall promptly furnish a copy of this Bond or shall permit a copy to be made.

15. DEFINITIONS

15.1. Claimant: An individual or entity having a direct contract with Contractor, or with a first-tier subcontractor of Contractor, to furnish labor, materials, or equipment for use in the performance of the Contract. The intent of this Bond shall be to include without limitation in the terms "labor, materials or equipment" that part of water, gas, power, light, heat, oil, gasoline, telephone service, or rental equipment used in the Contract, architectural and engineering services required for performance of the Work of Contractor and Contractor's Subcontractors, and all other items for which a mechanic's lien may be asserted in the jurisdiction where the labor, materials, or equipment were furnished.

15.2. Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.

15.3. Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or comply with the other terms thereof.

FOR INFORMATION ONLY – Name, Address and Telephone
Surety Agency or Broker:
Owner's Representative (engineer or other party):

PART 3 – CONDITIONS OF THE CONTRACT

This document has important legal consequences; consultation with an attorney is encouraged with respect to its use or modification. This document should be adapted to the particular circumstances of the contemplated Project and the Controlling Law.

STANDARD GENERAL CONDITIONS OF THE CONSTRUCTION CONTRACT

Prepared by

ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

and

Issued and Published Jointly By

ACEC
American Council of Engineering Companies

National Society of Professional Engineers
Professional Engineers in Private Practice

ASCE American Society of Civil Engineers

PROFESSIONAL ENGINEERS IN PRIVATE PRACTICE
a practice division of the
NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS

AMERICAN COUNCIL OF ENGINEERING COMPANIES

AMERICAN SOCIETY OF CIVIL ENGINEERS

This document has been approved and endorsed by

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Knowledge for Creating and Sustaining the Built Environment

Construction Specifications Institute

EJCDC C-700 Standard General Conditions of the Construction Contract.
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These General Conditions have been prepared for use with the Suggested Forms of Agreement Between Owner and Contractor Nos. C-520 or C-525 (2002 Editions). Their provisions are interrelated and a change in one may necessitate a change in the other. Comments concerning their usage are contained in the EJCDC Construction Documents, General and Instructions (No. C-001) (2002 Edition). For guidance in the preparation of Supplementary Conditions, see Guide to the Preparation of Supplementary Conditions (No. C-800) (2002 Edition).

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Supplementary Conditions

These Supplementary Conditions amend or supplement the Standard General Conditions of the Construction Contract (No. C-700, 2002 Edition) and other provisions of the Contract Documents as indicated below. All provisions which are not so amended or supplemented remain in full force and effect.

The terms used in these Supplementary Conditions have the meanings stated in the General Conditions. Additional terms used in these Supplementary Conditions have the meanings stated below, which are applicable to both the singular and plural thereof.

SC-2.02 Delete Paragraph 2.02.A in its entirety and insert the following:

A. Owner shall furnish to Contractor up to three printed or hard copies of the Drawings and Project Manual. Additional copies will be furnished upon request at the cost of reproduction.

SC-4.06 Delete Paragraphs 4.06.A and 4.06.B in their entirety and insert the following:

A. No reports on drawings related to Hazardous Environmental Conditions are known to Owner or Engineer.

B. Not Used.

SC-5.04 Add the following new paragraph immediately after Paragraph 5.04.B:

C. The limits of liability for the insurance required by Paragraph 5.04 of the General Conditions shall provide coverage for not less than the following amounts or greater where required by Laws and Regulations:

1. Workers' Compensation, and related coverages under Paragraphs 5.04.A.1 and A.2 of the General Conditions:

a.	*State*	*Statutory*
b.	*Applicable Federal (e.g., Longshoreman's)*	*Statutory*
c.	*Employer's Liability*	*$100,000*

2. Contractor's General Liability under Paragraphs 5.04.A.3 through A.6 of the General Conditions which shall include completed operations and product liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Contractor:

a.	*General Aggregate*	*$1,000,000*
b.	*Products – Completed Operations Aggregate*	*$1,000,000*
c.	*Personal and Advertising Injury*	*$1,000,000*
d.	*Each Occurrence (Bodily Injury and Property Damage)*	*$1,000,000*
e.	*Property Damage liability insurance will provide Explosion, Collapse, and Underground coverages where applicable.*	
f.	*Excess or Umbrella Liability*	
	1) General Aggregate	*$1,000,000*
	2) Each Occurrence	*$1,000,000*

3. Automobile Liability under Paragraph 5.04.A.6 of the General Conditions:

a.	*Bodily Injury:*	
	1) Each person	*$1,000,000*
	2) Each Accident	*$1,000,000*
b.	*Property Damage:*	
	1) Each Accident	*$ 500,000*
c.	*Combined Single Limit of*	*$1,000,000*

4. The Contractual Liability coverage required by Paragraph 5.04.B.4 of the General Conditions shall provide coverage for not less than the following amounts:

a.	*Bodily Injury:*	
	1) Each Accident	*$1,000,000*
	2) Annual Aggregate	*$1,000,000*
b.	*Property Damage:*	
	1) Each Accident	*$1,000,000*
	2) Annual Aggregate	*$1,000,000*

5.04.B.1. Additional Insureds:

Taylor County Board of County Commissioners

SC-6.06 Add a new paragraph immediately after Paragraph 6.06.G:

H. The Contractor shall not award work valued at more than fifty (50%) percent of the Contract Price to Subcontractor(s), without prior written approval of the Owner.

SC-6.10 Add a new paragraph immediately after Paragraph 6.10.A:

B. Owner is exempt from payment of sales and compensating use taxes of the State of Florida and of cities and counties thereof on all materials to be incorporated into the Work which are Direct Purchased by Owner.

1. Owner will furnish the required certificates of tax exemption to Contractor for use in the purchase of Direct Purchased supplies and materials to be incorporated into the Work.

2. Owner's exemption does not apply to supplies, materials, or construction tools, machinery, equipment, or other property purchased by or leased by Contractor, or to supplies or materials not incorporated into the Work.

SC-6.13

Any and All Permits secured from the County, City, Florida Department of Transportation, Florida Department of Health, Suwannee River Water Management District, Army Corp of Engineers or the Florida Department of Environmental Protection and specific requirements shall be strictly adhered to, including all requirements for the protection of wetlands and Manatees, if applicable.

SC-9.03.A. Add the following language at the end of paragraph 9.03.A:

1. *The County will provide Project Representative services for this project. All work performed for this project shall be inspected by an authorized representative of the Board of County Commissioners of Taylor County on a five day, 8:00 a.m. ~ 5:00 p.m., Monday through Friday work week, excluding County-designated holidays. If weekend work becomes necessary, it must be authorized by the County's representative at least three days prior to scheduling of such work.*

   a. *The authorized representative shall be given no less than 24 hours prior notice of the expected time and date of pertinent aspects of this project to include, but not be limited to, piling installation, material deliveries, etc.*

   b. *The following individuals, in the listed order, will be the responsible agent(s) for the County:*

      Ted Lakey, County Administrator
      Hank Evans, Public Works Director
      Kenneth Dudley, County Engineer
      Gary Wambolt, Solid Waste Director

SC-14.02.A.3 Add the following language at the end of paragraph 14.02.A.3:

No payments will be made that would deplete the retainage, place in escrow any funds that are required for retainage, or invest the retainage for the benefit of the Contractor.

SC-14.02.C.1. Delete Paragraph 14.02.C.1 in its entirety and insert the following in its place:

1. *The Application for Payment with Engineer's recommendations will be presented to the County for consideration. If the County finds the Application for Payment acceptable, the recommended amount less any reduction under the provisions of Paragraph 14.02.D will become due thirty days after the Application for Payment is presented to the County, and the County will make payment to the Contractor.*

SC-16

The venue for all disputes shall be Taylor County, Florida.

PART 4 – SPECIFICATIONS

SUPPLEMENTAL SPECIFICATIONS

1. The Taylor County Board of County Commissioners is undertaking improvements to the Harrison Blue Collection Center. The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications. All work shall be completed in accordance with these specifications and plans.

2. FDOT MODIFICATIONS - When "FDOT Roadway and Traffic Design Standards" or "FDOT Standard Specifications for Road and Bridge Construction" refers to FDOT, Engineer, Department, Inspector, these items shall refer to Taylor County Engineer or authorized representative. When "FDOT Roadway and Traffic Design Standards" or "FDOT Standard Specifications for Road and Bridge Construction" refers to Laboratory this item refers to an independent properly licensed testing lab selected by Contractor with approval of County and fully compensated by Contractor.

3. FDOT SPECIFICATIONS – When the specifications refer to the State of Florida or officials of the State it shall be interpreted as the County Commissioners or their authorized representative.

4. WARRANTY - The Correction Period specified in Paragraph 13.07 of the General Conditions is modified to require that all workmanship and materials furnished to complete this project shall be warranted for no less than a one-year period after the date of final acceptance.

5. All products and materials used shall meet all stated requirements and specifications. Proof of product/supplies compliance shall be forwarded and approved prior to covering work and prior to acceptance for payment.

6. At a minimum, Contractor shall make provisions to accommodate one (1) authorized Taylor County representative to be on site during all piling placement/installation.

7. All product/material certifications shall be provided to Taylor County at time of material receipt.

SECTION 01100 – SUMMARY OF THE WORK

PART 1 - GENERAL

1.1 RELATED DOCUMENTS

A. Drawings and general provisions of the Contract, including General and Supplementary Conditions and Division 1 Specification Sections, apply to this Section.

1.2 WORK COVERED BY CONTRACT DOCUMENTS

A. Project Identification: Project consists of the Harrison Blue Collection Center.

1. Project Location: Harrison Blue Solid Waste Collection Facility, 4472 Harrison Blue Rd, Perry, Florida 32347.

2. Harrison Blue Collection Center Contract: The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications.

3. The Sequence of Construction will be permitted to follow the Contractor's typical format for such work.

B. Architect/Engineer Identification: The Contract Documents, dated April, 2017, were prepared and assembled for the project by Jones Edmunds & Associates and Clemons Rutherford & Associates.

C. The Contractor shall furnish all labor, tools, services and incidentals to complete all work required by these Contract Documents.

D. The Contractor shall perform the work complete, in place, disinfected where applicable and ready for continuous service, and shall include repairs, replacements and restoration required as a result of damages caused during this construction.

E. Furnish and install all materials, equipment and labor which is reasonably and properly inferable and necessary for the proper construction of the work, whether specifically indicated in the Contract Documents or not.

1.3 CONTRACT(S)

A. Project will be constructed under a general construction contract.

1.4 SUBSTANTIAL COMPLETION

A. The project will be considered substantially complete when all components of the project are complete, in operation and available for use by Owner.

1.5 WORK SEQUENCE

A. The Work shall be conducted (if applicable in multiple phases), as described on phasing drawings.

B. All work performed under this contract shall be inspected by an authorized representative of the Board of County Commissioners of Taylor County on a five day, 8:00 a.m. ~ 5:00 p.m., Monday through Friday work week, excluding County-designated holidays. If weekend work becomes necessary, Contractor shall obtain written approval at least three days prior to scheduling of such work.

C. The County's authorized representative shall be given no less than 48 hours prior notice of the expected time and date of pertinent aspects of this project to include, but not be limited to, piling installation, concrete pours, material deliveries, lane closures etc.

D. The Contractor shall post all needed warning signs for construction.

1.6 OWNER FURNISHED PRODUCTS

A. None.

1.7 ABBREVIATIONS AND REFERENCES

A. Whenever reference is made to the furnishing of materials or testing thereof to conform to the standards of any technical society, organization or body, it shall be construed to mean the latest standard, code, specification or tentative specification adopted and published at the date of advertisement for bids, even though reference has been made to an earlier standard. The following list of specifications is hereby made a part of the Contract the same as if herein repeated in full. In the event of any conflict between any of these specifications, the latter shall govern. In the event that one of the following conflicts with another, the decision as to which shall govern will be decided by the Engineer, whose judgment will be final.

B. Reference to a technical society, organization, or body may be in the Specifications by abbreviations, in accordance with the following list:

AASHTO	- The American Association of State Highway and Transportation Officials
ACI	- American Concrete Institute
AGA	- American Gas Association
AGMA	- American Gear Manufacturers Association
IEEE	- Institute of Electrical and Electronic Engineers
AISC	- American Institute of Steel Construction
AISI	- American Iron and Steel Institute
ANSI	- American National Standards Institute
API	- American Petroleum Institute
ASCE	- American Society of Civil Engineers
ASME	- American Society of Mechanical Engineers

ASTM	- American Society of Testing Materials
AWPA	- American Wood Preservation Association
AWS	- American Welding Society
AWWA	- American Water Works Association
FED SPEC	- Federal Specifications
CIPRA	- Cast Iron Pipe Research Association
DIPRA	- Ductile Iron Pipe Research Association
NCPI	- National Clay Pipe Institute
NEMA	- National Electrical Manufacturers Association
NFPA	- National Fire Protection Association
NEWWA	- New England Water Works Association
TCA	- Tile Council of America, Inc.
NEC	- National Electric Code
NLMA	- National Lumber Manufacturers Association
SAE	- Society of Automotive Engineers Standards
SHBI	- Steel Heating Boiler Institute
SBCC	- Standard Building Code Congress International, Inc.
FDOT/DOT	- Florida Department of Transportation
U.L., Inc.	- Underwriter's Laboratories, Inc.
OSHA	- Occupation Health and Safety Act
SSPC	- Steel Structures Painting Council

C. When no reference is made to a code, standard, or specification, the standard specification of the AWWA, the ASTM, the ANSI, the IEEE, the FDOT or the NEMA shall govern.

PART 2 - PRODUCTS (Not Used)

PART 3 - EXECUTION (Not Used)

END OF SECTION 01100

SECTION 01600 – MATERIAL AND EQUIPMENT

PART 1 - GENERAL

1.1 RELATED DOCUMENTS

A. Drawings and general provisions of the Contract, including General and Supplementary conditions and other Division 1 Specification Sections, apply to this Section.

1.2 SUMMARY

A. This Section includes administrative and procedural requirements governing the Contractor's selection of products for use in the Project.

B. Related Sections: The following Sections contain requirements that relate to this Section:

1. Division 1 Section "Reference Standards and Definitions" specifies the applicability of industry standards to products specified.

2. Division 1 Section "Submittals" specifies requirements for submittal of the Contractor's Construction Schedule and the Submittal Schedule.

1.3 DEFINITIONS

A. Definitions used in this Article are not intended to change the meaning of other terms used in the Contract Documents, such as "specialties," "systems," "structure," "finishes," "accessories," and similar terms. Such terms are self-explanatory and have well-recognized meanings in the construction industry.

1. "Products" are items purchased for incorporation in the Work, whether purchased for the Project or taken from previously purchased stock. The term "product" includes the terms "material," "equipment," "system," and terms of similar intent.

2. "Named Products" are items identified by the manufacturer's product name, including make or model number or other designation, shown or listed in the manufacturer's published product literature that is current as of the date of the Contract Documents.

3. "Foreign Products," as distinguished from "domestic products," are items substantially manufactured (50 percent or more of value) outside the United States and its possessions. Products produced or supplied by entities substantially owned (more than 50 percent) by persons who are not citizens of, nor living within, the United States and its possessions are also considered to be foreign products.

4. "Materials" are products substantially shaped, cut, worked, mixed, finished, refined or otherwise fabricated, processed, or installed to form a part of the Work.

5. "Equipment" is a product with operational parts, whether motorized or manually operated, that requires service connections, such as wiring or piping.

6. Basis-of-Design Product Specification: Where a specific manufacturer's product is named and accompanied by the words "basis of design," including make or model or other designation, to establish the significant qualities related to type, function, dimension, in-service performance, physical properties, appearance, and other characteristics for purposes of evaluating comparable products of other named manufacturers.

7. Manufacturer's Warranty: Prepared written warranty published by individual manufacturer for a particular product and specifically endorsed by Manufacturer to Owner.

8. Special Warranty: Written warranty required by or incorporated into the Contract Documents, whether to extend time limit provided by manufacturer's warranty or to provide more rights to owner.

1.4 SUBSTITUTIONS

A. Requests for changes in products, materials, equipment, and methods of construction required by Contract Documents proposed by the Contractor after award of the Contract are considered requests for "substitutions." The following are not considered substitutions:

1. Substitutions requested by Bidders during the bidding period, and accepted prior to award of Contract, are considered as included in the Contract Documents and are not subject to requirements specified in this Section for substitutions.

2. Revisions to Contract Documents requested by the Owner or Architect/Engineer.

3. Specified options of products and construction methods included in Contract Documents.

4. Contractor's determination of and compliance with governing regulations and orders issued by governing authorities.

1.5 SUBMITTALS

A. Substitution Request Submittal: Requests for substitution will be considered if received within 30 days after commencement of the Work. Requests received more than 30 days after commencement of the Work may be considered or rejected at the discretion of the Owner and Architect/Engineer.

1. Submit 3 copies of each request for substitution for consideration. Submit requests in the form and in accordance with procedures required for Change Order proposals.

2. Identify the product, or the fabrication or installation method to be replaced in each request. Include related Specification Section and Drawing numbers.

3. Provide complete documentation showing compliance with the requirements for substitutions, and the following information, as appropriate:

a. Coordination information, including a list of changes or modifications needed to other parts of the Work and to construction performed by the Owner and separate Contractors that will become necessary to accommodate the proposed substitution.

b. A detailed comparison of significant qualities of the proposed substitution with those of the Work specified. Significant qualities may include elements such as size, weight, durability, performance and visual effect.

c. Product Data, including Drawings and descriptions of products, fabrication and installation procedures.

d. Samples, where applicable or requested.

e. A statement indicating the substitution's effect on the Contractor's Construction Schedule compared to the schedule without approval of the substitution. Indicate the effect of the proposed substitution on overall Contract Time.

f. Cost information, including a proposal of the net change, if any in the Contract Sum.

g. The Contractor's certification that the proposed is equal-to or better in every respect to that required by the Contract Documents and is appropriate for the applications indicated.

h. The Contractor's waiver of rights to additional payment or time that may subsequently become necessary because of the failure of the substitution to perform adequately.

4. ARCHITECT'S/ENGINEER'S ACTION

a. Within one week of receipt of the request for substitution, the Architect/Engineer will request additional information or documentation necessary for evaluation of the request.

b. Within two weeks of receipt of the request, or one week of receipt of the additional information or documentation, which ever is later, the Architect/Engineer will notify the Contractor of acceptance or rejection of the proposed substitution. If a decision on use of a proposed substitute cannot be made or obtained within the time allocated, use the product specified by name. Acceptance will be in the form of a Change Order.

1.6 QUALITY ASSURANCE

A. Source Limitations: To the fullest extent possible, provide products of the same kind from a single source.

B. Compatibility of Options: When the Contractor is given the option of selecting between 2 or more products or manufacturers for use on the Project, the product selected shall be compatible with products previously selected, even if previously selected products were also options.

1. Each prime contractor is responsible for providing products and construction methods that are compatible with products and construction methods of other prime or separate contractors.

2. If a dispute arises between prime contractors over concurrently selectable, but incompatible products, the Architect will determine which products shall be retained and which are incompatible and must be replaced.

C. Nameplates: Except for required labels and operating data, do not attach or imprint manufacturer's or producer's nameplates or trademarks on exposed surfaces of products that will be exposed to view in occupied spaces or on the exterior.

1. Labels: Locate required product labels and stamps on concealed surfaces or, where required for observation after installation, on accessible surfaces that are not conspicuous.

2. Equipment Nameplates: Provide a permanent nameplate on each item of service-connected or power-operated equipment. Locate on an easily accessible surface that is inconspicuous in occupied spaces. The nameplate shall contain the following information and other essential operating data:

a. Name of product and manufacturer
b. Model and serial number
c. Capacity
d. Speed
e. Ratings

1.7 PRODUCT DELIVERY, STORAGE, AND HANDLING

A. Deliver, store, and handle products according to the manufacturer's recommendations, using means and methods that will prevent damage, and loss, including theft.

1. Coordinate delivery with installation time to assure minimum holding time for items that are flammable, hazardous, easily damages, or sensitive to deterioration, theft, and other losses; and to prevent overcrowding of construction spaces.

2. Deliver products to the site in undamaged condition in the manufacturer's original sealed container or other packaging system, complete with labels and instructions for handling, storing, and unpacking, protecting, and installing.

3. Inspect products upon delivery to ensure compliance with the Contract Documents and to ensure that products are undamaged and properly protected.

4. Store products at the site in a manner that will facilitate inspection and measurement of quantity or counting of units.

5. Store heavy materials away from the Project structures in a manner that will not endanger the supporting construction.

6. Store products subject to damage by the elements above ground, under cover in a weather tight enclosure, with ventilation adequate to prevent condensation. Maintain temperature and humidity within range required by manufacturer's instructions.

B. All new installed materials shall be sealed from moisture penetration at the end of each day.

PART 2 - PRODUCTS

2.1 PRODUCT SELECTION

A. General Product Requirements: Provide products that comply with the Contract Documents, that are undamaged and, unless otherwise indicated, new at the time of installation. Discontinued items will not be accepted.

1. Provide products complete with accessories, trim, finish, safety guards, and other devices and details needed for a complete installation and the intended use and effect.

2. Standard Products: Where available, provide standard products of types that have been produced and used successfully in similar situations on other projects.

B. Product Selection Procedures: The Contract Documents and governing regulations govern product selection. Procedures governing product selection include the following:

1. Proprietary Specification Requirements: Where specifications name only a single product or manufacturer, provide the product indicated. No substitutions will be permitted.

2. Semiproprietary Specification Requirements: Where Specifications name two or more products or manufacturers, provide one of the products indicated. No substitutions will be permitted.

a. Where Specifications specify products or manufacturers by name, accompanied by the term "**or equal**" or "**or approved equal**," comply with the Contract Documents provisions concerning "substitutions" to obtain approval for use of an unnamed product.

3. Nonproprietary Specifications: When Specifications list products or manufacturers that are available and may be incorporated in the Work, but do not restrict the Contractor to use of these products only, the Contractor may propose any available product that complies with Contract requirements. Comply with Contract Document provisions concerning "substitutions" to obtain approval for use of an unnamed product or manufacturer.

4. Descriptive Specification Requirements: Where Specifications describe a product or assembly, listing exact characteristics required, with or without use of a brand or trade name, provide a product or assembly that provides the characteristics and otherwise complies with Contract requirements.

5. Performance Specification Requirements: Where Specifications require compliance with performance requirements only, and do not provide a list of acceptable products and/or

manufacturers, provide products that comply with these requirements and are recommended by the manufacturer for the application indicated.

a. Manufacturer's recommendations may be contained in published product literature or by the manufacturer's certification of performance.

6. Compliance with Standards, Codes, and Regulations: Where Specifications only require compliance with an imposed code, standard, or regulation, select a product that complies with the standards, codes, or regulations specified.

7. Visual Matching: Where Specifications require matching an established Sample (match existing), the Architect's/Engineer's decision will be final on whether a proposed product matches satisfactorily.

a. Where no product available within the specified category matches satisfactorily and complies with other specified requirements, comply with provisions of the Contract Documents concerning "substitutions" for selection of a matching product in another product category.

8. Visual Selection: Where specified product requirements include the phrase "...as selected from manufacturer's standard colors, patterns, textures..." or a similar phrase, select a product and manufacturer that complies with specified requirements. The Architect/Engineer will select the color, pattern, and texture from the full available product line of that manufacturer with final approval from Owner. Any selections within the product line which are unavailable, no longer made or superseded by another should be so marked. The use of the word "standard" in this context is defined as all colors offered by a manufacturer in their published literature and would not include the creation of a specially mixed color for this specific project not typically available.

2.2 PRODUCT SUBSTITUTIONS

A. Conditions: Contractor's substitution request will be received and considered by the Architect/Engineer when one or more of the following conditions are satisfied, as determined by the Architect/Engineer; otherwise requests will be returned without action except to record noncompliance with these requirements.

1. Extensive revisions to Contract Documents are not required.

2. Proposed changes are in keeping with the general intent of Contract Documents.

3. The request is timely, fully documented and properly submitted.

4. The request is directly related to an "or approved equal" clause or similar language in the Contract Documents.

5. The specified product or method of construction cannot be provided within the Contract Time. The request will not be considered if the product or method cannot be provided as a result of failure to pursue the Work promptly or coordinate activities properly.

6. A substantial advantage is offered the Owner, in terms of cost, time, energy conservation or other considerations of merit, after deducting offsetting responsibilities the Owner may be required to bear. Additional responsibilities for the Owner may include additional compensation to the Architect/Engineer for redesign and evaluation services, increased cost of other construction by the Owner or separate contractors, and similar considerations.

7. The specified product or method of construction cannot receive necessary approval by a governing authority, and the requested substitution can be approved.

8. The specified product or method of construction cannot be provided in a manner that is compatible with other materials, and where the Contractor certifies that the substitution will overcome the incompatibility.

9. The specified product or method of construction cannot be coordinated with other materials, and where the Contractor certifies that the proposed substitution can be coordinated.

10. The specified product or method of construction cannot provide a warranty required by the Contract Documents and where the Contractor certifies that the proposed substitution provides the required warranty.

B. The Contractor's submittal and Architect's/Engineer's acceptance of Shop Drawings, Product Data or Samples that relate to construction activities not complying with the Contract Documents does not constitute an acceptable or valid request for substitution, nor does it constitute approval.

PART 3 - EXECUTION

3.1 INSTALLATION OF PRODUCTS

A. Comply with manufacturer's instructions and recommendations for installation of products in the applications indicated. Anchor each product securely in place, accurately located and aligned with other Work.

B. Clean exposed surfaces and protect as necessary to ensure freedom from damage and deterioration at time of Substantial Completion.

END OF SECTION 01600

SECTION 01720 –PROJECT RECORD DOCUMENTS

PART 1 - GENERAL

1.1 REQUIREMENTS INCLUDED

A. Maintain a complete and accurate log of control and survey work on site as work progresses.

B. Throughout the Project duration maintain, on site, one set of the following record documents; record actual revisions to the work:

1. Contract Drawings
2. Electronic AutoCAD drawing files for Contract Drawing and Shop Drawings
3. Project Specifications
4. Addenda
5. Change Orders and other modifications to the Contract Drawings
6. Reviewed and approved shop drawings, product data, and samples
7. Written interpretations and clarifications
8. Field orders or written directives or instructions
9. Field test reports
10. Construction photographs

1.2 RELATED REQUIREMENTS

A. Section 01050: Field Engineering.

B. Section 01340: Shop Drawings, Working Drawings and Samples.

C. Section 01380: Construction Photographs.

1.3 MAINTENANCE OF DOCUMENTS AND SAMPLES

A. Store documents and samples in Contractor's field office apart from documents used for construction.

1. Provide files and racks for storage of documents.

2. Provide locked cabinet or secure storage space for storage samples.

B. File documents and samples in accordance with CSI/CSC format.

C. Maintain documents in a clean, dry, legible condition and in good condition and in good order. Do not use record documents for construction purposes.

D. Make documents and samples available at all times for inspection by the Architect/Engineer.

E. As a prerequisite for monthly progress payments, the Contractor is to exhibit the currently updated "record documents" for review by the Architect/Engineer and Owner.

1.4 MARKING DEVICES

A. Provide felt tip marking pens for recording information in the color code designated (RED) by the Architect/Engineer.

1.5 RECORDING

A. Label each document "PROJECT RECORD" in neat large printed letters.

B. Record information concurrently with construction progress.

1. Do not conceal any work until required information is recorded.

C. Drawings: Legibly mark to record actual consideration:

1. Depth of various elements of foundation in relation to finish first floor datum

2. Field changes of dimension and detail

3. Changes made by Field Order or by Change Order

4. Details not on original contract drawings

5. Major architectural and structural changes including relocation of doors, windows, etc.

6. Prior to contract closeout, this data shall be recorded to scale legibly on a clean contract set of documents. Where changes are to be recorded, the contract set drawings will be labeled and marked "As-Builts." Where the work was installed exactly as shown on the contract drawings the drawings shall not be disturbed other than being marked "As-Built." In showing the changes the same legend shall be used to identify stormwater structure, piping etc., as was used on the contract drawings. The Contractor shall review and sign the approved As-Built drawings and ascertain that all data furnished on the drawings are accurate and truly represent the work as actually installed. The drawings including those unchanged and changed shall be submitted to the Architect/Engineer when completed, together with two sets of "As-Built" prints and an electronic pdf format copy burned to a CD for review and forwarding to the Owner.

D. Specifications and Addenda: Legibly mark each Section to record:

1. Manufacturer, trade name, catalog number, and Supplier of each Product and items of equipment actually installed.

2. Changes made by Field Order or by Change Order.

1.6 SUBMITTAL

A. At Contract close-out, deliver Record Documents to the Engineer for the Owner.

B. Accompany submittal with transmittal letter in duplicate, containing:

1. Date
2. Project title and number
3. Contractor's name and address
4. Title and number of each Record Document
5. Signature of Contractor or his authorized representative

PART 2 - PRODUCTS (Not Used)

PART 3 - EXECUTION (Not Used)

END OF SECTION 01720

SECTION 02000
REFERENCED FDOT SPECIFICATIONS

PART 1 - GENERAL

1.1 SCOPE OF WORK

A. This Section covers the work necessary to provide for the construction where indicated on the Drawings.

1.2 RELATED WORK (NOT USED)

1.3 SUBMITTALS

The Contractor shall submit shop drawings in accordance with the Contract Documents:

A. Product data for reinforced concrete pipe, along with gaskets, is required to indicate performance in accordance with the specifications.

B. Shop drawings for drainage structures including: curb inlets, ditch bottom inlets, manholes, and mitered end sections is required to indicate performance in accordance with the specifications. Include shop drawings for frames, covers, and grates with each drainage structure.

C. Submit maintenance of traffic plan(s) for each phase of construction.

1.4 WORK SEQUENCE (NOT USED)

1.5 REFERENCE STANDARDS

Reference standards and recommended practices referred to in this Specification Section shall be the latest revision of any such document in effect at the bid time, unless otherwise noted. The following documents are a part of this Section. Where this Section differs from these documents, the requirements of this Section shall apply.

A. The July 2016 edition of the *FDOT Standard Specifications for Road and Bridge Construction* (Standard Specifications) and Roadway and Traffic Design Standards shall be referred to for construction, workmanship, and quality control as specified with exceptions as noted in this Section. The referenced FDOT Standard Specifications that apply to this project include the following sections along with the sections referenced within these sections:

- 100, Construction Equipment – General Requirements.
- 101, Mobilization.
- 102, Maintenance of Traffic.
- 104, Prevention, Control and Abatement of Erosion and Water Pollution.
- 110, Clearing and Grubbing.

- 125, Excavation for Structures and Pipe (Stormwater System Only).
- 425, Inlets, Manholes, and Junction Boxes.
- 430, Pipe Culverts.
- 449, Precast Concrete Drainage Products.
- 514, Plastic Filter Fabric (Geotextile).
- 520, Concrete Gutter, Curb Elements, and Traffic Separator.
- 524, Concrete Ditch and Slope Pavement.
- 530, Riprap.
- 536, Guardrail.
- 550, Fencing.
- 570, Performance Turf.
- 700, Highway Signing.

1. Where the referenced FDOT Specifications cite "the Department," this shall be modified to "the Owner and/or Engineer" by this contract.

2. Payment for this project is in accordance with the Bid Form.

3. Additional requirements superseding the applicable portions of the above FDOT Standard Specifications are provided in the subsequent sections of these Technical Specifications.

1.6 QUALITY ASSURANCE (NOT USED)

1.7 WARRANTIES

A. Warranties shall be in accordance with General Conditions, Supplementary Conditions, and the Contract Documents.

1.8 DELIVERY, STORAGE, AND HANDLING

A. The Contractor shall adhere to the requirements of the Contract Documents for storing and protecting the items specified in this Section.

1.9 QUALIFICATIONS (NOT USED)

1.10 TESTING REQUIREMENTS (NOT USED)

1.11 MAINTENANCE (NOT USED)

1.12 RECORD DRAWINGS (NOT USED)

PART 2 - PRODUCTS

2.1 GENERAL

A. The July 2016 edition of the *FDOT Standard Specifications for Road and Bridge Construction* (Standard Specifications) and Roadway and Traffic Design Standards shall be referred to for construction, workmanship, and quality control as specified with exceptions as noted in this Section. The referenced FDOT Standard Specifications that apply to this project include the following sections along with the sections referenced within these sections:

- 100, Construction Equipment – General Requirements.
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- 125, Excavation for Structures and Pipe (Stormwater System Only).
- 425, Inlets, Manholes, and Junction Boxes.
- 430, Pipe Culverts.
- 449, Precast Concrete Drainage Products.
- 514, Plastic Filter Fabric (Geotextile).
- 520, Concrete Gutter, Curb Elements, and Traffic Separator.
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1. Where the referenced FDOT Specifications cite "the Department," this shall be modified to "the Owner and/or Engineer" by this contract.

2. Payment for this project is in accordance with the Bid Form.

3. Additional requirements superseding the applicable portions of the above FDOT Standard Specifications are provided in the subsequent sections of these Technical Specifications.

PART 3 - EXECUTION

3.1 GENERAL

A. The July 2016 edition of the *FDOT Standard Specifications for Road and Bridge Construction* (Standard Specifications) and Roadway and Traffic Design Standards shall be referred to for construction, workmanship, and quality control as specified with exceptions as noted in this

Section. The referenced FDOT Standard Specifications that apply to this project include the following sections along with the sections referenced within these sections:

- 100, Construction Equipment – General Requirements.
- 101, Mobilization.
- 102, Maintenance of Traffic.
- 104, Prevention, Control and Abatement of Erosion and Water Pollution.
- 110, Clearing and Grubbing.
- 125, Excavation for Structures and Pipe (Stormwater System Only).
- 425, Inlets, Manholes, and Junction Boxes.
- 430, Pipe Culverts.
- 449, Precast Concrete Drainage Products.
- 514, Plastic Filter Fabric (Geotextile).
- 520, Concrete Gutter, Curb Elements, and Traffic Separator.
- 524, Concrete Ditch and Slope Pavement.
- 530, Riprap.
- 536, Guardrail.
- 550, Fencing.
- 570, Performance Turf.
- 700, Highway Signing.

1. Where the referenced FDOT Specifications cite "the Department," this shall be modified to "the Owner and/or Engineer" by this Contract.

2. Payment for this project is in accordance with the Bid Form.

3. Additional requirements superseding the applicable portions of the above FDOT Standard Specifications are provided in the subsequent sections of these Technical Specifications.

END OF SECTION

SECTION 02010 - STORM WATER POLLUTION PREVENTION PLAN

Project:
Harrison Blue Collection Center
Taylor County, Florida

Owner:
Taylor County Board of County Commissioners
201 East Green Street
Perry, Florida 32347

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Notice of Intent (NOI) Form (http://www.dep.state.fl.us/water/stormwater/npdes/forms/62-621.300_4b.pdf)

Notice of Termination (NOT) Form (http://www.dep.state.fl.us/water/stormwater/npdes/forms/62-621.300_6.pdf)

PART 1 -

1.1 SITE DESCRIPTION

A. Project Name and Location:

Harrison Blue Solid Waste Collection Facility
4472 Harrison Blue Rd, Perry, FL 32347

B. Owner Name and Address:

Taylor County Board of County Commissioners
108 North Jefferson St., Suite 102, Perry, FL 32347
Perry, Florida 32347

C. The intent of this contract is to secure all labor, equipment and materials required for the Harrison Blue Collection Center project in Taylor County, Florida. This project includes demolition of portions of the existing facility and reconstruction/improvement to include but not limited to fencing, new paved surfaces, storm water management system and attendant building construction as more fully detailed in the project plans and specifications. The following is a proposed construction sequence concerning sedimentation and erosion control.

1. Installing Perimeter sediment controls as indicated on the plan(s)
2. Remove/Salvage/Demo and lawfully dispose of existing designated project portions with careful attention to avoid disturbance of adjacent unaffected areas.
3. Construction of proposed improvements
4. Removal of Perimeter sediment controls after project completion and return of stability of disturbed areas

1.2 NAME OF RECEIVING WATERS

A. Rocky Creek - Indirect

1.3 GENERAL

A. Scope

1. This section covers the stormwater management practices that the Contractor shall employ in accordance with the Environmental Resource Permit (ERP) permit governing storm water discharges during construction and in accordance with erosion control practices specified in other sections.

2. The Contractor shall manage the discharge of stormwater from the site in accordance with the ERP and this document. The Contractor shall be responsible for conducting the stormwater management practices in accordance with the permit. The Contractor shall be responsible for any enforcement action taken or imposed by Federal or State agencies,

including the cost of fine, construction delays, and remedial actions resulting from the Contractor's failure to comply with the permit provisions.

3. The Contractor shall monitor the suitability of the designated management practices to achieve the stormwater quality provisions of the permit, and shall notify the Owner of the need to change management practices. If changes are ordered by the Owner, an adjustment in Contractor's fee shall be considered in accordance with the General Conditions. However, the Contractor's failure to monitor or report deficiencies to the Owner will result in the Contractor being liable for fines and construction delays from any Federal or State agency enforcement action.

1.4 EROSION AND SEDIMENT CONTROLS

A. Stabilization practices for this site include:

1. Minimized/Limited disturbance of adjacent unaffected areas.

2. Performance Turf/Vegetation

B. Structural practices for this site include:

1. Sediment Barriers.

2. Inlet Protection Devices

C. Sequence of Major Activities

D. The Contractor will be responsible for implementing the following erosion control and stormwater management. The Contractor may designate these tasks to certain subcontractors as he sees fit, but the ultimate responsibility for implementing these controls and ensuring their proper functioning remains with the general contractor.

1.5 CONSTRUCTION SEQUENCE

A. Post all applicable permit placards. The permit placards shall not be nailed to trees

B. Construct/Install sedimentation control device(s).

C. Secure approval to commence construction from Architect/Engineer/Owner Representative

D. Remove/Salvage/Demo and lawfully dispose of existing designated project portions with careful attention to avoid disturbance of adjacent unaffected areas.

E. Construct improvements.

F. Install/Reinstall Install Signage.

G. Removal of sedimentation control device(s)

1.6 OTHER CONTROLS

A. Waste Disposal

1. In Section 104 of the Erosion Control Plan, the Contractor shall describe the proposed procedure to comply with applicable state and local regulations for waste disposal, sanitary sewer and septic systems. All waste materials will be collected and stored in accordance with all local and state solid waste management regulations.

B. Sanitary Waste

1. All sanitary waste will be collected from the portable units a minimum of three times per week by a licensed portable facility provider in complete compliance with local and state regulation.

C. Hazardous Substances and Hazardous Waste

1. All hazardous waste materials shall be disposed of in the manner specified by local, state, and/or federal regulations and by the manufacturer of such products. Site personnel will be instructed in these practices by the job site superintendent, who will also be responsible for seeing that these practices are followed. Material Safety Data Sheets (MSDS's) for each substance with hazardous properties that is used on the job site will be obtained and used for the proper management of potential wastes that may result from these products. An MSDS will be posted in the immediate area where such product is stored and/or used and another copy of each MSDS will be maintained in the SWPPP file at the job site construction trailer office. Each employee who must handle a substance with hazardous properties will be instructed on the use of MSDS sheets and the specific information in the applicable MSDS for the product he/she is using, particularly regarding spill control techniques.

2. The contractor will implement the Spill Prevention Control and Countermeasures (SPCC) Plan found within this SWPPP and will train all personnel in the proper cleanup and handling of spilled materials. No spilled hazardous materials or hazardous wastes will be allowed to come in contact with storm water discharges. If such contact occurs, the storm water discharge will be contained on site until appropriate measures in compliance with state and federal regulations are taken to dispose of such contaminated storm water. It shall be the responsibility of the job site superintendent to properly train all personnel in the use of the SPCC plan.

3. Any spills of hazardous materials which are in quantities in excess of Reportable Quantities as deemed by EPA regulations shall be immediately reported to the EPS National Response Center 1-800-424-8802.

4. In order to minimize the potential for a spill of hazardous materials to come into contact with stormwater the following steps will be implemented:

   a. All materials with hazardous properties (such as pesticides, petroleum products, fertilizers, detergents, construction chemicals, acids, paints, paint solvents, cleaning solvents, additives for soil stabilization, concrete curing compounds and additives, etc.) will be stored in source in a secure location, under cover, when not in use.

b. The minimum practical quantity of all such materials will be kept on the job site.

c. A spill control and containment kit (containing, for example, absorbent such as kitty litter or sawdust, acid neutralizing powder, brooms, dust pans, mops, rags, gloves, goggles, plastic and metal trash containers, etc.) will be provided at the storage site.

d. All of the products in a container will be used before the container is disposed of.

e. All products will be used in strict compliance with instructions on the product label.

f. The disposal of excess or used products will be in strict compliance with instructions on the product label.

1.7 CONTAMINATED SOILS

A. Any contaminated soils (resulting from spills of materials with hazardous properties) which may result from construction activities will be contained and cleaned up immediately in accordance with the procedures given in the Spill Prevention Control and Countermeasures (SPCC) Plan and in accordance with applicable state and federal regulations.

B. The job site superintendent will be responsible for seeing that these procedures are followed.

1.8 COMPLIANCE WITH FEDERAL, STATE, AND LOCAL REGULATIONS

A. Contractor will obtain copies of any and all local and state regulations which are applicable to storm management and pollution minimization at this job site and will comply fully with such regulations. The contractor will submit written evidence of such compliance if requested by the Owner or any agent of a regulatory body. Contractor will comply with all conditions of the ERP for Construction Activities, including the conditions related to maintaining the SWPPP and evidence of compliance with the SWPPP at the job site and allowing regulatory personnel access to the job site and to records in order to determine compliance.

B. Owner has petitioned the appropriate regulatory agencies for authorization and recommended measures needed in dealing with endangered species located on the site.

1.9 MAINTENANCE INSPECTION PROCEDURES

A. Erosion and Sediment Control Maintenance and Inspection Practices

B. The following is a list of erosion and sediment controls to be used on this site during construction practice.

1. Stabilization practices for this site include:

a. Minimized/Limited disturbance of adjacent unaffected areas

b. Performance Turf/Vegetation

2. Structural practices for this site include:

   a. Sediment Control Barrier(s)

   b. Inlet Protection Devices

3. The following inspection and maintenance practices will be used to maintain erosion and sediment controls.

   a. All control measures will be inspected before and upon completion of any project activity but no less than at least once each week until such measures are approved for removal.

   b. All measures shall be maintained in good working order. If repairs are found to be necessary, they must be initiated within 7 days of report.

   c. A maintenance inspection report will be made after each inspection.

   d. The job site superintendent will be responsible for selecting the individuals who will be responsible for these inspections, maintenance and repair activities, and filling out inspection and maintenance reports.

   e. Personnel selected for the inspection and maintenance responsibilities will receive training from the job site superintendent. They will be trained in all inspection and maintenance practices necessary for keeping the erosion and sediment controls that are used onsite in good working order.

   f. Inspectors shall complete the forms provided in Appendix A when performing all inspections.

1.10 SPILL PREVENTION CONTROL AND COUNTERMEASURE (SPCC) PLAN

A. MATERIALS COVERED

B. The following materials or substances with known hazardous properties are expected to be present onsite during construction:

   Petroleum based products

C. MATERIAL MANAGEMENT PRACTICES

1. The following are the material management practices that will be used to reduce the risk of spills or other accidental exposure of materials and substances to storm water runoff.

D. GOOD HOUSEKEEPING

1. The following good housekeeping practices will be followed onsite during the construction project:

a. An effort will be made to store only enough products required to do the job.

b. All materials stored onsite will be stored in a neat, orderly manner and, if possible, under a roof or other enclosure.

c. Products will be kept in their original containers with the original manufacturer's label in legible condition.

d. Substances will not be mixed with one another unless recommended by the manufacturer.

e. Whenever possible, all of a product must be used up before disposing of the container.

f. Manufacturer's recommendations for proper use and disposal must be followed.

g. The job site superintendent shall be responsible for ensuring proper use and disposal of materials.

E. HAZARDOUS PRODUCTS

1. These practices shall be used to reduce the risks associated with hazardous materials:

a. Products must be kept in original containers with the original labels in legible condition.

b. Original labels and material safety data sheets (MSDS's) must be procured and used for each material.

c. Product containers and any surplus product must be disposed of per manufacturer's or local/state/federal government recommended methods.

d. A spill control aid containment kit (containing, for example, absorbent such as kitty litter or sawdust, acid neutralizing powder, brooms, dust pans, mops, rages, gloves, goggles, plastic and metal trash containers, etc.) shall be provided at the storage site.

F. PRODUCT SPECIFIC PRACTICES

1. The following product specific practices will be followed on the job site:

G. PETROLEUM PRODUCTS

1. All onsite vehicles/equipment shall be monitored for leaks and receive regular preventative maintenance to reduce the chance of leakage. Petroleum products must be stored in tightly sealed containers, which are clearly labeled. Any petroleum storage tanks used on site will be installed per all appropriate local/state/federal regulations. Any asphalt substances used onsite shall be applied according to the manufacturer's recommendations.

H. SPILL PREVENTION PLAN

1. Manufacturer's recommended methods for spill cleanup will be clearly posted and site personnel will be trained regarding these procedures and the location of the information and cleanup.

2. Materials and equipment necessary for spill cleanup will be kept in the material storage area onsite in the spill control and containment kit (containing, for example, absorbent such as kitty litter or sawdust, acid neutralizing powder, brooms, dust pans, mops, rags, gloves, goggles, plastic and metal trash containers, etc.)

3. All spills shall be cleaned up immediately after discovery.

4. Spills of toxic or hazardous materials shall be reported to the appropriate federal, state, and/or local government agency, regardless of the size of the spill. Spills of amounts that exceed Reportable Quantities of certain substances specifically mentioned in federal regulations (40 CFR 302 list and oil) shall be immediately reported to the EPA National Response Center, telephone 1-800-424-8802. Reportable Quantities of some substances which may be used at the job site are as follows:

   Oil-appearance of a film or sheen on water
   Pesticides usually 1 lb.
   Acids 5000 lb.
   Solvents, flammable 100 gal.

1.11 OWNER CERTIFICATION

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including possibility of fine and imprisonment for knowing violations."

Signed:_____ Position:_____

Printed Name:_____ Date:_____

1.12 CONTRACTOR'S CERTIFICATION

"I certify under penalty of law that I understand the terms and conditions of the general National Pollutant Discharge Elimination System (NPDES) permit that authorizes the stormwater discharges associated with industrial activity from the construction site identified as part of this certification. Further, by my signature, I understand that I am becoming a co-permittee, along with the owners(s) and other contractors and subcontractors signing such certifications, to the general NPDES stormwater permit for the stormwater discharges associated with industrial activity from the identified site. As a co-permittee, I understand that I, and my company, are legally required under the Clean Water Act, to ensure compliance with the terms and conditions

for the Storm Water Pollution Prevention Plan (SWPPP) developed under the NPDES storm water permit and the terms of the NPDES storm water permit."

Signature: Company Name: Responsible For:

SCHEDULE OF WORK ACTIVITIES

Dates	Activity
_____	Construct/Install Sediment Control Device(s) – Floating Turbidity Barrier
_____	Remove and lawfully dispose of pre-existing structure debris from site location. Do not disturb any of the surrounding unaffected areas and fishery structures (culverts, etc.)
_____	Construct Proposed Improvements
_____	Removal of Sedimentation Control Device(s)

Stormwater Pollution Prevention Plan Inspection Report Form

Inspections must occur at least once a week and within 24 hours of the end of a storm event that is 0.50 inches or greater.

Project Name:_____ FDEP NPDES Stormwater Identification Number: FLR10_____

Location	Rain data	Type of control (see below)	Date installed / modified	Current Condition (see below)	Corrective Action / Other Remarks

Condition Code:

G = Good M = Marginal, needs maintenance or replacement soon P = Poor, needs immediate maintenance or replacement

C = Needs to be cleaned O = Other

Control Type Codes

1. Silt Fence	10. Storm drain inlet protection	19. Reinforced soil retaining system	28. Tree protection
2. Earth dikes	11. Vegetative buffer strip	20. Gabion	29. Detention pond
3. Structural diversion	12. Vegetative preservation area	21. Sediment Basin	30. Retention pond
4. Swale	13. Retention Pond	22. Temporary seed / sod	31. Waste disposal / housekeeping
5. Sediment Trap	14. Construction entrance stabilization	23. Permanent seed / sod	32. Dam
6. Check dam	15. Perimeter ditch	24. Mulch	33. Sand Bag
7. Subsurface drain	16. Curb and gutter	25. Hay Bales	34. Other
8. Pipe slope drain	17. Paved road surface	26. Geotextile	
9. Level spreaders	18. Rock outlet protection	27. Rip-rap	

Inspector Information:

_____ _____ _____

Name Qualification Date

The above signature also shall certify that this facility is in compliance with the Stormwater Pollution Prevention Plan and the State of Florida Generic Permit for Stormwater Discharge from Large and Small Construction Activities if there are not any incidents of non-compliance identified above.

* * * * * *

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations."

_____ _____

Name (Responsible Authority) Date

END OF SECTION 02010

SECTION 02050 - DEMOLITION

PART 1 - GENERAL

1.1 RELATED DOCUMENTS

A. Drawings and general provisions of the Contract, including General and Supplementary Conditions and Division 1 Specification Sections, apply to this Section.

1.2 SCOPE OF WORK

A. Unless noted otherwise, the work includes demolition and removal of all materials and debris at proposed project site not noted to be salvaged to Owner. Materials resulting from demolition work shall become the property of the Contractor and shall be removed from the limits of the property and disposed of in a manner which is legal and in accordance with local codes.

1.3 PROTECTION

A. Protect contiguous and nearby structures from danger by temporary covers, shoring, bracing, and supports. Repair or replace items damaged during the performance of the work at no expense to Owner.

B. Where pedestrian or vehicle driver safety is endangered in the area of the demolition and removal work, erect barricades with flashing lights. Provide flagmen for traffic control, if required.

C. Contractor's insurance shall specifically hold harmless the owner of the property from all claims arising from the demolition work. Contractor shall procure and shall maintain during the life of this Contract, "Worker's Compensation Insurance" as required by State and Federal law. In addition, Contractor shall procure and shall maintain during the life of this Contract, "Contractor's Public Liability and Property Damages Insurance and Vehicle Liability Insurance" in an amount of not less than $1,000,000 for injuries, including accidental death, to any one person, and subject to the same limit for each person, in an amount not less than $1,000,000 on account of one accident, and "Contractor's Property Damage Insurance" in an amount of not less than $1,000,000.

1.4 SUBMITTAL

A. Contractor shall furnish Owner with Certificates of Insurance showing the type, amount, class of operations covered, effective dates, and date of expiration of policies for both the Contractor and his/her subcontractors.

B. Contractor shall prepare a detailed description and schedule of the proposed procedure to accomplish the demolition and removal of demolished materials and debris and shall submit such description to Owner for approval before commencing work. The procedure shall provide for careful removal and disposition of material specified to be salvaged, coordination with other work in progress, and a disconnection schedule of utility services. The procedures shall include a

detailed description of the methods and equipment to be used for each operation, and the proposed sequence of operation.

1.5 EXPLOSIVES

A. Use of explosives shall not be permitted.

PART 2 - PRODUCTS (Not Used)

PART 3 - EXECUTION

3.1 PREPARATION

A. Disconnection of utility services as required shall be coordinated with the Agency responsible for the service before the start of work.

3.2 DEMOLITION

A. Unless noted otherwise, the entire structure shall be demolished including pilings, foundations, structure members, connectors, etc.

B. When utility lines are encountered, Contractor shall contact the respective utility owner/operator to arrange for removal or relocation as necessary.

C. Salvage materials (Contractor's portion) shall be removed from Owner's property daily. Materials of value shall not be sold at the project site. All materials shall be fully and completely removed. No materials shall be buried within the project limits.

D. Debris and rubbish shall be removed and transported in a manner that will prevent spillage in the water or on the streets or adjacent properties. All regulations and fees for disposal are the responsibility of Contractor.

3.3 RESTORATION OF SITE

A. After the demolition is complete, Contractor shall ensure that all trash and debris resulting from the demolition activities have been removed and the area thoroughly policed for litter.

B. If Owner does not request that additional fill dirt be brought in, then Contractor shall grade the area as smooth and level as possible. The area shall then be seeded & mulched in accordance with these specifications and/or local requirements.

C. If Owner does request that additional fill dirt be brought in, then Contractor shall bring in the required quantity of select fill dirt and compact and test the backfill in accordance with Section 02200, Earthwork. The area shall then be graded smooth and level and seeded & mulched.

END OF SECTION 02050

SECTION 02700
EARTHWORK AND PAVING

PART 1 - GENERAL

1.1 SCOPE OF WORK

A. This Section covers the work necessary to provide for the construction of all pavement where indicated on the Drawings.

1.2 RELATED WORK (NOT USED)

1.3 SUBMITTALS

The Contractor shall submit shop drawings in accordance with the Contract Documents:

A. Limerock material submittal is to be made to include liquid limit, plastic index, gradation, certification regarding deleterious material, limerock bearing ratio (LBR), Florida Department of Transportation (FDOT) pit number, and other information as required to indicate performance in accordance with the specifications.

B. Information regarding asphaltic concrete materials and mix shall be submitted as required by the referenced FDOT specifications.

1.4 WORK SEQUENCE (NOT USED)

1.5 REFERENCE STANDARDS

Reference standards and recommended practices referred to in this Specification Section shall be the latest revision of any such document in effect at the bid time, unless otherwise noted. The following documents are a part of this Section. Where this Section differs from these documents, the requirements of this Section shall apply.

A. The July 2016 edition of the *FDOT Standard Specifications for Road and Bridge Construction* (Standard Specifications) and Roadway and Traffic Design Standards shall be referred to for construction, workmanship, and quality control as specified with exceptions as noted in this Section.

1. Where the referenced FDOT Specifications cite "the Department," this shall be modified to "the Owner and/or Engineer" by this contract.

2. The Contractor shall retain an independent testing agency, as approved by the Engineer, to perform all tests, including tests referenced to be performed by the Engineer.

3. Payment for this project is in accordance with the Bid Form.

B. American Society of Testing and Materials (ASTM)

1. ASTM D1556—Standard Test Method for Density and Unit Weight of Soil in Place by the Sand-Cone Method.

2. ASTM D1557—Standard Test Methods for Laboratory Compaction Characteristics of Soil Using Modified Effort (56,000 ft-lbf/ft^3 (2,700 kN-m/m^3)).

3. ASTM D2167—Standard Test Method for Density and Unit Weight of Soil in Place by the Rubber Balloon Method.

4. ASTM D6938—Standard Test Method for In-Place Density and Water Content of Soil and Soil-Aggregate by Nuclear Methods (Shallow Depth).

1.6 QUALITY ASSURANCE

A. The Contractor shall perform field-density tests along the centerline of construction or as directed by the Engineer and in accordance with the FDOT's *Standard Specifications for Road and Bridge Construction*, July 2016 FDOT Standard.

B. The Contractor shall field check the depth of stabilization and/or limerock at each road crossing with a pipeline.

C. The Engineer may require additional testing as deemed necessary. The Engineer shall interpret test results and the Contractor shall perform remedial work as directed by the Engineer. The Contractor shall provide labor to the Engineer for help in performing tests and/or checking line and grade at no additional cost to the Owner.

D. Laboratory maximum dry density of soil mixtures at optimum moisture shall be determined by ASTM D1557 for subgrade, stabilized subgrade, and limerock base course.

E. Field density of stabilized subgrade and soils or soil mixtures in fill or backfill shall be determined by ASTM D1556, D2167, or D6938 for limerock base course.

F. Bearing value of stabilized subgrade shall be determined by the methods required for determining limerock bearing ratio (LBR) according to the FDOT Standard Specification FM 5-515.

G. Field density of stabilized subbase shall be 98% or greater of the Modified Proctor maximum dry density, ASTM D1557.

H. Field density of limerock base course shall be 98% or greater of the Modified Proctor maximum dry density, ASTM D1557.

I. The Engineer shall have sole responsibility for interpreting all test results. The Contractor shall bear the cost of all retests due to failure to achieve specified requirements.

1.7 WARRANTIES

A. Warranties shall be in accordance with General Conditions, Supplementary Conditions, and Specification Section 01780, Warranties and Bonds.

1.8 DELIVERY, STORAGE, AND HANDLING (NOT USED)

1.9 QUALIFICATIONS (NOT USED)

1.10 TESTING REQUIREMENTS (NOT USED)

1.11 MAINTENANCE (NOT USED)

1.12 RECORD DRAWINGS (NOT USED)

PART 2 - PRODUCTS

2.1 GENERAL (NOT USED)

2.2 ROCK BASE

A. The following sections of the Standard Specifications shall apply:

1. Section 200-1, Description.
2. Section 200-2, Materials.

2.3 STABILIZING MATERIALS

A. The following sections of the Standard Specifications shall apply:

1. Section 160-1, Description.
2. Section 160-2, Materials.

2.4 PRIME AND TACK COATS FOR BASE COURSES

A. The following sections of the Standard Specifications shall apply:

1. Section 300-1, Description.
2. Section 300-2, Materials.

2.5 ASPHALT

A. The following sections of the Standard Specifications shall apply:

1. Section 334-1, Description.
2. Section 334-2, Materials.
3. Section 334-3, General Composition of Mixture.
4. Section 334-5, Acceptance of the Mixture.

PART 3 - EXECUTION

3.1 EXCAVATION AND EMBANKMENT

A. The following sections of the Standard Specifications shall apply:

1. Section 120-1, Description.
2. Section 120-2, Classifications of Excavation.
3. Section 120-3, Preliminary Soils Investigation.
4. Section 120-4, Removal of Unsuitable Materials and Existing Roads.
5. Section 120-5, Disposal of Surplus and Unsuitable Material.
6. Section 120-6.1, Materials for Borrow.
7. Section 120-7, Materials for Embankment.
8. Section 120-8, Embankment Construction.
9. Section 120-9, Compaction Requirements.
10. Section 120-10, Acceptance Program.
11. Section 120-11, Maintenance and Protection of Work.
12. Section 120-12, Construction.

B. Exceptions

1. Section 120-4.1, Subsoil Excavation: Unsuitable soils shall be those in Classifications A-6, A-7, or A-8 in the American Association of State Highway and Transportation Officials (AASHTO) System.

2. Section 120-4.2, Construction Over Existing Old Road: Where removal of existing pavement is called for, it shall be removed to the full depth as indicated in the cross-sections and replaced with new limerock and paving or other treatment in accordance with the Drawings and details.

3. Section 120-5.2, Disposal of Muck on Side Slopes: Disposing of muck on side slopes shall not apply.

4. Section 120-9.2.1, General: Laboratory maximum dry density shall be determined by Modified Proctor, ASTM D1557. Field densities shall be determined by ASTM D1556, D2167, or D6938. All embankments shall be compacted to not less than 95% of the maximum dry density, as determined by modified Proctor, ASTM D1557.

5. Section 120-12.1, Construction Tolerances: No tolerance greater than 0.1-foot above or below the plan cross-section will be allowed.

3.2 STABILIZING

A. The following sections of the Standard Specifications shall apply:

1. Section 160-3, Construction Methods.

2. Section 160-4, Acceptance Program for Mixed Materials.

B. Exceptions

1. Section 160-2.4, Granular Subbase: Contractor may not substitute 6 inches of Granular Subbase for 12 inches of Stabilization unless such substitution is specifically indicated on the Drawings.

2. Section 160-4.2.1.2, Undertolerance in Bearing Value Requirements: no undertolerance will be acceptable.

3.3 LIMEROCK BEARING RATIO AND DENSITIES

A. Stabilized finish grade and stabilized shoulders shall have a minimum Limerock Bearing Ration (LBR) value of 40.

B. Field density of stabilized finished grade shall be a minimum of 98% of the Modified Proctor maximum dry density as specified in ASTM D1557 to a minimum depth of 12 inches as shown on the Drawings.

3.4 PRIME AND TACK COATS

A. The following sections of the Standard Specifications shall apply:

1. Section 300-3.1, Pressure Distributor.
2. Section 300-3.2, Sampling Device.
3. Section 300-3.3 Temperature Sensing Device.
4. Section 300-5, Cleaning Base and Protection of Adjacent Work.
5. Section 300-6, Weather Limitations.
6. Section 300-7, Application of Prime Coat.
7. Section 300-8, Application of Tack Coat.

3.5 ROCK BASE

A. The following sections of the Standard Specifications shall apply:

1. Section 200-3, Equipment.
2. Section 200-4, Transporting Rock.
3. Section 200-5, Spreading Rock.
4. Section 200-6, Compacting and Finishing Base.
5. Section 200-7, Acceptance Program.
6. Section 200-8, Priming and Maintaining.

B. Exceptions

1. Section 200-7.2.1, Density: The minimum density which will be acceptable for paved areas will be 98% of the maximum dry density as determined by Modified Proctor, ASTM D1557.

2. Section 200-7.3.1.2, Depth and Surface Testing Requirements: Thickness of base shall be measured at intervals not to exceed 200 feet.

3.6 ASPHALT

A. The following sections of the Standard Specifications shall apply:

1. Section 320-6, Preparation of the Mixture.
2. Section 320-7, Transportation of the Mixture.
3. Section 330-1, Description.
4. Section 330-2, Quality Control (QC) Requirements.
5. Section 330-3, Limitations of Operations.
6. Section 330-4, Surface Preparation.
7. Section 330-5, Paving Equipment.
8. Section 330-6, Placing Mixture.
9. Section 330-7, Compacting Mixture.
10. Section 330-8, Joints.
11. Section 330-9, Surface Requirements.
12. Section 330-10, Protection of Finished Surface.

B. The Engineer reserves the right to test any portion of the roadway at any time.

C. Asphalt spread rate, tack, and temperature will be kept by the person responsible for quality control, and may be checked by the project's resident observer at any time.

3.7 PAVEMENT REPAIR

A. At his own expense the Contractor shall repair all damage to pavement as a result of work under this Contract in a manner satisfactory to the Engineer. Pavement shall be repaired to match the original surface material thickness and original grade. However, the asphalt concrete thickness shall not be less than 2 inches. The repair shall include preparing the subgrade, placing and compacting the applicable base, priming the limerock base, and placing and maintaining the surface treatment as specified in this Section.

B. The width of all repairs shall extend at least 12 inches beyond the limit of the damage. The edge of the pavement to be left in place shall be cut to a true edge with a saw or other approved method so as to provide a clean edge to abut the repair. The line of the repair shall be reasonably uniform with no unnecessary irregularities.

3.8 JOINTS

A. General pavement joints within asphalt or concrete driveways and roadways and where specified or directed by the Engineer, shall be mechanically sawed butt joints. The edges of asphalt pavement shall be trimmed to straight lines which a roller can follow or formed.

END OF SECTION

SECTION 03301
CAST-IN-PLACE CONCRETE

PART 1 - GENERAL

1.1 SCOPE OF WORK

A. The Contractor shall furnish all labor, materials, equipment, and incidentals required to perform all concrete work as ordered by the Engineer, as shown on the Drawings, and as specified in this Section.

B. Work shall conform to all requirements of ACI 301, except as modified by these Contract Documents.

1.2 RELATED WORK (NOT USED)

1.3 SUBMITTALS

Submit full fabrication drawings and technical data on all materials and components. Submit other data specified in this Section when required. Submittals shall include those required by ACI 301 and the following:

A. Shop Drawings and Technical Data

1. Concrete mix for each formulation of concrete proposed for use, including constituent quantities per cubic yard, water cementitious ratio, type, and manufacturer of cement.

B. Test Reports

1. Concrete mix for each formulation of concrete proposed for use, including constituent quantities per cubic yard, water cementitious ratio, type and manufacturer of cement, and either a. or b. below:

   a. Standard deviation data for each proposed concrete mix based on statistical records.

   b. Water cementitious ratio curve for each proposed concrete mix based on laboratory tests. Give average cylinder strength test results at 28 days for laboratory concrete mix designs. Provide results of 7- and 14-day tests if available.

2. Concrete compressive strength, air content, and slump tests.

1.4 WORK SEQUENCE (not used)

1.5 REFERENCE STANDARDS

Reference standards and recommended practices referred to in this Specification Section shall be the latest revision of any such document in effect at the time the Contract Documents were signed and sealed by the Engineer of Record, unless indicated otherwise. The following documents are a part of this Section. Where this Section differs from these documents, the requirements of this Section shall apply.

A. American Society for Testing and Materials (ASTM)

1. ASTM A153—Standard Specification for Zinc Coating (Hot-Dip) on Iron and Steel Hardware.
2. ASTM A615—Standard Specification for Deformed and Plain Carbon-Steel Bars for Concrete Reinforcement.
3. ASTM C31—Standard Practice for Making and Curing Concrete Test Specimens in the Field.
4. ASTM C33—Standard Specification for Concrete Aggregates.
5. ASTM C39/C39M—Standard Test Method for Compressive Strength of Cylindrical Concrete Specimens.
6. ASTM C94—Standard Specification for Ready-Mixed Concrete.
7. ASTM C109/C109M—Standard Test Method for Compressive Strength of Hydraulic Cement Mortars (Using 2-In. or 50-mm Cube Specimens).
8. ASTM C143—Standard Test Method for Slump of Hydraulic-Cement Concrete.
9. ASTM C150—Standard Specification for Portland Cement.
10. ASTM C171—Standard Specification for Sheet Materials for Curing Concrete.
11. ASTM C173—Standard Test Method for Air Content of Freshly Mixed Concrete by the Volumetric Method.
12. ASTM C231—Standard Test Method for Air Content of Freshly Mixed Concrete by the Pressure Method.
13. ASTM C309—Standard Specification for Liquid Membrane-Forming Compounds for Curing Concrete.
14. ASTM C618—Standard Specification for Coal Fly Ash and Raw or Calcined Natural Pozzolan for Use in Concrete.
15. ASTM C882—Standard Test Method for Bond Strength of Epoxy-Resin Systems Used With Concrete By Slant Shear.
16. ASTM C920—Standard Specification for Elastomeric Joint Sealants.
17. ASTM C1202—Standard Test Method for Electrical Indication of Concrete's Ability to Resist Chloride Ion Penetration.
18. ASTM D6690—Standard Specification for Joint and Crack Sealants, Hot Applied, for Concrete and Asphalt Pavements.
19. ASTM F2329—Standard Specification for Zinc Coating, Hot-Dip, Requirements for Application to Carbon and Alloy Steel Bolts, Screws, Washers, Nuts, and Special Threaded Fasteners.

B. American Concrete Institute (ACI)

1. ACI 117—Specifications for Tolerances for Concrete Construction and Materials.
2. ACI 301-10—Specifications for Structural Concrete.
3. ACI 305.1—Specification for Hot Weather Concreting.
4. ACI 305R—Hot Weather Concreting.
5. ACI 306R—Cold Weather Concreting.
6. ACI 306.1—Standard Specification for Cold Weather Concreting.

1.6 QUALITY ASSURANCE

A. Reinforced concrete shall comply with ACI 301 and other stated requirements, codes, and standards. Notify the Engineer in writing when conflicts exist.

B. Only one source of cement and aggregates shall be used on any one structure. Concrete shall be uniform in color and appearance.

C. A firm providing field testing and inspection services will be approved by the Owner. The cost of such work shall be paid by the Contractor and reimbursed by the Owner under the Concrete Testing Allowance. The following items shall be tested by the Owner to verify conformity with this Section:

1. Concrete placements—compressive strength (cylinders), compressive strength (cores), slump, and air content.
2. Other materials or products that may come under question.
3. All materials incorporated in the work shall conform to accepted samples.

1.7 WARRANTIES (NOT USED)

1.8 DELIVERY, STORAGE, AND HANDLING (NOT USED)

1.9 QUALIFICATIONS (NOT USED)

1.10 TESTING REQUIREMENTS (NOT USED)

1.11 WEATHER CONSTRAINTS (NOT USED)

PART 2 - PRODUCTS

2.1 GENERAL

A. Like items of materials shall be the end products of one manufacturer to provide standardization of appearance, maintenance, and manufacturer's service.

B. Materials shall comply with this Section and any applicable State or local requirements.

2.2 CONCRETE MIX MATERIALS

A. Cement: Domestic Portland cement complying with ASTM C150, Type II. Air entraining cements shall not be used. The brand of cement shall be subject to approval by the Engineer and one brand shall be used throughout the Work.

B. Water: Potable water conforming to ASTM C1602.

C. Admixtures: Admixtures shall be free of chlorides and alkalis (except for those attributable to water). When more than one admixture is required to be used in a concrete mix, the admixtures shall be from the same manufacturer. Admixtures shall be compatible with the concrete mix, including other admixtures, and shall be suitable for use in contact with potable water after 30 days of concrete curing.

D. Fly Ash: ASTM C618, Class F except that the Loss on Ignition (LOI) shall be limited to 3% maximum.

2.3 CONCRETE MIXES

A. Comply with ACI 301 and the following concrete mix requirements:

1. Exposure Classes: S1, F0, P0, C1.
2. Nominal Maximum Aggregate Size: 1 inch.
3. Concrete Compressive Strength f'c: 5,000 psi at 28 days.
4. The maximum water soluble chloride ion concentration in hardened concrete after 28 days shall not exceed 0.10 percent by weight of cement.
5. Maximum water to Cementitious material ratio, w/cm, shall not exceed 0.40.

2.4 CONCRETE REINFORCEMENT

A. Reinforcing steel shall be deformed bars and shall comply with ASTM A615, Grade 60. Reinforcement shall not be coated.

B. Reinforcing steel shall be supported in standard accessories, held rigidly and accurately in place, and protected against displacement before and during placement of concrete.

C. Reinforcement chair legs that rest on concrete surfaces that will be exposed in the finished structure shall be fabricated of stainless steel or shall be plastic coated.

D. Reinforcement lap slices, hooks, and development lengths shall be in accordance with the rebar splice and hook schedule shown on the Drawings.

2.5 CONCRETE CURING MATERIALS

A. If used, liquid curing compound shall conform to ASTM C309, Type 1-D (Class A or B) or ASTM C1315, Type 1-D (Class A). Compound shall contain no wax, paraffin, or oil.

PART 3 - EXECUTION

3.1 CONCRETE MIXING AND TRANSPORTING

A. Concrete shall be ready-mixed concrete in accordance with ASTM C94. No hand mixing will be permitted. Clean each transit mix truck drum and reverse drum rotation before the truck proceeds under the batching plant. Equip each transit mix truck with a continuous, nonreversible, revolution counter showing the number of revolutions at mixing speeds.

B. Ready mix concrete shall be transported to the site in watertight agitator or mixer trucks loaded not in excess of their rated capacities as stated on the name plate.

C. Keep the water tank valve on each transit truck locked at all times. Any addition of water must be directed by the Engineer. Added water shall be incorporated by additional mixing of at least 35 revolutions. All added water shall be metered and the amount of water added shall be shown on each delivery ticket.

D. Re-tempering (mixing with or without additional cement, aggregate, or water) of concrete or mortar which has reached initial set will not be permitted.

E. Furnish a delivery ticket for ready-mixed concrete to the Engineer as each truck arrives. Each ticket shall provide a printed record of the weight of cement and each aggregate as batched individually. Use the type of indicator that returns for zero punch or returns to zero after a batch is discharged. Clearly indicate the weight of fine and coarse aggregate, cement, and water in each batch; the quantity delivered; the time any water is added; and the numerical sequence of the delivery. Show the time of day batched and time of discharge from the truck. Indicate the number of revolutions of the truck mixer.

F. Temperature and Mixing Time Control

1. In cold weather, do not allow the as-mixed temperature of the concrete and concrete temperatures at the time of placement in the forms to drop below 40°F.
2. If the water or aggregate has been heated, combine the water with aggregate in the mixer before cement is added. Do not add cement to mixtures of water and aggregate when the temperature of the mixture is greater than 90°F.
3. In hot weather, cool ingredients before mixing to maintain temperature of the concrete below the maximum placing temperature of 95°F. If necessary, substitute well-crushed ice for all or part of the mixing water.
4. The maximum time interval between adding mixing water and/or cement to the batch and placing concrete in the forms shall not exceed the values shown in Table 1.

TABLE 1
MAXIMUM TIME TO DISCHARGE OF CONCRETE

Air or Concrete Temperature (whichever is higher)	Maximum Time
80 to 90°F (27 to 32°C)	45 minutes
70 to 79°F (21 to 26°C)	60 minutes
40 to 69°F (5 to 20°C)	90 minutes

G. If an approved high-range water-reducer (plasticizer) is used to produce plasticized concrete, the maximum time interval shall not exceed 90 minutes.

3.2 CONCRETE APPEARANCE

A. Concrete mix showing either poor cohesion or poor coating of the coarse aggregate with paste shall be remixed. If this does not correct the condition, the concrete shall be rejected.

B. Concrete for the work shall provide a homogeneous structure which, when hardened, will have the required strength, durability, and appearance. When concrete surfaces are stripped, the

concrete when viewed in good lighting from 10 feet away shall be pleasing in appearance and at 20 feet shall show no visible defects.

3.3 FIELD TESTS

A. The testing agency will take sets of three field control cylinder specimens during the progress of the work, in compliance with ASTM C31. The number of sets of concrete test cylinders taken of each class of concrete placed each day shall not be fewer than one set nor fewer than one set for each 100 cubic yards of concrete nor fewer than one set for each 5,000 square feet of surface area for slabs or walls. The total number of sets shall be at least five for the project or at least one set from each batch where fewer than five batches. For each set, one cylinder shall be broken at 7 days and two cylinders shall be broken and their strengths averaged at 28 days. When the average 28-day compressive strength of the cylinders in any set falls below the specified compressive strength or below proportional minimum 7-day strengths (where the proper relation between 7- and 28-day strengths has been established by tests), the Engineer may reject the concrete represented by the set of cylinders and may require modification of the concrete and/or require modification of the proportions, water content, or temperature conditions of the design mix to achieve the required strengths.

B. The Contractor shall cooperate in testing by allowing free access to the work for selecting samples, providing an insulated closed curing box for specimens, protecting the specimens against injury or loss through his/her operations, and furnishing material and labor required for taking concrete cylinder samples. All shipping of specimens will be paid for by the Owner.

C. Slump tests will be made in the field by the testing agency in conformity with ASTM C143.

D. Tests for air content shall be made in compliance with either the pressure method complying with ASTM C231 or by the volumetric method complying with ASTM C173.

3.4 HOT AND COLD WEATHER CONCRETING

A. Cold Weather Concreting

1. *Cold weather* is defined as a period when the average daily outdoor temperature drops below 40°F for more than 3 successive days. The average daily temperature shall be calculated as the average of the highest and the lowest temperature during the period from midnight to midnight.

2. Cold weather concreting shall conform to ACI 306.1 and the additional requirements specified in this Section. Temperatures at the concrete placement shall be recorded at 12-hour intervals (minimum).

3. The Contractor shall discuss a cold weather work plan with the Engineer. The discussion shall encompass the methods and procedures proposed for use during cold weather, including the production, transportation, placement, protection, curing, and temperature monitoring of the concrete. The procedures to be implemented upon abrupt changes in weather conditions or equipment failures shall also be discussed. Cold weather concreting shall not begin until the work plan is acceptable to the Engineer.

4. During periods of cold weather, concrete shall be protected to provide continuous warm, moist curing (with supplementary heat when required) for a total of at least 350 degree-days of curing.

   a. *Degree-days* are defined as the total number of 24-hour periods multiplied by the weighted average daily air temperature at the surface of the concrete (e.g., 5 days at an average of 70°F = 350 degree-days).

   b. To calculate the weighted average daily air temperature, sum hourly measurements of the air temperature in the shade at the surface of the concrete taking any measurement less than 50°F as 0°F. Divide the sum thus calculated by 24 to obtain the weighted average temperature for that day.

5. Salt, manure, or other chemicals shall not be used for protection.

6. The protection period for concrete being water cured shall not be terminated during cold weather until at least 24 hours after water curing has been terminated.

B. Hot Weather Concreting

1. *Hot weather* is defined as job-site conditions that accelerate the rate of moisture loss or rate of cement hydration of freshly mixed concrete, including an ambient temperature of 80°F or higher, and an evaporation rate that exceeds 0.2 lb/sq ft/hr as determined ACI 305.1.

2. Concrete placed during hot weather shall be batched, delivered, placed, cured, and protected in compliance with the recommendations of ACI 305R, requirements of ACI 301, and requirements of ACI 305.1.

3. The Contractor shall discuss with the Engineer a work plan describing the methods and procedures proposed to use for concrete placement and curing during hot weather. Hot weather concreting shall not begin until the work plan is acceptable to the Engineer.

3.5 CONCRETE FINISHES

A. Concrete for the top of slabs shall have a float finish in accordance with ACI 301.

3.6 CONCRETE REPAIR (NOT USED)

END OF SECTION

PART 5 – DRAWINGS (BOUND SEPARATELY)

\\JEACAD\Drafting\20445 Taylor County\019 Harrison Blue Collection Center Improvements\Contract Drawings\General\20445019-G-01.dwg

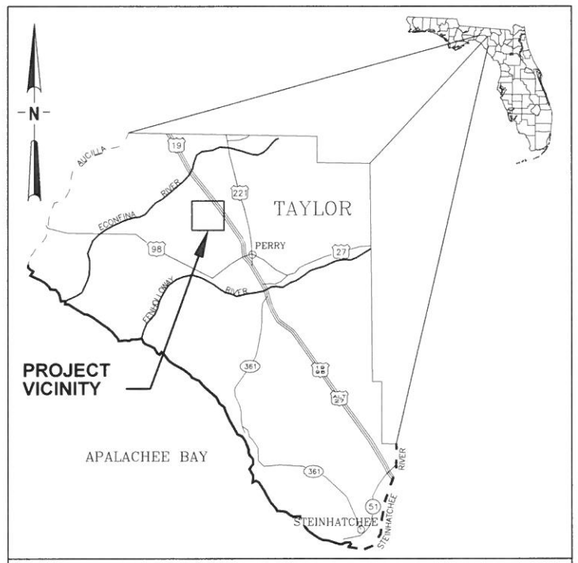
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Plotted: 4/24/17 4:30pm URosario

HARRISON BLUE

COLLECTION CENTER IMPROVEMENTS

TAYLOR COUNTY, FLORIDA

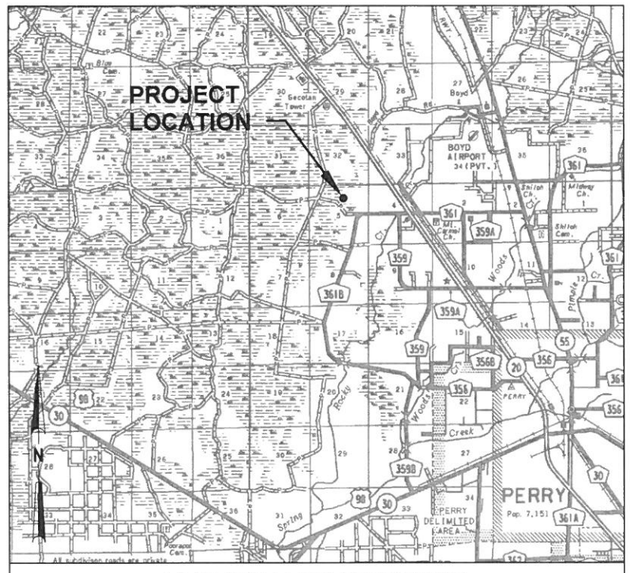


SITE VICINITY MAP

PREPARED BY:

JONES EDMUNDS

730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821
CERTIFICATE OF AUTHORIZATION #1841



PROJECT LOCATION MAP

PROJECT NO: 20445-019-01 **FINAL** **APRIL 2017**

LAST SAVED: 4/24/2017 3:11 PM UROSARIO

PLOTTED: 4/24/2017 04:30 PM UDENI ROSARIO

GENERAL NOTES

REFERENCED DATA

1. TOPOGRAPHIC SURVEY DATED SEPTEMBER 13, 2016 AND PERFORMED BY DELTA PROFESSIONAL LAND SERVICES, LLC., A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR.

   DELTA PROFESSIONAL LAND SERVICES, LLC.
   4510 MAY POP ROAD, GREENVILLE, FL 32331
   (850) 584-2849
   LDRDELTA@FAIRPOINT.NET

2. ALL ELEVATIONS ARE BASED ON THE NAVD 88. THE HORIZONTAL CONTROL IS BASED ON NAD 83, FLORIDA STATE PLANE, NORTH ZONE, U. S. FEET. SURVEY BEARINGS ARE BASED ON THE CENTERLINE OF WOODS CREEK ROAD.

3. THE SURVEY INFORMATION CONTAINED HEREIN WAS OBTAINED FOR DESIGN PURPOSES AND MAY NOT BE A FULL REPRESENTATION OF ACTUAL CONDITIONS FOR PROJECT CONSTRUCTION. EXISTING CONTOURS SHOWN REPRESENT INTERPOLATIONS/EXTRAPOLATIONS FROM THE BEST AVAILABLE SURVEY DATA. EXISTING CONDITIONS MAY HAVE CHANGED FROM THE TIME OF SURVEY. THE CONTRACTOR SHALL VERIFY, PRIOR TO CONSTRUCTION, THE LOCATIONS, ELEVATIONS, AND DIMENSIONS OF ALL EXISTING STRUCTURES, UTILITIES, AND OTHER FEATURES (WHETHER OR NOT SHOWN ON THE PLANS) AFFECTING THEIR OWN WORK.

GENERAL

4. THE CONTRACTOR SHALL COMPLY WITH ALL CONDITIONS AND REQUIREMENTS OF ALL PERMITS (FDEP, SRWMD, ETC) OBTAINED FOR THIS PROJECT.

5. CONSTRUCTION MATERIALS QUALITY AND WORKMANSHIP SHALL BE IN ACCORDANCE WITH THE PROJECT AND THE REGULATIONS AND ORDINANCES OF THE VARIOUS GOVERNMENTAL AGENCIES HAVING JURISDICTION OVER THE WORK.

6. THE CONTRACTOR IS ADVISED NOT TO SCALE FROM DRAWINGS BUT TO FIELD VERIFY ALL DIMENSIONS. THE DIMENSIONS OF SPECIFIED AND FURNISHED PRODUCTS AND MATERIALS TAKE PRECEDENCE OVER DIMENSIONS INDICATED ON THE DRAWINGS. IF SIGNIFICANT DEVIATIONS OCCUR, THE CONTRACTOR SHALL NOTIFY THE ENGINEER AT LEAST 72 HOURS PRIOR TO CONSTRUCTION FOR A DETERMINATION AND RESOLUTION.

7. THE CONTRACTOR SHALL BE RESPONSIBLE FOR DOCUMENTING AND MAINTAINING AS-BUILT INFORMATION WHICH SHALL BE RECORDED AS CONSTRUCTION PROGRESSES OR AT THE COMPLETION OF APPROPRIATE CONSTRUCTION INTERVALS AND SHALL BE RESPONSIBLE FOR PROVIDING CERTIFIED AS-BUILT RECORD DRAWINGS TO THE OWNER AND ENGINEER FOR THE PURPOSE OF CERTIFICATION TO JURISDICTIONAL AGENCIES AS REQUIRED. ALL AS-BUILT DATA SHALL BE COLLECTED BY A STATE OF FLORIDA PROFESSIONAL LAND SURVEYOR WHOSE SERVICES ARE ENGAGED BY THE CONTRACTOR. ALL SURVEY COSTS WILL BE THE CONTRACTOR'S RESPONSIBILITY.

8. THE CONTRACTOR SHALL REFER TO THE "2016 FLORIDA DEPARTMENT OF TRANSPORTATION ROADWAY AND TRAFFIC DESIGN STANDARDS" FOR FDOT STANDARD INDEX DRAWINGS, WHICH IS AVAILABLE AT WWW.DOT.STATE.FL.US/RDDESIGN/DESIGNSTANDARDS/STANDARDS.SHTM, AS SUPPLEMENTS TO THE INFORMATION AND DETAILS PROVIDED IN THE CONSTRUCTION DRAWINGS.

9. THE CONTRACTOR SHALL REFER TO JULY 2016 "FLORIDA DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION", WHICH IS AVAILABLE AT HTTP://WWW.DOT.STATE.FL.US/PROGRAMMANAGEMENT/IMPLEMENTED/SPECBOOKS/DEFAULT.SHTM, AS THE TECHNICAL SPECIFICATIONS FOR THE WORK.

CONSTRUCTION LAYOUT/LIMITS OF CONSTRUCTION

10. THE CONTRACTOR SHALL OBTAIN THE SERVICES OF A FLORIDA LICENSED LAND SURVEYOR FOR LAYOUT. PROOF OF LICENSE SHALL BE SUBMITTED TO THE ENGINEER BEFORE BEGINNING LAYOUT.

11. NO DISTURBANCE SHALL BE ALLOWED OUTSIDE OF THE RIGHT OF WAYS AND/OR THE LIMITS OF CONSTRUCTION SHOWN ON THE DRAWINGS UNLESS APPROVED BY THE OWNER OR SPECIFICALLY NOTED ON THE DRAWINGS.

EXISTING CONDITIONS

12. EXISTING UTILITIES SHOWN ARE LOCATED ACCORDING TO THE BEST INFORMATION AVAILABLE TO THE ENGINEER AT THE TIME OF THE DESIGN AND HAVE NOT BEEN INDEPENDENTLY VERIFIED BY THE OWNER OR THE ENGINEER. NO GUARANTEE IS MADE THAT ALL EXISTING UNDERGROUND UTILITIES ARE SHOWN OR THAT THE LOCATIONS OF THOSE SHOWN ARE ENTIRELY ACCURATE. FINDING THE ACTUAL LOCATION OF ANY EXISTING UTILITIES IS THE CONTRACTOR'S RESPONSIBILITY AND SHALL BE DONE BEFORE HE COMMENCES ANY WORK IN THE VICINITY. FURTHERMORE, THE CONTRACTOR SHALL BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES DUE TO THE CONTRACTOR'S FAILURE TO PRECISELY LOCATE AND PRESERVE ANY AND ALL UNDERGROUND UTILITIES. THE OWNER OR ENGINEER WILL ASSUME NO LIABILITY FOR ANY DAMAGES SUSTAINED OR COST INCURRED BECAUSE OF THE OPERATIONS IN THE VICINITY OF EXISTING UTILITIES OR STRUCTURES, NOR FOR TEMPORARY BRACING AND SHORING OF SAME. IF IT IS NECESSARY TO SHORE, BRACE, SWING OR RELOCATED A UTILITY, THE UTILITY COMPANY OR DEPARTMENT AFFECTED SHALL BE CONTACTED AND THEIR PERMISSION OBTAINED REGARDING THE METHOD OF USE FOR SUCH WORK.

13. PRIOR TO SHOP DRAWING PREPARATION AND SUBMITTAL AND PURCHASE OF RELATED MATERIALS, THE CONTRACTOR SHALL FIELD VERIFY EXISTING UTILITIES (LOCATION, SIZE, MATERIALS OF CONSTRUCTION, OUTSIDE DIAMETER, WALL THICKNESS, ROUNDNESS, ELEVATIONS, ETC.) TO WHICH CONNECTION(S) WILL BE MADE. CONTRACTOR SHALL INCLUDE FIELD MEASUREMENTS ON SHOP DRAWINGS.

14. THE CONTRACTOR SHALL NOTIFY THE OWNER AND ENGINEER IN WRITING IMMEDIATELY IF CONFLICTS BETWEEN THE DRAWINGS AND ACTUAL CONDITIONS ARE DISCOVERED. THE CONTRACTOR SHALL ACCURATELY RECORD ANY SUCH CONFLICTS ON THE RECORD DRAWINGS.

15. ANY PROPERTY CORNERS, MONUMENTS, OR BENCH MARKS WITHIN THE PROJECT AREA SHALL BE PROTECTED UNLESS OTHERWISE INDICATED FOR DEMOLITION. IF ANY SUCH ITEMS ARE IN DANGER OF DAMAGE OR HAVE BEEN DAMAGED, THE CONTRACTOR SHALL NOTIFY THE OWNER AND THE ENGINEER IMMEDIATELY AND REPLACE/RESTORE THESE ITEMS AT NO ADDITIONAL COST TO THE OWNER. IF OWNER CHOOSES TO SELF PERFORM THE WORK OR INCURS RELATED EXPENSES, THE CONTRACTOR SHALL REIMBURSE THE OWNER FOR ALL COSTS ASSOCIATED WITH THE EFFORT.

16. GEOTECHNICAL INVESTIGATIONS WERE NOT PERFORMED FOR THE DESIGN. PRIOR TO BIDDING THE CONTRACTOR SHALL INVESTIGATE THE SITE TO DETERMINE HOW CONDITIONS AFFECT THEIR OWN WORK. SITE VISITS SHALL BE COORDINATED WITH THE OWNER.

UTILITY COORDINATION

17. THE CONTRACTOR SHALL NOTIFY ALL UTILITIES NEAR THE PROJECT AREA AT LEAST 48 HOURS PRIOR TO CONSTRUCTION. THIS SHALL INCLUDE NOTIFYING "SUNSHINE STATE ONE CALL OF FLORIDA" AT LEAST 48 HOURS PRIOR TO ANY DIGGING WORK TO HAVE ALL EXISTING UTILITIES LOCATED. THE PHONE NUMBER IS 1-800-432-4770 AND THE WEB SITE IS WWW.CALLSUNSHINE.COM. IN INSTANCES WHERE DIGGING OCCURS IN WETLANDS, THE NOTIFICATION PERIOD SHALL BE INCREASED FROM AT LEAST 48 HOURS TO AT LEAST 10 DAYS.

18. FLORIDA LAW (FS 553.851) REQUIRES THAT PERSONS MAKING EXCAVATIONS IN PUBLIC STREETS, ALLEYS, RIGHT-OF-WAYS OR UTILITY EASEMENTS MUST FIRST OBTAIN INFORMATION ON LOCATIONS OF UNDERGROUND GAS PIPELINES.

19. THE CONTRACTOR SHALL PRESERVE AND MAINTAIN EXISTING UTILITIES, STRUCTURES, AND OTHER FEATURES WITHIN THE PROJECT AREA. ANY DAMAGE SHALL BE REPAIRED BY AND AT THE EXPENSE OF THE CONTRACTOR TO THE SATISFACTION OF THE OWNER.

20. THE CONTRACTOR IS RESPONSIBLE FOR BRACING, SHORING, OR PROVIDING OTHER MEANS NECESSARY TO PROTECT AND SUPPORT EXISTING UTILITIES, STRUCTURES, AND OTHER FEATURES (EXPOSED OR UNEXPOSED) THAT MAY BE IMPACTED BY HIS WORK.

21. THE CONTRACTOR SHALL BE RESPONSIBLE FOR CONTACTING POWER/TELEPHONE COMPANIES AND ARRANGING TO HAVE UTILITIES POLES HELD AND/OR GUY WIRES REMOVED AND REPLACED, IF NECESSARY FOR CONSTRUCTION, AT NO ADDITIONAL COST TO THE OWNER.

SAFETY

22. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO BECOME FAMILIAR WITH THE OSHA EXCAVATION SAFETY STANDARDS AND TO ABIDE BY THEM AS COVERED UNDER THE FLORIDA TRENCH SAFETY ACT.

23. THE CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR CONSTRUCTION SAFETY.

EROSION CONTROL NOTES

24. THE CONTRACTOR IS RESPONSIBLE FOR APPLYING FOR THE CONSTRUCTION GENERAL PERMIT NOTICE OF INTENT AND NOTICE OF TERMINATION UNDER THE NPDES STORMWATER PERMITTING PROGRAM. THE CONTRACTOR IS RESPONSIBLE FOR CONSTRUCTION GENERAL PERMIT FEES.

25. ALL EXISTING STORMWATER DRAINAGE PATTERNS AND CHANNELS ARE TO BE MAINTAINED. CONTRACTOR SHALL NOTIFY THE ENGINEER IF THE WORK APPEARS TO INTERRUPT AN EXISTING STORMWATER DRAINAGE PATTERN. CONTRACTOR SHALL MAINTAIN A CLEAR PATH FOR ALL SURFACE WATER DRAINAGE STRUCTURES AND DITCHES DURING ALL PHASES OF CONSTRUCTION AND SHALL USE WHATEVER MEANS NECESSARY TO MANAGE STORMWATER SUCH THAT IMPACT TO CONSTRUCTION AND/OR SURROUNDING FACILITIES IS MINIMIZED. CONTRACTOR SHALL BE RESPONSIBLE FOR ANY EROSION, SEDIMENT TRANSPORT, DISTURBED FOUNDATIONS AND IMPACT TO STRUCTURES, AND ANY OTHER DAMAGE CAUSED DURING CONSTRUCTION.

26. CONTRACTOR SHALL COMPLY WITH THE TURBIDITY CONTROL REQUIREMENTS OF THE SRWMD, WHICH AT A MINIMUM INCLUDE USING TURBIDITY CURTAINS. THE CONTRACTOR SHALL PREVENT INCREASES IN TURBIDITY IN EXCESS OF WATER QUALITY STANDARDS.

27. CONTRACTOR SHALL PREVENT THE DISCHARGE OF SEDIMENT INTO DRAINAGE DITCHES DUE TO CONSTRUCTION OPERATIONS. APPROVED EROSION CONTROL DEVICES SHALL BE INSTALLED AND MAINTAINED WITH BEST MANAGEMENT PRACTICES TO PREVENT DISCHARGE OF SEDIMENT INTO A DRY OR WET WATERCOURSE. EROSION CONTROL SHALL CONSIST OF ANCHORED SYNTHETIC BALES, MULCH AND NETTING, FILTER CLOTH BARRIERS OR OTHER EROSION CONTROL METHODS APPROVED BY THE ENGINEER OR COUNTY REPRESENTATIVE. SILT FENCE SHALL BE INSPECTED AND MAINTAINED IN ACCORDANCE WITH THE FDOT STANDARD SPECIFICATIONS SECTION 104.

MAINTENANCE OF TRAFFIC NOTES

28. THE CONTRACTOR SHALL BE RESPONSIBLE FOR SAFE MAINTENANCE OF PEDESTRIAN AND VEHICULAR TRAFFIC AT ALL TIMES THROUGHOUT THE PROJECT DURATION.

29. THE CONTRACTOR SHALL MAINTAIN TRAFFIC IN ACCORDANCE WITH FDOT STANDARD INDEX 600 SERIES AND THE TECHNICAL SPECIFICATIONS. THE CONTRACTOR SHALL FURNISH, ERECT, AND MAINTAIN ALL NECESSARY TRAFFIC CONTROL AND SAFETY DEVICES THROUGHOUT THE PROJECT. ALL TRAFFIC CONTROL DEVICES SHALL BE INCLUDED IN THE LUMP SUM COST.

DEMOLITION NOTES

30. REFER TO THE TOPOGRAPHIC SURVEY FOR ADDITIONAL DETAILS OF EXISTING STRUCTURES, ETC., LOCATED WITHIN THE PROJECT SITE.

31. CONTRACTOR SHALL NOT DAMAGE THE EXISTING STRUCTURES AND SITE FEATURES THAT SHALL REMAIN.

32. UNLESS OTHERWISE NOTED, ALL DEMOLISHED STRUCTURES, SLABS, CONCRETE, ASPHALT, DEBRIS PILES, AND ALL APPURTENANCES ARE TO BE REMOVED FROM THE SITE BY THE CONTRACTOR AND PROPERLY DISPOSED OF IN A LEGAL MANNER AS PART OF THIS CONTRACT. SOME ITEMS TO BE REMOVED MAY NOT BE DEPICTED ON THE TOPOGRAPHIC SURVEY. CONFIRM THAT REGULATED TOXIC/HAZARDOUS WASTES OR MATERIALS ARE NOT PRESENT OR WILL BE PROPERLY MANAGED DURING THE DEMOLITION PROCESS. IT IS THE CONTRACTOR'S RESPONSIBILITY TO VISIT THE SITE AND DETERMINE THE FULL EXTENT OF ITEMS TO BE REMOVED. IF ANY ITEMS ARE IN QUESTION, THE CONTRACTOR SHALL CONTACT THE OWNER PRIOR TO REMOVAL OF SAID ITEMS.

PIPING NOTES

33. LAY PIPE TO UNIFORM GRADE BETWEEN INDICATED ELEVATION POINTS. CONTRACTOR SHALL TAKE CARE TO PROVIDE PROPER GRADE ELEVATIONS AND ALIGNMENTS.

RESTORATION

34. ALL AREAS INSIDE AND OUTSIDE THE PROJECT LIMITS, NOT LIMITED TO PAVING, STABILIZED EARTH, DRIVEWAYS, CURBS, SIDEWALKS, FENCES, SOD, LANDSCAPING, CULVERTS, ETC, WHICH ARE DISTURBED AS A RESULT OF THE PROJECT CONSTRUCTION, SHALL BE RESTORED TO ORIGINAL OR DESIGN GRADE AS APPLICABLE, AT THE CONTRACTOR'S EXPENSE TO THE SATISFACTION OF THE OWNER.

35. ALL DISTURBED AREAS AND GRADED AREAS SHALL BE SODDED WITH BERMUDA SOD.

36. ALL SODDING, SEEDING AND MULCHING SHALL INCLUDE WATERING AND FERTILIZATION AND CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING THESE AREAS UP TO AND INCLUDING THE INITIAL MOWING.

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
DRAWN UROSARIO
CHECKED THAYS

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

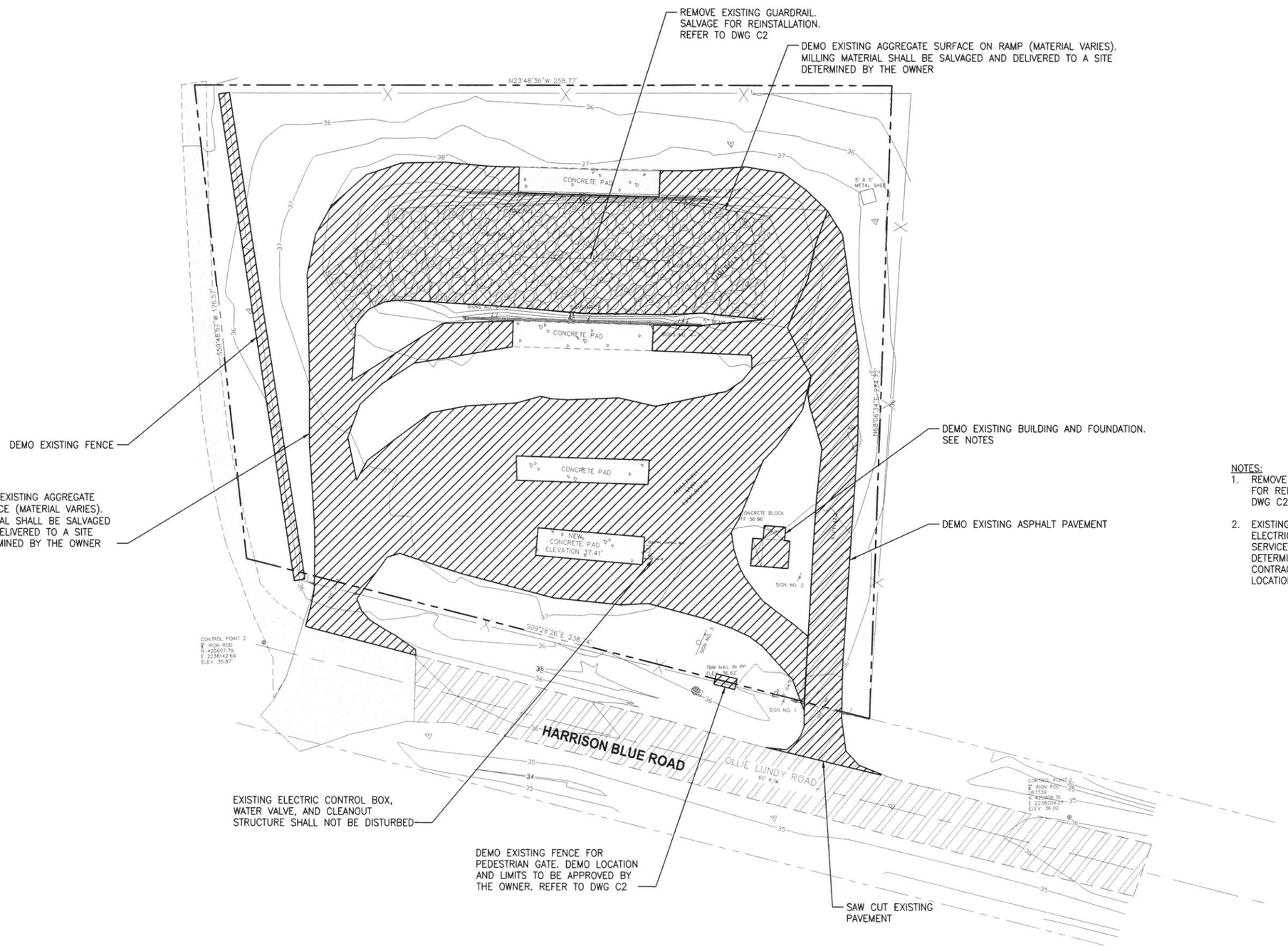
GENERAL NOTES

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: NONE
DWG. NO.: G3

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GRAPHIC SCALE

0 10 20 40

SCALE IN FEET
1"=20'

NOTES:
1. REMOVE EXISTING SIGNS AND STORE FOR REINSTALLATION AS INDICATED ON DWG C2.
2. EXISTING BUILDING HAS UNDERGROUND ELECTRIC SERVICE AND TELEPHONE SERVICE. LOCATIONS WERE NOT DETERMINED AS PART OF THIS DESIGN. CONTRACTOR SHALL DETERMINE LOCATION OF BURIED SITE UTILITIES.

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
DRAWN UROSARIO
CHECKED THAYS

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE COLLECTION CENTER IMPROVEMENTS TAYLOR COUNTY, FLORIDA

DEMOLITION PLAN

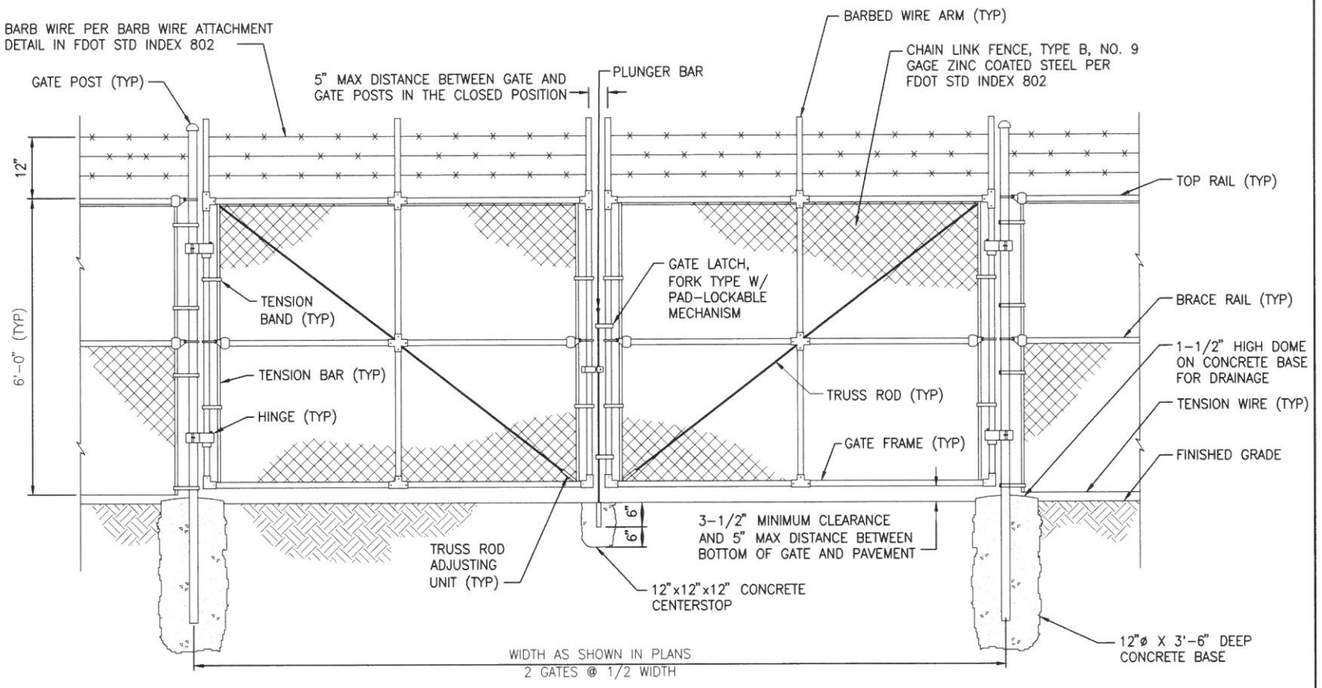
CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: AS NOTED
DWG. NO.: C1

SAVED: 4/24/2017 11:43 AM UROSARIO \\JEACAD\DRAFTING\20445 TAYLOR COUNTY\019 HARRISON BLUE COLLECTION CENTER IMPROVEMENTS\CONTRACT DRAWINGS\CIVIL\20445019-C-01.DWG

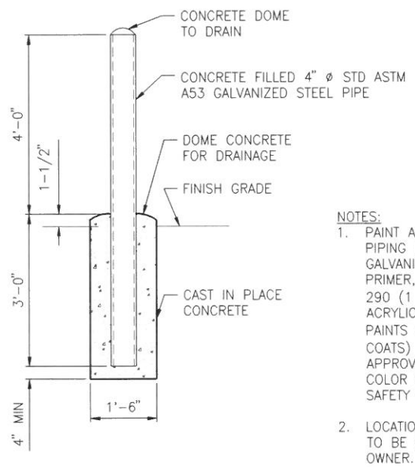
PLOTTED: 4/24/2017 04:32 PM UDENI ROSARIO

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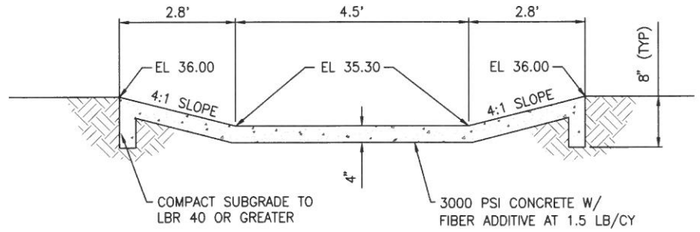
NOTE:
VERTICAL AND HORIZONTAL MEMBERS MAX 8' OC.

DOUBLE SWING GATE DETAIL 1
NTS C2

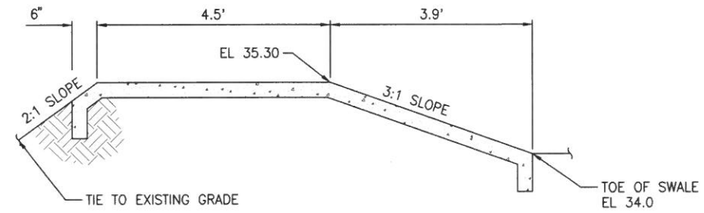


NOTES:
1. PAINT ALL GALVANIZED PIPING MATERIALS WITH GALVANIZING METAL PRIMER, PORTER PAINTS 290 (1 COAT) AND ACRYLIC GLOSS, PORTER PAINTS 619 SERIES (2 COATS) OR OWNER APPROVED EQUAL. COLOR SHALL BE SAFETY YELLOW.
2. LOCATION OF BOLLARDS TO BE APPROVED BY OWNER.

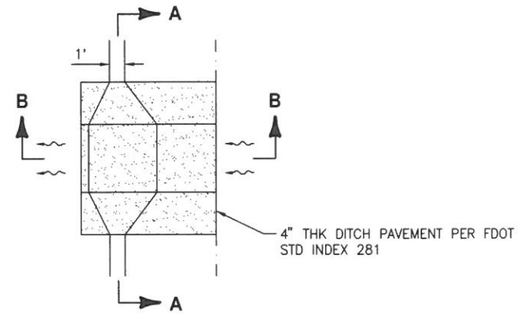
4" CONCRETE BOLLARD 2
NTS C2



SECTION A-A



SECTION B-B



PLAN

EMERGENCY OVERFLOW DETAIL 3
NTS C2

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
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CHECKED THAYS

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HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

DETAILS

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: AS NOTED
DWG. NO.: C3

SAVED: 10/20/2016 11:19 AM UROSARIO \\JEACAD\DRAFTING\20445 TAYLOR COUNTY\019 HARRISON BLUE COLLECTION CENTER IMPROVEMENTS\CONTRACT DRAWINGS\CIVIL\20445019-C-03.DWG

PLOTTED: 4/21/2017 01:20 PM JON ALLEN

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GENERAL NOTES:

1. THESE NOTES APPLY TO THE ENTIRE PROJECT UNLESS MODIFIED OR NOTED OTHERWISE IN THE CONTRACT DOCUMENTS.
2. DESIGN IS IN ACCORDANCE WITH AND CONSTRUCTION SHALL COMPLY WITH THE PROVISIONS OF THE 2014 FLORIDA BUILDING CODE, EXCEPT WHERE OTHER APPLICABLE CODES AND THE CONTRACT DOCUMENTS ARE MORE RESTRICTIVE.
3. LIVE LOADS:
   - ROOFS: 20 PSF
   - FIRST FLOOR SLAB: 100 PSF
4. WIND DESIGN DATA:

a. ULTIMATE DESIGN WIND SPEED, 3 SECOND GUSTS, Vult.	120 MPH
b. HURRICANE PRONE REGION	NO
c. WINDBORNE DEBRIS REGION	NO
d. BUILDING RISK CATEGORY	II
e. WIND EXPOSURE CATEGORY	C
f. WIND TOPOGRAPHIC FACTOR (K□t)	1.0
g. ENCLOSURE CATEGORY	ENCLOSED
h. INTERNAL PRESSURE COEFFICIENT	□/- 0.18
i. MEAN ROOF HEIGHT	8.75 FEET
j. WIND DIRECTIONALITY FACTOR, Kd	0.85
□. VELOCITY PRESSURE COEFFICIENT (Kh)	0.85
l. ULTIMATE VELOCITY PRESSURE (□h'ult□)	26.2 PSF
m. COMPONENT & CLADDING WIND PRESSURES:	SEE TABLE THIS SHEET

5. ALL DIMENSIONS ARE TO BE VERIFIED BY FIELD MEASUREMENTS PRIOR TO CONSTRUCTION.
6. STRUCTURAL DRAWINGS SHALL BE USED IN COORDINATION WITH DRAWINGS OF ALL OTHER DISCIPLINES.
8. IF A CONFLICT IS FOUND BETWEEN DIFFERENT PORTIONS OF THE CONTRACT DOCUMENTS, NOTIFY THE OWNER IMMEDIATELY. CONTINUED CONSTRUCTION OF THE AREA IN CONFLICT SHALL BE AT THE CONTRACTOR'S OWN RISK UNTIL THE CONFLICT IS RESOLVED BY THE OWNER.
9. STRUCTURES HAVE BEEN DESIGNED FOR OPERATIONAL LOADS ON THE COMPLETED STRUCTURE. DURING CONSTRUCTION, THE STRUCTURES SHALL BE PROTECTED BY BRACING AND TEMPORARY SUPPORTS WHEREVER EXCESSIVE CONSTRUCTION LOADS MAY OCCUR. OVERSTRESSING OF ANY STRUCTURAL ELEMENT IS PROHIBITED.
10. DO NOT SCALE THESE DRAWINGS, USE DIMENSIONS.
11. DO NOT CUT OR MODIFY STRUCTURAL MEMBERS FOR PIPES, DUCTS, ETC, UNLESS SPECIFICALLY DETAILED OR APPROVED IN WRITING BY THE ENGINEER.
12. VISITS TO THE JOB SITE BY THE ENGINEER TO OBSERVE THE CONSTRUCTION DO NOT IN ANY WAY MEAN THAT ENGINEER IS GUARANTOR OF CONSTRUCTOR'S WORK, NOR RESPONSIBLE FOR THE COMPREHENSIVE OR SPECIAL INSPECTIONS, COORDINATION, SUPERVISION, OR SAFETY AT THE JOB SITE.

PRE-ENGINEERED WOOD TRUSSES

1. DESIGN OF METAL CONNECTED ROOF TRUSSES SHALL COMPLY WITH:
   - 2014 FLORIDA BUILDING CODE, BUILDING
   - NFPA'S NATIONAL DESIGN SPECIFICATION FOR STRESS GRADED LUMBER AND IT'S FASTENINGS.
   - TRUSS PLATE INSTITUTE'S DESIGN SPECIFICATIONS FOR LIGHT METAL PLATE CONNECTED ROOF TRUSSES.
2. PRE-ENGINEERED PRE-FABRICATED WOOD TRUSSES AND THEIR CONNECTIONS TO EACH OTHER SHALL BE DESIGNED FOR THE LOADS INDICATED IN THESE PLANS.
3. SIGNED AND SEALED SHOP DRAWINGS SHOWING TRUSS CONFIGURATION WITH MEMBER SIZES AND CONNECTIONS, DESIGN LOADS, DURATION FACTORS AND ERECTION DETAILS MUST BE SUBMITTED FOR REVIEW PRIOR TO FABRICATION. IF REQUIRED, SUBMIT COPIES TO THE BUILDING DEPARTMENT AT TIME OF PERMITTING.
4. PRE-FABRICATED WOOD TRUSSES SHALL BE FABRICATED FROM SOUTHERN PINE (SPIB) KILN DRIED #2 OR BETTER FOR CHORDS AND #3 GRADE OR BETTER FOR WEBS.
5. NO WANE, SKIPS OR OTHER DEFECTS SHALL OCCUR IN THE PLATE CONTACT AREA OR SCARIFIED AREA OF WEB MEMBERS. PLATES SHALL BE CONNECTED WITH ONE REQUIRED EACH SIDE OF TRUSS.
6. BRACING REQUIRED SHALL BE NOTED ON THE ERECTION DRAWINGS IN ACCORDANCE WITH TRUSS MANUFACTURER'S RECOMMENDATIONS.
7. TRUSSES SHALL BE DESIGNED FOR MINIMUM LIVE LOADS SHOWN IN THESE NOTES ABOVE AND A COLLECTIVE CEILING LOAD OF 5 PSF AND ROOFING LOAD OF 10 PSF. FABRICATOR TO DESIGN TRUSSES AND SUPPLY ADDITIONAL BRIDGING AS REQUIRED TO RESIST ALL NET UPLIFT FORCES. PROVIDE DESIGN CALCULATIONS, SIGNED AND BEARING THE EMBOSSED SEAL OF AN ENGINEER REGISTERED IN THE STATE OF FLORIDA VERIFYING DESIGN FOR UPLIFT STRESSES.
8. HANDLING, ERECTION AND BRACING OF WOOD TRUSSES SHALL BE IN ACCORDANCE WITH THE TRUSS PLATE INSTITUTE, LATEST EDITION, AND AS NOTED BELOW.
9. MINIMUM PERMANENT BRIDGING CRITERIA FOR PRE-ENGINEERED TRUSSES:

   PROVIDE 2" x 4" CONTINUOUS HORIZONTAL BRIDGING AT TOP AND BOTTOM CHORDS AND INTERMITTENT CROSS BRIDGING AT 10 FT SPACING AT THE FOLLOWING MINIMUM LOCATIONS:

   A. AT RIDGES
   B. AT ALL BEARING ENDS.

   PROVIDE CONTINUOUS 2" x 4" AT 48" O.C. PERPENDICULAR TO TRUSSES AT TOP CHORD WHERE ROOF PLYWOOD IS NOT RIGIDLY ATTACHED TO TOP CHORD OF TRUSS.

   PROVIDE CONTINUOUS 2" x 4" AT 48" O.C. AT BOTTOM CHORD WHERE A RIGID CEILING IS NOT FIRMLY ATTACHED DIRECTLY TO THE BOTTOM CHORD.

CONCRETE NOTES:

1. CONCRETE 28-DAY COMPRESSIVE STRENGTH:
   - CLASS A - 2500 PSI FOR CONCRETE FILL & DUCT ENCASEMENT
   - CLASS B - 3000 PSI FOR ALL OTHER ELEMENTS
2. REINFORCEMENT: ASTM A615, GRADE 60.
3. CONCRETE COVER FOR REINFORCING:
   - A) SURFACES CAST AGAINST SUBGRADE 3"
   - B) FORMED SURFACES IN CONTACT WITH WEATHER, SOIL, OR LIQUID 2"
4. WHERE DRILLED EPOXY DOWELS ARE PLACED INTO HARDENED CONCRETE, ADJUST THE DOWEL LOCATIONS AS NEEDED TO AVOID DRILLING THROUGH ANY REINFORCING BARS. IF THE DOWEL LOCATION NEEDS TO BE MODIFIED, CONTACT THE ENGINEER PRIOR TO DRILLING.
5. DOWELS, ANCHOR BOLTS, PIPES, AND OTHER EMBEDDED ITEMS SHALL BE HELD SECURELY IN POSITION WHILE CONCRETE IS PLACED.
6. CONDUITS AND PIPES EMBEDDED IN OR PENETRATING THROUGH CONCRETE SHALL BE SPACED ON CENTER NOT LESS THAN 3 TIMES THEIR OUTSIDE DIMENSION, BUT NOT LESS THAN 2 1/2 INCHES CLEAR. OUTSIDE DIMENSION OF EMBEDDED ITEMS SHALL NOT EXCEED 1/3 OF THE CONCRETE MEMBER THICKNESS. CLEAR SPACING REQUIREMENTS SHALL APPLY FOR EMBEDDED CONDUITS OR PIPES CROSSING AT AN ANGLE LESS THAN 60 DEGREES.
7. REINFORCING BARS AND ACCESSORIES SHALL NOT BE IN CONTACT WITH ANY METAL PIPE, PIPE IN FLANGE, METAL CONDUIT, OR OTHER METAL PARTS EMBEDDED IN CONCRETE. A MINIMUM CLEARANCE OF 2 INCHES SHALL BE PROVIDED.
8. PROVIDE 3/4 INCH CHAMFER USING WOOD CHAMFER STRIPS ON ALL EXPOSED CORNERS OF COLUMNS, BEAMS, AND WALLS.
9. 90 DEGREE BENDS, UNLESS OTHERWISE SHOWN, SHALL BE ACI 350 STANDARD HOOKS.
10. WALL FOOTING CORNER AND INTERSECTION REINFORCEMENT BARS SHALL BE EXTENDED INTO CONNECTING FOOTINGS AND LAPPED ON THE OPPOSITE FACE OF THE CONNECTING FOOTING. OUTSIDE FACE WALL FOOTING REINFORCEMENT SHALL BE LAPPED WITH CORNER BARS. ALL WALL FOOTING REINFORCEMENT SHALL BE CONTINUOUS THROUGH COLUMN OR PILASTER FOOTINGS.
11. REINFORCING STEEL FOR FOOTINGS AND SLABS ON GRADE SHALL BE ADEQUATELY SUPPORTED ON BAR SUPPORTS WITH SPACERS TO KEEP REINFORCING ABOVE THE PREPARED GRADE. LIFTING REINFORCING OFF GRADE DURING CONCRETE PLACEMENT IS NOT PERMITTED.

CONCRETE MASONRY NOTES:

1. CONCRETE MASONRY WORK SHALL CONFORM TO ACI 530-05, BUILDING CODE REQUIREMENTS FOR MASONRY STRUCTURES AND ACI 530.1, SPECIFICATION FOR MASONRY STRUCTURES.
2. MINIMUM COMPRESSIVE STRENGTH OF CONCRETE MASONRY SHALL BE f'm = 2,000 PSI.
3. MORTAR SHALL BE TYPE S AND SHALL COMPLY WITH THE BUILDING CODE REQUIREMENTS FOR CONCRETE MASONRY.
4. CONCRETE MASONRY UNITS SHALL BE GROUTED WITH 2,500 PSI COARSE GROUT AS SHOWN IN THE STRUCTURAL DOCUMENTS. GROUT SHALL CONFORM TO ASTM C476.
5. PROVIDE HORIZONTAL JOINT REINFORCEMENT WITH NO. 9 GAGE LONGITUDINAL WIRES SPACED AT 16" VERTICALLY, UNLESS NOTED OTHERWISE. PROVIDE SPECIAL ACCESSORIES FOR CORNERS, INTERSECTIONS, ETC.
6. PROVIDE OPEN BOTTOM BEAM BLOCK UNITS WITH 3" DEEP MINIMUM WEB OPENINGS AT HORIZONTAL REINFORCEMENT LOCATIONS. A MINIMUM CLEAR SPACE OF ONE BAR DIAMETER SHALL BE PROVIDED BETWEEN THE REINFORCING BARS AND THE FACE OF MASONRY UNITS.
7. PROVIDE CONTRACTION (CONTROL) JOINTS IN ALL CONCRETE MASONRY WALLS AT LOCATIONS APPROVED BY THE ARCHITECT.
8. SUBMIT WRITTEN CONSTRUCTION PROCEDURES PRIOR TO THE START OF MASONRY CONSTRUCTION.
9. MINIMUM VERTICAL WALL REINFORCEMENT SHALL BE AS NOTED ON THE PLANS AND DETAILS.

FOUNDATION NOTES:

1. FOUNDATION DESIGN IS BASED ON A MAXIMUM ALLOWABLE GROSS BEARING PRESSURE OF 2,500 PSF. ALL FOUNDATION PREPARATION INCLUDING PROOF ROLLING, UNDERCUTTING, FILL PLACEMENT, AND COMPACTION SHALL MEET THE REQUIREMENTS OF THE GEOTECHNICAL REPORT.
2. STRUCTURAL TESTING/INSPECTION AGENCY SHALL CERTIFY THE BEARING MEDIUM.
3. INDIVIDUAL SPREAD FOOTINGS AND CONTINUOUS FOOTINGS/TURN DOWNS SHALL BEAR ON PROPERLY PREPARED SOIL CAPABLE OF SUPPORTING 2,500 PSF.

WIND PRESSURE DIAGRAM:

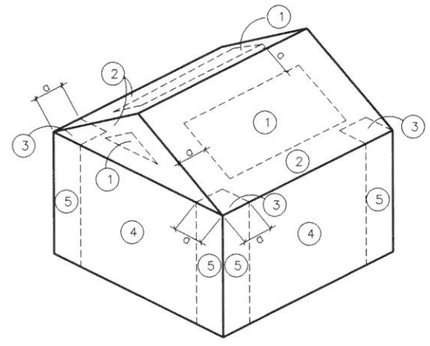
NOTES:
1. DESIGN WIND PRESSURES TO BE USED IN THE DESIGN OF ALL COMPONENTS AND CLADDING ELEMENTS.
2. REFER TO WIND PRESSURE DIAGRAM FOR ZONE LOCATIONS AND EXTENTS.
3. POSITIVE PRESSURES ACT TOWARD COMPONENT SURFACES AND NEGATIVE PRESSURES ACT AWAY FROM COMPONENT SURFACES.
4. VALUES FOR OVERHANGS INCLUDE PRESSURE CONTRIBUTIONS FROM BOTH UPPER AND LOWER SURFACES.
5. LINEAR INTERPOLATION BETWEEN EFFECTIVE WIND AREAS MAY BE USED TO OBTAIN THE REQUIRED COMPONENT AND CLADDING DESIGN WIND PRESSURE.
6. NAILING PATTERN FOR ROOF SHEATHING:

   ZONE 1: 8d NAIL @12" O.C. AT EDGES AND @ SUPPORTS
   ZONE 2: 8d NAIL @6" O.C. AT EDGES AND 6" O.C. @ SUPPORTS
   ZONE 3: 8d NAIL @4" O.C. AT EDGES AND 6" O.C. @ SUPPORTS

COMPONENTS & CLADDING WIND PRESSURES ON ROOF AND WALLS (PSF)

ZONE	1		2		3		4		5	
TRIB AREA	□	-	□	-	□	-	□	-	□	-
10	18	-28	18	-62	18	-101	31	-33	31	-41
20	16	-27	16	-62	16	-92	29	-32	29	-39
50	16	-26	16	-62	16	-80	28	-30	28	-35
100	16	-26	16	-62	16	-70	26	-29	26	-32
200	16	-26	16	-62	16	-70	25	-27	25	-29
500	16	-26	16	-62	16	-70	23	-26	23	-26

NOTE: a = 3'-0"



FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED
DRAWN
CHECKED

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE COLLECTION CENTER IMPROVEMENTS TAYLOR COUNTY, FLORIDA

STRUCTURAL GENERAL NOTES

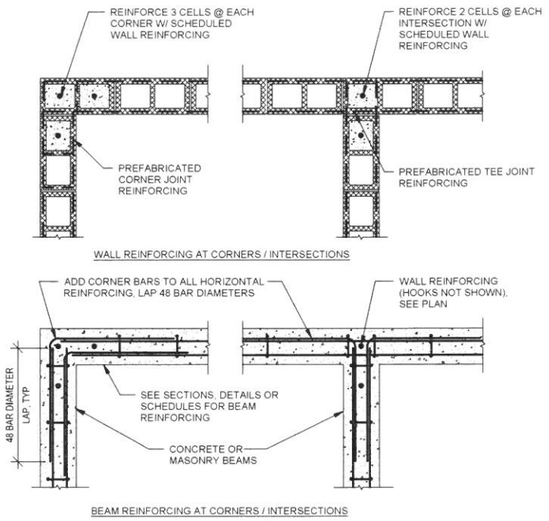
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APPROVED BY
P.E. #

DATE: NOV 2016
SCALE: N/A
PROJECT NO.: 20445-019-01
DWG. NO.: S-1

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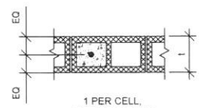
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5 STRUCTURAL DETAIL

5 S-3 | S-3 Scale: 3/4" = 1'-0"



TYPICAL FILLED CELLS WITH 1 BAR PER CELL

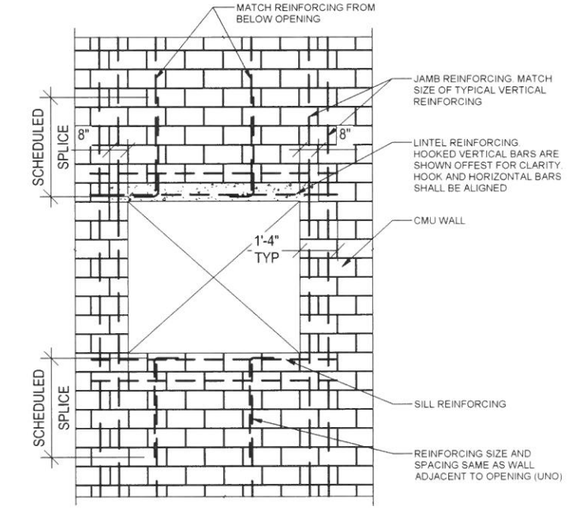
*SEE SEPARATE DETAIL/SCHEDULE FOR JAMB REINFORCING.

NOTES:

1. VERTICAL REINFORCING SHALL RUN FROM FOOTING TO 4" CLEAR FROM TOP OF UPPERMOST SUPPORTED BEAM (ROOF BEAM OR OPENING LINTEL). VERTICALS MAY BE LAP SPLICED AS REQUIRED FOR EASE OF BLOCK INSTALLATION. PROVIDE HOOKED DOWEL FROM FOOTING OR SUPPORT BEAM AT EACH FILLED BLOCK CELL. PROVIDE HOOK AT TOP OF VERTICAL. EACH POUR OF GROUT SHALL BE STOPPED AT LEAST 1 1/2" BELOW THE TOP OF THE LAST COURSE OF BLOCK LAID (EXCEPT AT PRECAST LINTELS).
2. SEE TYPICAL DETAILS AND CODE REQUIREMENTS FOR CLEAN-OUTS.
3. ALL GROUTING OF CMU SHALL FOLLOW THE REQUIREMENTS OF ACI 530/530.1. PRECONSTRUCTION MEETING WITH ENGINEER SHALL BE CONDUCTED PRIOR TO CONSTRUCTION OF CMU.

6 STRUCTURAL DETAIL

6 S-3 | S-3 Scale: 3/4" = 1'-0"



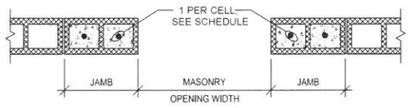
NOTES

1. REFER TO PLANS AND SCHEDULES FOR SIZE, NUMBER AND LOCATION OF VERTICAL REINFORCING.
2. CLEAN-OUTS AND HJR NOT SHOWN BUT ARE REQUIRED. SEE SPECIFICATIONS.
3. SPLICE LOCATIONS ARE DIAGRAMMATIC. SPLICE AS REQUIRED
4. NEW OPENINGS IN EXISTING WALLS: TRENCH VERTICAL CELLS AT JAMBS. INSTALL REBAR AS SHOWN. GROUT TRENCHES SOLID. MATCH CMU JOINT PATTERN IN GROUT BEFORE PAINTING.
5. NEW OPENINGS IN EXISTING WALLS: DOWEL LINTEL BARS INTO NEWLY GROUTED JAMB CELLS AS SHOWN.

DIAGRAMMATIC ELEVATION
WINDOW OPENING IN CMU (DOOR SIMILAR)

9 STRUCTURAL ELE□ATION

9 S-3 | S-3 Scale: 3/8" = 1'-0"



MASONRY WALL JAMB REINFORCING SCHEDULE				
WALL TYPE	MASONRY OPENING WIDTH	NUMBER OF REINFORCED CELLS PER JAMB		SPLICE LENGTH
		OPENING IN EXTERIOR WALL	OPENING IN INTERIOR WALL	
8" CMU	UP TO 3'-4"	2-#5 PER CELL IN 1 CELL	1-#5 PER CELL IN 1 CELL	36"
	UP TO 6'-8"	2-#5 PER CELL IN 2 CELLS	1-#5 PER CELL IN 2 CELLS	36"

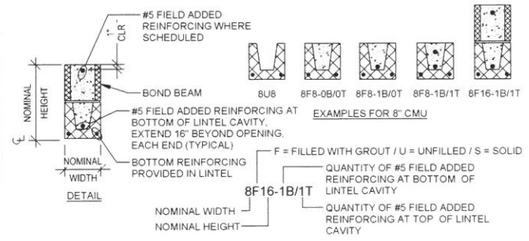
7 STRUCTURAL DETAIL □ SC□EDULE

7 S-3 | S-3 Scale: 3/4" = 1'-0"

PRECAST CONCRETE LINTEL SCHEDULE			
MASONRY OPENING WIDTH	NOMINAL CMU WIDTH	MINIMUM END BEARING	STIRRUP SIZE & SPACING
	8"		
UP TO 2'-0"	8U8	8"	
UP TO 4'-0"	8F8-1B/0T	8"	
UP TO 6'-0"	8F16-1B/1T	8"	

LINTEL NOTES:

1. SLEEVE HOLES OR FIELD DRILL WITH MANUFACTURER'S PERMISSION TO EXTEND COLUMN VERTICAL REINFORCING TO TOP OF LINTEL.



PRECAST CONCRETE LINTELS

8 STRUCTURAL DETAIL □ SC□EDULE

8 S-3 | S-3 Scale: 3/4" = 1'-0"

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED
DRAWN
CHECKED

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

STRUCTURAL DETAILS

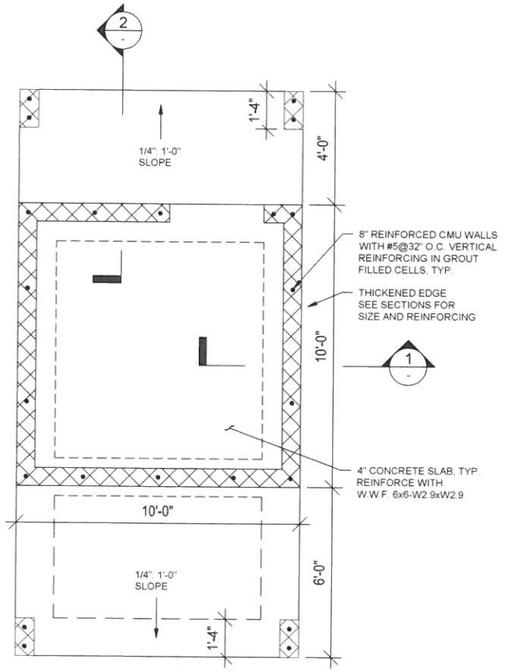
CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
P.E. #

DATE: NOV 2016
PROJECT NO.: 20445-019-01
SCALE: N/A
DWG. NO.: S-3

FINAL

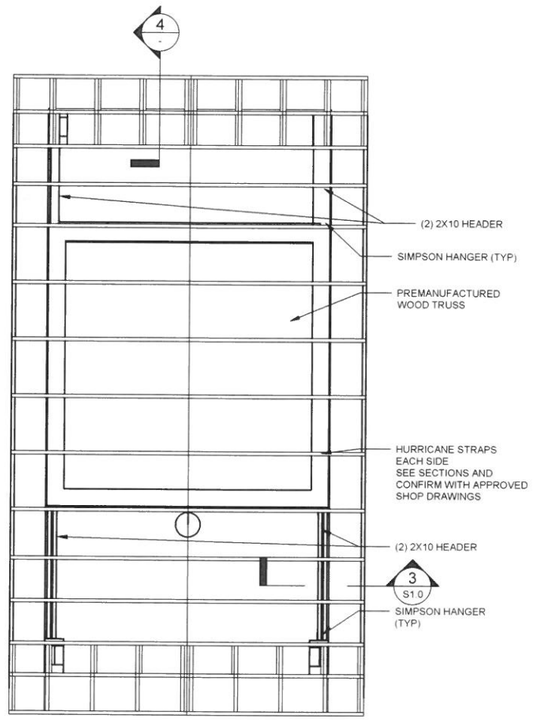
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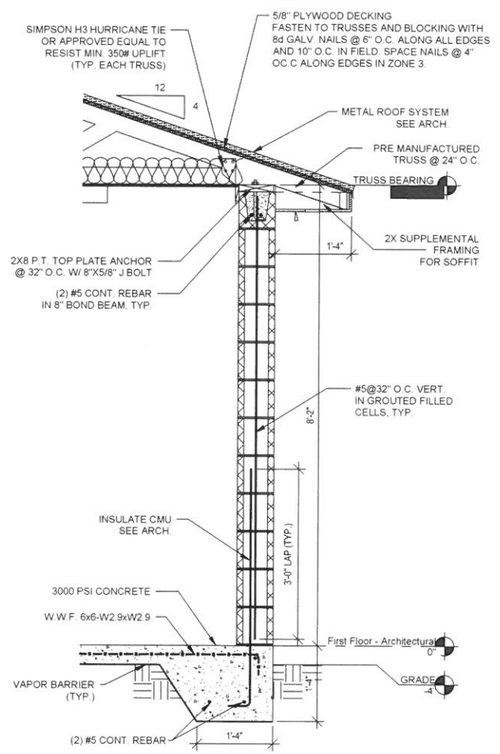
FOUNDATION PLAN

3/8" = 1'-0"



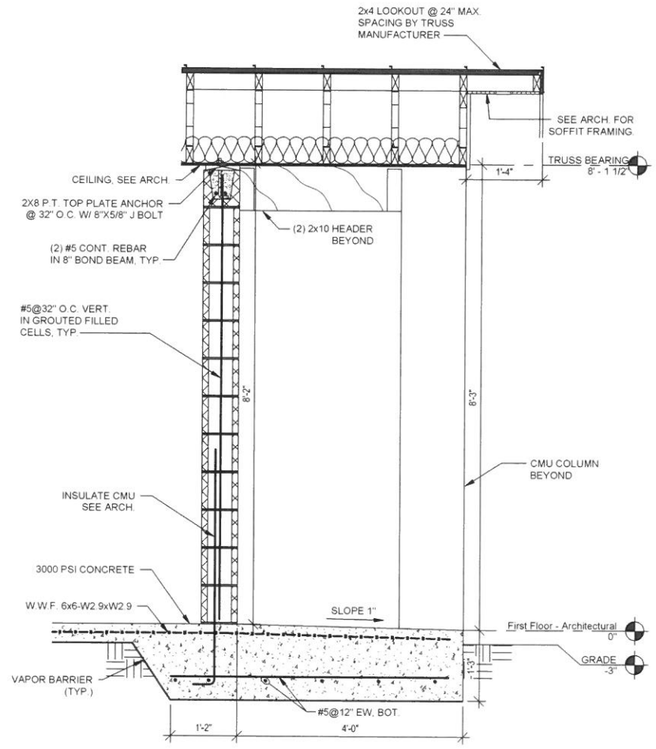
ROOF FRAMIN□ PLAN

3/8" = 1'-0"



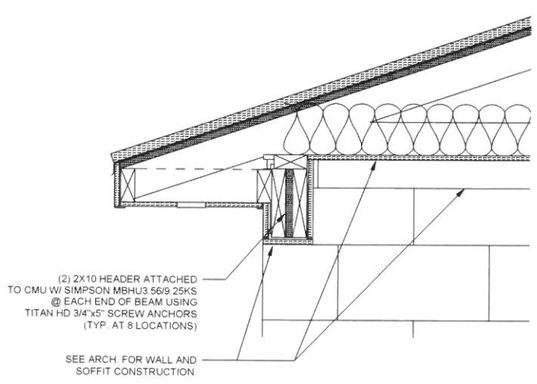
1 TYPICAL WALL SECTION

S-2 / S-2 — Scale: 3/4" = 1'-0"



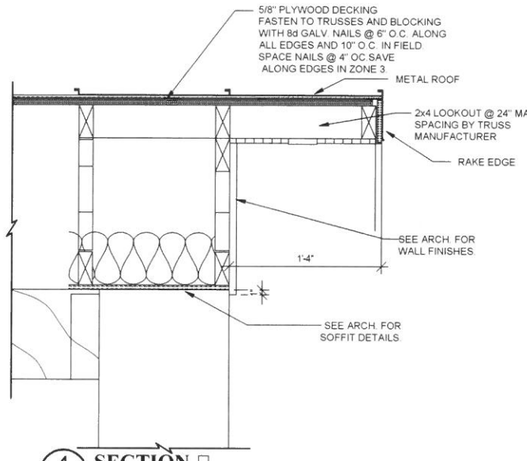
2 TYPICAL WALL SECTION

S-2 / S-2 — Scale: 3/4" = 1'-0"



3 SECTION 3

S-2 / S-2 — Scale: 1 1/2" = 1'-0"



4 SECTION □

S-2 / S-2 — Scale: 1 1/2" = 1'-0"

FINAL

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LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED
DRAWN
CHECKED

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

STRUCTURAL PLANS AND DETAILS

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
P.E. #

DATE: NOV 2016
PROJECT NO.: 20445-019-01
SCALE: N/A
DWG. NO.: S-2

PLOTTED: 4/24/2017 04:42 PM UDENI ROSARIO

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TIE TO GRADE AT 2:1 SLOPE FROM TOP OF BERM

CONCRETE CURB TYPE D PER FDOT STD INDEX 300, APPROX 135 LF AT EACH SIDE OF RAMP (TYP)

3 C3 SWALE EMERGENCY OVERFLOW. SEE DETAIL

ROLL-OFF DUMPSTER PAD EXTENSION (TYP). REFER TO DWG S1

RESET EXISTING FENCE FOR BERM CONSTRUCTION

CONSTRUCT 15" RCP MES PER FDOT STD INDEX 272, IE= 34.0'. INSTALL APPROX 5'X5' RIPRAP (DITCH LINING) APRON AT MES. SEE NOTES

CONSTRUCT 52 LF OF 15" RCP PER CONTRACT DOCUMENTS

GRAPHIC SCALE

0 10 20 40

SCALE IN FEET
1"=20'

STORMWATER SWALE

CONSTRUCT 3" THICK CONCRETE REVETMENT AT SIDE OF RAMP PER FDOT STD SPEC 524 (TYP). 3000 PSI CONC W/ FIBER ADDITIVE AT 1.5 LB/CY

CONSTRUCT BERM AT STORMWATER SWALE, 1' TOP WIDTH, EL= 36.0'. TIE TO GRADE AT 3:1 SLOPE

INSTALL APPROX 10'X10' RIPRAP (DITCH LINING) APRON W/ GEOTEXTILE LINING. SEE NOTES

GUARDRAIL. SEE NOTES

INVERTED CROWN

CONSTRUCT DBI TYPE J PER FDOT STD INDEX 234 GRATE EL=38.0' IE= 35.2'

CONSTRUCT ASPHALT PAVEMENT, 1.5" SP-12.5 (165 LB/SY) ASPHALT PAVEMENT W/ 6" LIMEROCK BASE (LBR 100) AND 12" STABILIZED SUBGRADE

MATCH EXISTING SLAB ELEVATION (TYP)

FLOWLINE (TYP)

GRADE BREAKLINE (TYP)

GRADE 2' WIDE SHOULDER AT EOP AT -6%. TIE TO EXISTING GRADE AT 3:1 (TYP)

CONSTRUCT CHAIN LINK FENCE, TYPE B (NO. 9 GAGE ZINC COATED STEEL) W/ BARB WIRE ATTACHMENT PER FDOT STD INDEX 802. TIE INTO EXISTING FENCE AT EACH END

2 C3 BOLLARD. SEE DETAIL (TYP)

NEW CONCRETE PAD ELEVATION 37.41'

FLOWLINE (TYP)

CONSTRUCT 15" RCP MES PER FDOT STD INDEX 272. IE= 34.0'

CONSTRUCT 40 LF OF 15" RCP PER CONTRACT DOCUMENTS

PROPOSED BUILDING, FFE= 36.9' REFER TO STRUCTURAL AND ARCHITECTURAL DRAWINGS

CONSTRUCT 15" RCP MES PER FDOT STD INDEX 272. IE= 34.5'

STORMWATER SWALE

INSTALL APPROX 5'X8' RIPRAP (DITCH LINING) APRON W/ GEOTEXTILE LINING. SEE NOTES

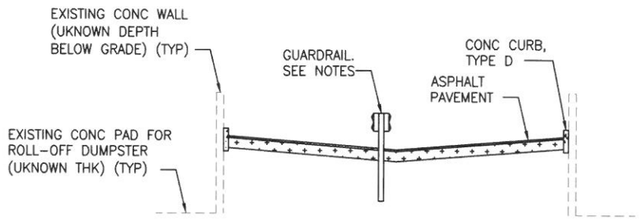
GRADE ROADSIDE BUILDUP FOR POSITIVE DRAINAGE AND RESTORE EXISTING SURFACE

1 C3 AFTER HOURS DROP-OFF AREA APPROX 15'X15'. CONSTRUCT CHAIN LINK FENCE, TYPE B (NO. 9 GAGE ZINC COATED STEEL) W/ BARB WIRE ATTACHMENT PER FDOT STD INDEX 802. CONNECT TO EXISTING FENCE. INSTALL DOUBLE SWING GATE PER DETAIL

INSTALL 4' WIDE PEDESTRIAN GATE IN EXISTING FENCE AT LOCATION APPROVED BY THE OWNER. GATE CONFIGURATION TO BE DETERMINED BY FENCE INSTALLER AND APPROVED BY THE OWNER

OLLIE LUNDY ROAD 60' R/W

HARRISON BLUE ROAD



SECTION A-A
1"=10' H
1"=5' V

NOTES:

1. INSTALL W-BEAM, DOUBLE FACE GUARDRAIL W/ BUFFERED END SECTION AT EACH END PER FDOT STD INDEX 400. OFFSET GUARDRAIL 2' FROM CENTER OF RAMP. MOUND AND COMPACT ASPHALT AT EACH GUARDRAIL POST TO PROMOTE POSITIVE DRAINAGE. GUARDRAIL SHALL BE PER FDOT STD INDEX 400 AND FDOT STD SPEC 536. GUARDRAIL TOTAL LENGTH SHALL BE APPROX 63 LF; REINSTALL APPROX 50 LF OF EXISTING GUARDRAIL AND SUPPLEMENT WITH NEW MATERIAL.
2. REINSTALL SIGNS AT LOCATIONS APPROVED BY THE OWNER.
3. RIPRAP, DITCH LINING SHALL BE CONSTRUCTED PER FDOT STD SPEC 530. GEOTEXTILE LINING SHALL BE TYPE D-2 PER FDOT STD INDEX 199.
4. RELOCATING ELECTRICAL SERVICE AND TELEPHONE SERVICE ARE NOT INCLUDED IN THIS DESIGN. EXISTING SERVICES SHALL BE RELOCATED TO THE PROPOSED BUILDING VIA BURIED CONDUIT ACCORDING TO THE APPLICABLE CODES.

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
DRAWN UROSARIO
CHECKED THAYS

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE COLLECTION CENTER IMPROVEMENTS TAYLOR COUNTY, FLORIDA

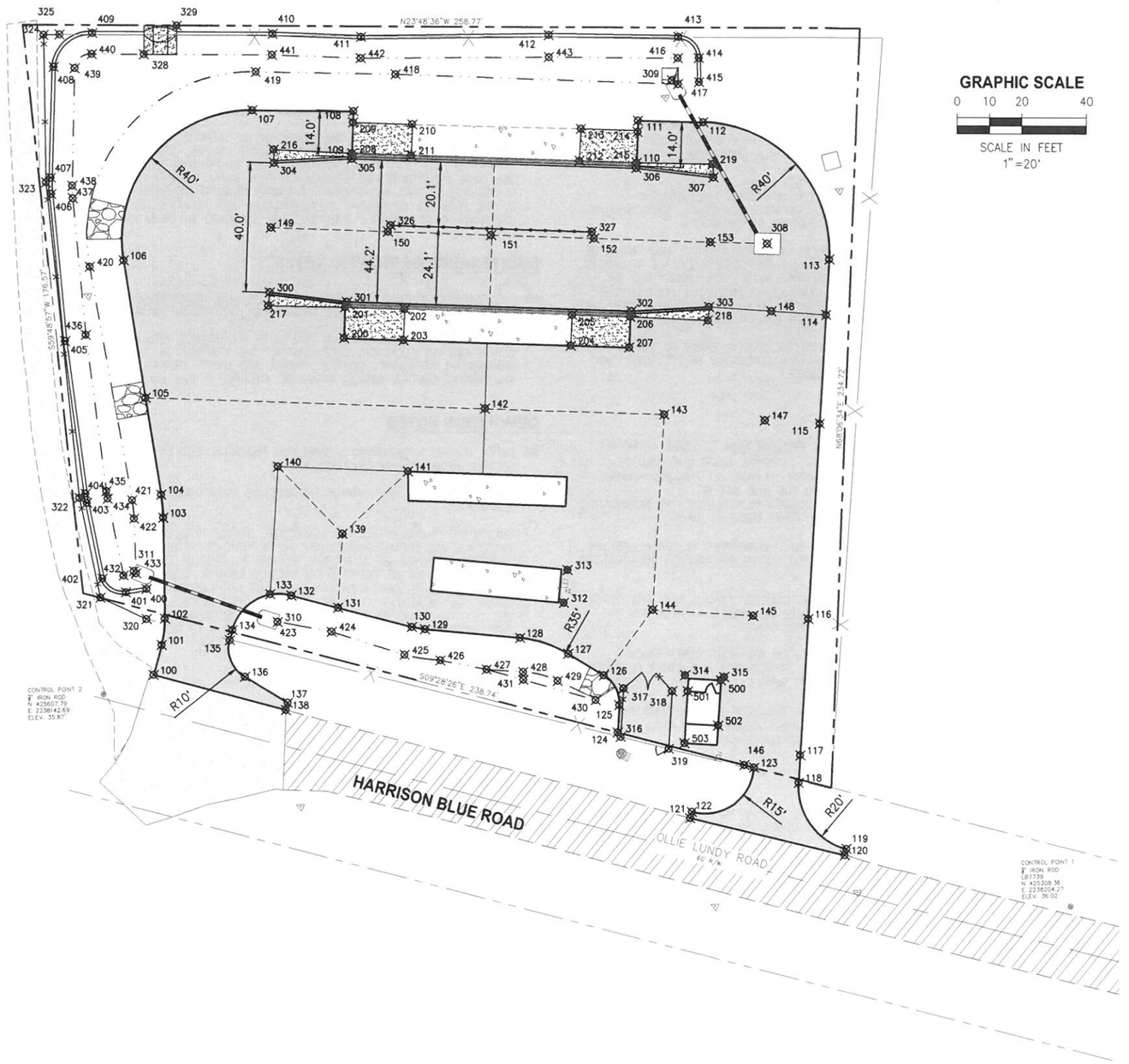
SITE, DRAINAGE, AND GRADING PLAN

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: AS NOTED
DWG. NO.: C2

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GRAPHIC SCALE

0 10 20 40

SCALE IN FEET
1" = 20'

COORDINATE TABLE			
POINT	NORTHING	EASTING	DESCRIPTION
100	425596.20	2238154.40	EOP
101	425597.74	2238163.83	EOP
102	425600.17	2238171.68	EOP
103	425613.36	2238199.94	EOP
104	425616.84	2238206.18	EOP
105	425633.44	2238231.53	EOP
106	425656.98	2238267.46	EOP
107	425639.55	2238326.02	EOP
108	425610.91	2238338.56	EOP
109	425605.98	2238326.49	EOP
110	425524.41	2238359.71	EOP
111	425529.35	2238371.77	EOP
112	425510.64	2238379.54	EOP
113	425457.88	2238356.70	EOP
114	425451.81	2238340.60	EOP
115	425439.96	2238309.12	EOP
116	425418.64	2238252.58	EOP
117	425403.76	2238213.09	EOP
118	425400.78	2238205.17	EOP
119	425378.97	2238192.47	EOP
120	425378.66	2238190.49	EOP
121	425426.78	2238181.60	EOP
122	425427.07	2238183.58	EOP
123	425415.24	2238203.83	EOP
124	425458.00	2238196.70	EOP
125	425460.98	2238204.61	EOP
126	425469.08	2238211.01	EOP
127	425481.87	2238212.63	EOP
128	425497.57	2238211.03	EOP
129	425525.61	2238201.47	EOP
130	425529.57	2238200.47	EOP
131	425552.60	2238196.63	EOP
132	425567.29	2238194.18	EOP
133	425573.42	2238191.86	EOP
134	425579.62	2238176.96	EOP
135	425579.10	2238173.77	EOP
136	425570.17	2238165.43	EOP
137	425554.80	2238163.49	EOP
138	425554.42	2238161.22	EOP
139	425560.67	2238218.05	PVT
140	425587.35	2238228.83	PVT
141	425550.26	2238243.81	PVT
142	425536.39	2238271.30	PVT
143	425484.90	2238292.22	PVT
144	425463.57	2238235.67	PVT
145	425434.56	2238246.61	PVT
146	425418.25	2238203.33	PVT
147	425455.86	2238303.14	PVT
148	425467.78	2238334.76	PVT
149	425619.48	2238295.33	PVT
150	425586.13	2238308.91	PVT
151	425556.50	2238320.97	PVT
152	425526.86	2238333.04	PVT
153	425493.52	2238346.62	PVT

COORDINATE TABLE			
POINT	NORTHING	EASTING	DESCRIPTION
200	425584.89	2238273.41	CONC
201	425588.50	2238282.27	CONC
202	425571.62	2238289.14	CONC
203	425568.09	2238280.25	CONC
204	425519.96	2238299.88	CONC
205	425523.43	2238308.74	CONC
206	425506.81	2238315.49	CONC
207	425503.22	2238326.70	CONC
208	425605.98	2238326.49	CONC
209	425609.59	2238335.36	CONC
210	425592.79	2238342.20	CONC
211	425589.18	2238333.33	CONC
212	425540.78	2238353.04	CONC
213	425544.40	2238362.28	CONC
214	425528.02	2238368.57	CONC
215	425524.41	2238359.71	CONC
216	425628.54	2238317.67	CONC
217	425610.36	2238273.01	CONC
218	425484.40	2238324.23	CONC
219	425502.68	2238368.91	CONC
300	425611.64	2238276.91	CURB
301	425588.65	2238284.01	CURB
302	425507.13	2238317.20	CURB
303	425485.72	2238328.18	CURB
304	425626.73	2238313.98	CURB
305	425605.32	2238324.96	CURB
306	425523.84	2238358.14	CURB
307	425500.82	2238365.25	CURB
308	425447.47	2238353.28	INLET
309	425524.86	2238387.36	MES
310	425567.86	2238184.97	MES
311	425614.86	2238181.18	MES
312	425489.54	2238226.47	BOLLARD
313	425492.60	2238236.20	BOLLARD
314	425446.18	2238221.32	BOLLARD
315	425434.99	2238225.66	BOLLARD
316	425456.59	2238195.80	FENCE
317	425461.88	2238209.84	FENCE
318	425447.84	2238215.13	FENCE
319	425441.57	2238198.48	FENCE
320	425605.19	2238169.29	FENCE
321	425620.91	2238169.51	FENCE
322	425639.44	2238194.98	FENCE
323	425688.71	2238279.69	FENCE
324	425708.02	2238320.96	FENCE
325	425703.56	2238323.05	FENCE
326	425586.19	2238311.04	GUARDRAIL
327	425528.31	2238334.61	GUARDRAIL
328	425677.24	2238328.11	STR
329	425671.59	2238340.33	STR
400	425609.00	2238177.79	TOB
401	425614.43	2238174.20	TOB
402	425622.73	2238175.16	TOB
403	425636.66	2238194.53	TOB

COORDINATE TABLE			
POINT	NORTHING	EASTING	DESCRIPTION
404	425638.24	2238196.91	TOB
405	425663.24	2238237.42	TOB
406	425685.74	2238277.08	TOB
407	425687.95	2238281.60	TOB
408	425701.14	2238313.20	TOB
409	425694.54	2238327.58	TOB
410	425643.44	2238350.14	TOB
411	425618.14	2238360.38	TOB
412	425565.33	2238384.63	TOB
413	425528.46	2238400.40	TOB
414	425519.98	2238397.10	TOB
415	425516.90	2238390.28	TOB
416	425525.89	2238394.39	SWALE
417	425522.58	2238387.08	SWALE
418	425603.82	2238354.22	SWALE
419	425643.41	2238337.31	SWALE
420	425665.73	2238261.42	SWALE
421	425624.27	2238201.00	SWALE
422	425621.38	2238196.06	SWALE
423	425567.86	2238184.97	SWALE
424	425551.34	2238189.09	SWALE
425	425528.10	2238191.68	SWALE
426	425517.34	2238194.63	SWALE
427	425503.10	2238197.91	SWALE
428	425492.38	2238201.85	SWALE
429	425481.43	2238203.69	SWALE
430	425468.27	2238203.08	SWALE
431	425491.35	2238199.65	SWALE
432	425617.25	2238178.67	SWALE
433	425613.89	2238180.89	SWALE
434	425631.37	2238198.37	SWALE
435	425632.66	2238200.32	SWALE
436	425658.23	2238241.76	SWALE
437	425679.13	2238278.59	SWALE
438	425680.85	2238282.08	SWALE
439	425695.04	2238315.47	SWALE
440	425692.03	2238321.58	SWALE
441	425640.91	2238344.15	SWALE
442	425615.58	2238354.41	SWALE
443	425562.53	2238378.42	SWALE
500	425435.50	2238224.34	BLDG
501	425443.45	2238217.07	BLDG
502	425430.56	2238211.24	BLDG
503	425437.81	2238202.10	BLDG

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
DRAWN UROSARIO
CHECKED THAYS

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

COORDINATE PLAN AND TABLE

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: AS NOTED
DWG. NO.: G4

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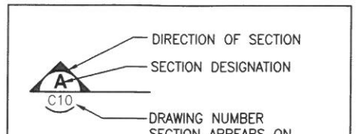
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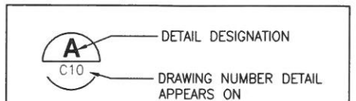
ABBREVIATIONS

GENERAL

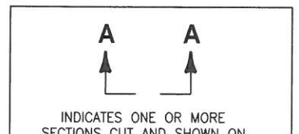
@	AT
'	FEET/MINUTE
"	INCH/SECOND
AB	ALIGNMENT BEGIN
AC	ACRE
AD	GRADE DIFFERENCE
ADA	AMERICANS WITH DISABILITIES ACT OF 1990, AS AMENDED
AE	ALIGNMENT END
APPROX	APPROXIMATE, APPROXIMATELY
ALUM	ALUMINUM
ASTM	AMERICAN SOCIETY FOR TESTING AND MATERIALS
BLDG	BUILDING
BTM	BOTTOM
BVCE	BEGIN VERTICAL CURVE ELEVATION
BVCS	BEGIN VERTICAL CURVE STATION
CAP	CORRUGATED ALUMINUM PIPE
CB	CATCH BASIN
℄HD	CHORD
CHDPE	CORRUGATED HIGH DENSITY POLYETHYLENE
℄	CENTERLINE
CLR	CLEAR
CM	CONCRETE MONUMENT
CMP	CORRUGATED METAL PIPE
CO	COMPANY/CLEANOUT
CONC	CONCRETE
CONT	CONTINUOUS
CORR	CORRUGATED
CPT	CONE PENETRATION TEST
CY/CU YDS	CUBIC YARDS
DBI	DITCH BOTTOM INLET
DBL	DOUBLE
DEMO	DEMOLISH
DET	DETAIL
DIA, ø	DIAMETER
DIM	DIMENSION
DS	DROP STRUCTURE
DW	DEEP WELL
DWG	DRAWING
E:	EASTING
EA	EACH
ECW	ENVIRONMENTAL CUTOFF WALL
EF	EACH FACE
EL	ELEVATION
ENCL	ENCLOSE, ENCLOSURE
EOC	EDGE OF CONCRETE
EOL	EDGE OF LINER
EOP	EDGE OF PAVEMENT
EQ	EQUAL
EQUIP	EQUIPMENT
ETC	ET CETERA
EVCE	END VERTICAL CURVE ELEVATION
EVCS	END VERTICAL CURVE STATION
EXIST	EXISTING
EXP	EXPANSION
FAB	FABRICATION
FDEP	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FDOT	FLORIDA DEPARTMENT OF TRANSPORTATION
FIN	FINISHED
FS	FLORIDA STATUTE
GALV	GALVANIZED
GFFR	GROUT FILLED FIBER REVETMENT
GM	GAS MONITORING
GR	GRADE
HDPE	HIGH DENSITY POLYETHYLENE
HP	HIGH POINT
HORIZ	HORIZONTAL
ID	INSIDE DIAMETER/IDENTIFICATION
IE	INVERT ELEVATION
INT	INTERNATIONAL
L	LENGTH
LB	POUND
LBR	LIMEROCK BEARING RATIO
LF	LINEAR FEET
LP	LOW POINT
MAG	MAGNETIC
MES	MITERED END SECTION
MAX	MAXIMUM
MFR	MANUFACTURER
MH	MANHOLE
MIN	MINIMUM
MISC	MISCELLANEOUS
MOT	MAINTENANCE OF TRAFFIC
MSL	(ABOVE) MEAN SEA LEVEL
MT	MOUNT
MUTCD	MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES
N:	NORTHING
NAVD	NORTH AMERICAN VERTICAL DATUM 1988
N/A	NOT APPLICABLE
N/AVAIL	NOT AVAILABLE
NGVD	NATIONAL GEODETIC VERTICAL DATUM 1929
NIC	NOT IN CONTRACT
No(S)	NUMBER(S)
NON-PERF	NONPERFORATED
NTS	NOT TO SCALE
NW	NORTHWEST
NWL	NORMAL WATER LEVEL
OC	ON CENTER
OD	OUTSIDE DIAMETER
OSHA	OCCUPATIONAL SAFETY & HEALTH ADMINISTRATION
PC	POINT OF CURVE
PERF	PERFORATED
PI	POINT OF INTERSECTION
PLS	PROFESSIONAL LAND SURVEYOR
PRC	POINT OF REVERSE CURVE
PS	PUMP STATION
PSI	POUND PER SQUARE INCH
PT	POINT OF TANGENCY
PV	PLUG VALVE
PVI	POINT OF VERTICAL INTERSECTION
PVT	PAVEMENT
R	RADIUS
RCP	REINFORCED CONCRETE PIPE
REF	REFERENCE
REINF	REINFORCED
R/W	RIGHT OF WAY
S	SLOPE
REQD	REQUIRED
SCH	SCHEDULE
SDR	STANDARD DIMENSION RATIO
SECT	SECTION
SF	SQUARE FEET
SHWT	SEASONAL HIGH WATER TABLE
SIM	SIMILAR
SLWT	SEASONAL LOW WATER TABLE
SPEC	SPECIFICATION
SP	SUPERPAVE
SPT	STANDARD PENETRATION TEST
SRWMD	SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SS	STAINLESS STEEL
STA	STATION
STD	STANDARD
STL	STEEL
SW	STORMWATER/SOUTHWEST
SY	SQUARE YARD
T/	TOP OF
T, TAN	TANGENT
TBM	TURNING BENCH MARK
TH	TEST HOLE
THK	THICK
THRD	THREADED
TOB	TOP OF BANK
TS	TUBE STEEL
TYP	TYPICAL
USC&GS	UNITED STATES COASTAL AND GEODETIC SURVEY
USGS	UNITED STATES GEOLOGICAL SURVEY
VC	VERTICAL CURVE
VERT	VERTICAL
WGT	WEIGHT
W/	WITH
WWF	WELDED WIRE FABRIC
△	DELTA, ANGULAR CHANGE
BCCMP	BITUMINOUS COATED CORRUGATED METAL PIPE



SECTION DESIGNATION



DETAIL/SECTION DESIGNATION



INDICATES ONE OR MORE SECTIONS CUT AND SHOWN ON THE SAME DETAIL

SECTION DESIGNATION

DRAWING INDEX

DWG No.	DESCRIPTION
GENERAL	
G1	COVER
G2	DRAWING INDEX, ABBREVIATIONS, AND LEGEND
G3	GENERAL NOTES
G4	COORDINATE PLAN AND TABLE
CIVIL	
C1	DEMOLITION PLAN
C2	SITE, DRAINAGE, AND GRADING PLAN
C3	DETAILS
STRUCTURAL– SITE	
S1	ROLL-OFF DUMPSTER PADS
ARCHITECTURAL	
A1.0	FLOOR PLANS
STRUCTURAL– BUILDING	
S-1	STRUCTURAL GENERAL NOTES
S-2	STRUCTURAL PLANS AND DETAILS
S-3	STRUCTURAL DETAILS

CIVIL LEGEND

- PROPERTY BOUNDARY
- EXISTING CONTOUR (22)
- EXISTING GRADE SPOT ELEVATION (× 22.50)
- EXISTING FENCE (x)
- CONTOUR (107)
- FENCE (x)
- STORMWATER DITCH CENTERLINE
- GRADE SPOT ELEVATION (+102.0)
- STORMWATER/SURFACE WATER FLOW
- EXISTING ASPHALT
- ASPHALT
- RIPRAP
- CONCRETE
- TO BE DEMOLISHED

FINAL

LTR.	DATE	REVISIONS	BY	APPRD.

DESIGNED UROSARIO
DRAWN UROSARIO
CHECKED THAYS

JONES EDMUNDS
730 NE WALDO ROAD, GAINESVILLE, FLORIDA 32641 / (352) 377-5821

HARRISON BLUE
COLLECTION CENTER IMPROVEMENTS
TAYLOR COUNTY, FLORIDA

DRAWING INDEX, ABBREVIATIONS, AND LEGEND

CERTIFICATE OF AUTHORIZATION #1841
APPROVED BY
UDENI T. ROSARIO
P.E. # 68327

DATE: APRIL 2017
PROJECT NO.: 20445-019-01
SCALE: AS NOTED
DWG. NO.: G2

SAVED: 4/24/2017 4:26 PM UROSARIO \\JEACAD\DRAFTING\20445 TAYLOR COUNTY\019 HARRISON BLUE COLLECTION CENTER IMPROVEMENTS\CONTRACT DRAWINGS\GENERAL\20445019-G-02.DWG

16

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	THE BOARD TO APPROVE A TRANSFER FROM CONTINGENCY TO PAY INVOICES FOR INMATE MEDICAL EXPENSES, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: **WHILE EVERY ACTION IS TAKEN TO REDUCE THE COSTS OF INMATE MEDICAL CARE, THERE ARE STILL UNANTICIPATED COSTS THAT REQUIRE BUDGET ADJUSTMENTS. A TRANSFER OF $50,000 IS BEING REQUESTED.**

Recommended Action: **APPROVE THE TRANSFER.**

Fiscal Impact: **$50,000**

Budgeted Expense: **NO**

Submitted By: **COUNTY ADMINISTRATOR 850-838-3500 X 7**

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: **THE AREA HOSPITALS OFFER DEEP DISCOUNTS TO THE COUNTY FOR INMATE MEDICAL CARE; HOWEVER, SOMETIMES AN INMATE REQUIRES SUCH EXTENSIVE MEDICAL CARE THAT EVEN THE DISCOUNTED COST EXCEEDS THE BUDGETED AMOUNT. THE SAME IS TRUE FOR THE PRESCRIPTION DRUGS FOR INMATES. SOMETIMES AN INMATE REQUIRES PHARMACEUTICALS THAT, ALTHOUGH DISCOUNTED, ARE STILL VERY COSTLY.**

Options:

Attachments:

SELECTION CRITERIA: expledgr.key_orgn='0200'
ACCOUNTING PERIOD: 8/17

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-523 DETENTION &/OR CORRECTION
TOTL/DEPT-0200 COUNTY JAIL/INMATE MED.

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
53401	CONTRACTUAL SERVICES	6,800.00	.00	4,695.54	2,092.44	12.02	99.82
54500	INSURANCE	34,400.00	1,850.24	.00	22,704.72	11,695.28	66.00
54610	R&M BUILDINGS & GROUNDS	8,970.00	480.00	2,222.99	6,398.85	348.16	96.12
54620	R&M EQUIPMENT	5,800.00	.00	337.62	5,022.46	439.92	92.42
54907	LICENSE/PERMIT/REGISTRAT	30.00	.00	.00	30.00	.00	100.00
54940	INMATE MEDICAL EXPENSE	75,000.00	3,990.37	.00	54,348.67	20,651.33	72.46
54941	INMATE DRUGS/MEDICATION	55,000.00	2,778.84	.00	48,550.03	6,449.97	88.27
55103	EQUIPMENT < $1,000	1,800.00	.00	.00	378.74	1,421.26	21.04
55202	SAFETY PRODUCTS/SUPPLIES	200.00	.00	.00	28.25	171.75	14.13
56400	CAPITAL OUTLAY-EQUIPMENT	5,500.00	.00	.00	5,320.00	180.00	96.73
	TOTAL COUNTY JAIL/INMATE MED.	193,500.00	9,099.45	7,256.15	144,874.16	41,369.69	78.62
	TOTAL GENERAL FUND	193,500.00	9,099.45	7,256.15	144,874.16	41,369.69	78.62
TOTAL REPORT		193,500.00	9,099.45	7,256.15	144,874.16	41,369.69	78.62

17

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	Resolution celebrating the 100th anniversary of the Rotary Foundation
Meeting Date:	05/16/17

Statement of Issue: The Perry Rotary Club asks the commission to consider passing a resolution celebrating the 100th anniversary of the Rotary Foundation by declaring June 10-14 Rotary Foundation Week.

Recommendation:

Fiscal Impact: $ N/A **Budgeted Expense**: Yes ☐ No ☐ N/A ☐

Submitted By: Chris Clark, Perry Rotary Club president

Contact: Mark Viola, 584-5513

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options: 1.

2. Proposed resolution

Attachments: 1.

2.

RESOLUTION NO. ___

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, RECOGNIZING THE ROTARY FOUNDATION'S 100TH ANNIVERSARY.

WHEREAS, the first Rotary Club was chartered on Feb. 23, 1905, in Chicago, Ill., and now Rotary International has 35,000 clubs in 120 countries with 1.2 million members worldwide; and
WHEREAS, at the Rotary International Convention in 1917, held in Atlanta, Ga., then President Arch Klumph announced the creation of an endowment for the purpose of "doing good in the world," now known as the Rotary Foundation; and
WHEREAS, the Perry Rotary Club was chartered on May 11, 1923, and for the past 94 years has served the Taylor County community, prescribing to the Rotary motto of "Service Above Self'; and
WHEREAS, the Rotary Foundation provides more than $200 million each year in program awards, supporting projects around the world in six areas of service, including disease prevention and treatment, water and sanitation, economic and community development, basic education and literacy, maternal and child health, and peace and conflict prevention/resolution; and
WHEREAS, the Perry Rotary Club has received five grants from the Rotary Foundation to support service projects in Taylor County, including renovations at the Jerkins Community Center, the construction of the splash pad at Rosehead Park, and the purchase of food and supplies for the Taylor County Weekend Food Program; and
WHEREAS, the Perry Rotary Club has been approved for a sixth grant to partner with the Perry Police Department to administer an anti-bullying program at Taylor County Elementary School; and
WHEREAS, the Rotary Foundation, through its PolioPlus program, has financially supported Rotary International's efforts to eradicate polio from the face of the Earth;
WHEREAS, Rotary International began its polio eradication efforts in the 1980s and was subsequently joined by the World Health Organization and the Centers for Disease Control to create the Global Polio Eradication Initiative; and
WHEREAS, when Rotary International began its efforts, there were 350,000 new cases of polio each year; and
WHEREAS, by 2016 that number had been reduced to just 42 cases worldwide and through May 9, 2017, only five cases of polio have been reported so far this year;
WHEREAS, Rotary International will hold its annual convention June 10-14 in Atlanta, Ga., to celebrate the 100th anniversary of its creation as well as 100 years of "doing good in the world"; and
WHEREAS, the Perry Rotary Club will be represented in Atlanta, joined by the more than 30,000 Rotarians expected to attend the International Convention.
THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, in appreciation of the work and good deeds of the Perry Rotary Club and the Rotary Foundation here in Taylor County and around the world, that they declare June 10-14 Rotary Foundation Week in Taylor County.
PASSED in regular session this 16th day of May, 2017.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA.

BY: _____
PAM FEAGLE, Chairperson

ATTEST:
ANNIE MAE MURPHY, Clerk

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	Request closure of unused road
Meeting Date:	May 16, 2017

Statement of Issue: We are requesting road closure of the remaining section of Pine Island Drive located on the back canal Marina Road. This road has not been used since the old bridge was removed and new bridge put further up on Marina Road.

Recommendation:

Fiscal Impact: $ _____ **Budgeted Expense**: Yes ☐ No ☐ N/A ☐

Submitted By: Earline Neeley

Contact: Earline Neeley, 850-838-7623

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

We are requesting that equal footage of the remaining portion of Pine Island Road be closed and added to our property line and the Fred Byrd property line. We believe a precedent has been set in the past by closing the road from the old marina to the main canal, closing the portion on the west side of Marina Road and closing the portion on the east side on the back canal.

Mr. Byrd's heirs, 3 children, have agreed to the closing and I will hopefully have a document with their signatures at time of the meeting or before.

Options:

1.

2.

Attachments:

1. Survey of Neeley Property 20720 Marina Road including the remaining portion of Pine Island Drive
2. Picture of the unused road which has grass growing on over half. Small yellow house to the right is Neeley property. Taller house on left is Byrd property. You cannot see it from this angle, but there is a huge mound of dirt that has been piled where the road stops at the canal and it was there when we purchased our property in 1997. Don't know how long it has initially been there.

MALCOLM PAGE District 1	JIM MOODY District 2	FRANK RUSSELL District 3	PAM FEAGLE District 4	THOMAS DEMPS District 5

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS

RIGHT OF WAY ABANDONMENT PETITION

FEE: $250.00 DATE: _____ RECEIPT #: _____

ROAD NAME: Former Pine Isle Road

PHYSICAL LOCATION: 35-07-07-06863-000

APPLICANT: Earline B. Neeley

ADDRESS: 1182 W. Roberts Aman Road, Perry, FL 32347

PHONE #: 850.838.7623

ADJOINING PROPERTY OWNER(S)

NAME: Steven C. Byrd SIGNATURE: _____

ADDRESS: 788 Louie Kahn Crawfordville FL 32327 PHONE: 850-545-3933

NAME: Frederick L. Byrd, Jr. SIGNATURE: _____

ADDRESS: 4375 Autumn River Rd E, Jax FL 32224 PHONE: 904-400-2255

NAME: Elizabeth Christine Byrd Harrison SIGNATURE: _____

ADDRESS: 1760 Folkston Rd Tall FL 32312 PHONE: 850-264-0616

NAME: N/A SIGNATURE: _____

ADDRESS: _____ PHONE: 850-264-0616

PETITION TYPE

Plat: _____ Portion of plat: _____ Right-of-way: _____ Public easement: _____

Public interest in private right-of-way: _____

ATTACH COMPLETE LEGAL DESCRIPTION OF PORTION OF ROAD TO BE CLOSED.

ATTACH LEGAL DESCRIPTION OF EACH PORTION OF ROAD THAT WILL GO TO EACH ADJOINING PROPERTY OWNER.

ATTACH MINIMUM 8" X 11" OR 11" X 17" DRAWING CLEARLY SHOWING THE LOCATION OF THE PETITION SITE IN RELATION TO THE NEAREST PUBLIC RIGHT-OF-WAY AND AFFECTED PROPERTIES.

ATTACH A STATEMENT DETAILING THE RELEVANT REASONS IN SUPPORT OF THE REQUEST AND GRANTING OF THE PETITION.

STATEMENT

To the best of the petitioner's knowledge, the granting of the petition would not affect the ownership or right of convenient access of persons owning other property in the area or subdivision:

SIGNATURE: _____

NOTE

ACCESS TO WATER: no right-of-way, road, street or public accessway giving access to any publicly accessible waters in the County shall be closed, vacated or abandoned, except in those instances wherein the:

1. Right-of-way does not benefit the public and/or there is no adequate parking to facilitate the use of the right-of-way and it is not a burden upon the county; or
2. Petitioner offers to trade or give to the County comparable land for a right-of-way, road, street or public accessway to give access to the same body of water, such access to be of such condition as not to work a hardship to the users thereof, the reasonableness of the distance and comparable land being left to the direction of the Board of County Commissioners.

SUBMITTED BY: Earline B. Neeley

Print Name

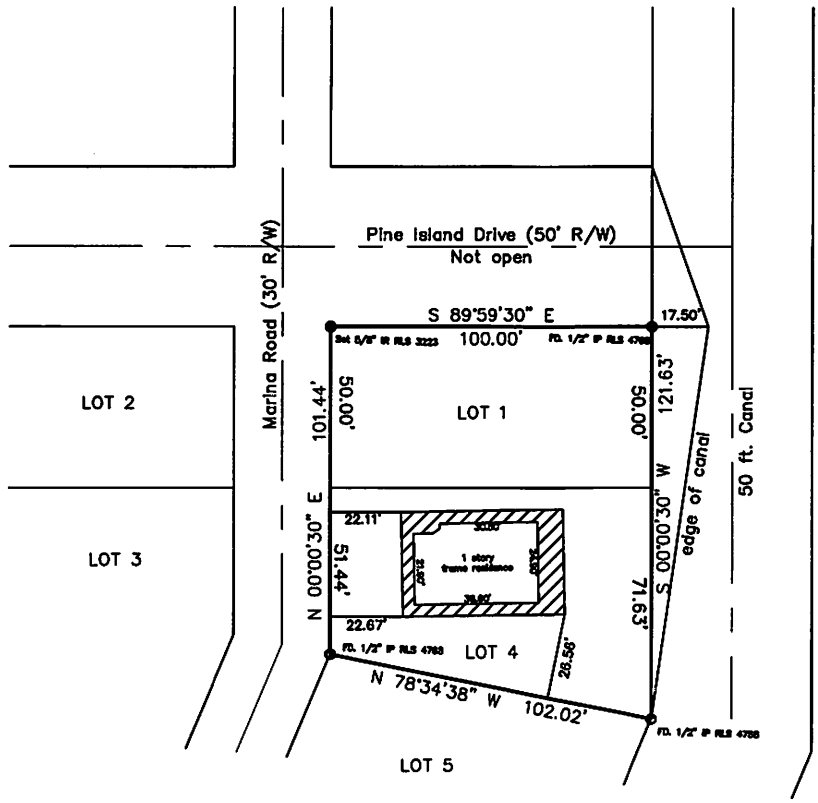
SIGNATURE: _____

DEED INFORMATION

Please provide the name(s) and relationship (husband, wife, etc.) of the applicant and adjoining property owners as they should appear on the deeds transferring ownership from the County. The County shall not be responsible for verifying the information provided through title search or other means.

		Relationship
APPLICANT:	Earline B. Neeley	
	Lowell T. Neeley	husband
ADJOINING PROPERTY OWNER:	Steven C. Byrd a/k/a Stephen Charles Byrd	Relationship
	Frederick L. Byrd, Jr.	JTWRS
	Elizabeth Christine Byrd Harrison	JTWRS
ADJOINING PROPERTY OWNER:		Relationship
ADJOINING PROPERTY OWNER:		Relationship

A BOUNDARY SURVEY FOR.
Lowell T. and Earline B. Neeley
Keaton Beach Unit #1
TAYLOR COUNTY, FLORIDA



LEGEND

⊡	SET 4"x4" CONCRETE MONUMENT WITH CAP STAMPED RLS 3223
⊛	FOUND 5/8" IRON ROD WITH CAP STAMPED LS 3223
⊙	FOUND 3/4" IRON PIPE
○	FOUND 5/8" IRON ROD WITH CAP STAMPED RLS 3223
●	SET 5/8" IRON ROD WITH CAP STAMPED RLS 3223
•	FOUND PK NAIL
POB	POINT OF BEGINNING
FD	FOUND
IP	IRON PIPE
IR	IRON ROD

DESCRIPTION:
Lots one (1) and four (4) of Block "D" KEATON BEACH SUBDIVISION Inc. Unit No. 1 according to the Map or plat of said Keaton Beach, Inc. Unit No. 1 on Record in The Office of the Clerk of the Circuit Court of Taylor County, Florida.

CERTIFICATION:
I hereby certify to, Lowell T. and Earline B. Neeley, Buckeye Employees Federal Credit Union Frith Abstract & Title Company and First American Title Insurance Company that in my opinion this is a true representation of the property shown hereon and that there are no visible overlaps, gaps or encroachments, except as shown. I so further certify that this property is located in Flood Zone V-19 , according to the Flood Insurance Rate Map for Taylor County, Florida, Community Panel Number 120302 475 B, effective date Nov. 16, 1983 and that this survey meets the Minimum Technical Standards as set forth by the Florida Board of Professional Land Surveyors in Chapter 61G17-6 Florida Administrative Code, pursuant to Section 472.027 Florida Statutes.

Lawrence D. Rowell
Professional Land Surveyor F.R.C.# 3223

SURVEYORS NOTES:

Bearings based on Keaton Subd. Unit No. 1, as recorded in the Public Records of Taylor County, Florida.

If no difference is shown, the deed call bearings and distances are the same as measured.

Field work was completed Feb. 12, 1997.

There may be other restrictions of record not shown on this plat that may be found in the public records of Taylor County, Florida.

The hereon signed surveyor has not been provided a current title opinion of 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.

The property shown herein maybe subject to zoning restrictions, right of ways easements setback lines which are recorded in the public records of Taylor County, Florida.

Underground utilities, interior fences, and other improvements were not located except as shown.

This survey does not reflect or determine ownership.

Unless it bears the signature and raised seal of a Florida Licensed survey and mapper, this map\report is for informational purposes only and is not valid.

Not valid without embossed seal

DELTA LAND SURVEYORS, INC.
440 S. JEFFERSON ST. MONTICELLO, FL 32344
103 W. BAY ST. PERRY, FL 32347
4428 LAFAYETTE ST. MARIANNA, FL 32446
Florida Certificate No. LB 4765
MONTICELLO (904)997-0301
PERRY (904)584-2849 MARIANNA (904)526-3991

Feb. 13, 1997
DATE

97-043-51
JOB NO.

19

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	THE BOARD TO APPROVE THE ADVERTISEMENT OF UPCOMING VACANCIES ON THE BOARD OF DIRECTORS FOR DOCTORS' MEMORIAL HOSPITAL, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: **THREE VACANCIES ARE APPROACHING ON THE DMH BOARD OF DIRECTORS. IF APPROVED, THE ADVERTISEMENT WILL GIVE A DEADLINE OF JUNE 26, 2017 FOR APPLICATIONS AND THE SELECTION BY THE BOARD AT THE MEETING JULY 3, 2017.**

Recommended Action: APPROVE THE ADVERTISEMENT

Fiscal Impact:

Budgeted Expense:

Submitted By: **TED LAKEY, COUNTY ADMINISTRATOR**

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments: **ADVERTISEMENT, APPLICATION AND LETTER FROM DOCTORS MEMORIAL HOSPITAL.**

DOCTORS' MEMORIAL HOSPITAL

A partnership with Tallahassee Memorial HealthCare

May 10, 2017

Ted Lakey
County Administrator
201 E. Green Street 32347
Perry, Fl 32347

The Board of Directors of Doctors' Memorial Hospital wishes to inform the Taylor County Board of County Commissioners that the terms of three board members are ending. The Board seat held by Mr. Gary Brett will need to be filled by a new appointee since he is completing his third term and can no longer serve.

In addition the seats currently held by Mr. Ken Arnold and Mr. John Hornbuckle terms are ending. Mr. Arnold has requested that the Commissioners consider re-appointing him for a third term which is permitted by the Bylaws of Doctors' Memorial Hospital. Mr. Hornbuckle has informed the board that he will not be able to serve another term, so a new member will need to be appointed to fill his position.

The Board of Directors request that the Commissioners proceed with the process as soon as possible to fill the soon to be vacated seats and consider the re-appointment of the current board member Mr. Ken Arnold.

If I can be of any assistance in providing additional information concerning the appointment process please contact me.

Sincerely,

Thomas J. Stone

Thomas J. Stone, CEO
Doctors' Memorial Hospital

333 N. Byron Butler Parkway. Perry. Florida 32347. (850)584-0800. Fax (850) 584-2524

April 13, 2017

Taylor County Board of County Commissioners

Dear Commissioners,

Please be advised that I wish to renew my seat on the Doctors' Memorial Hospital Board of Directors for another 3 year term. My term will expire on May 31, 2017.

Respectfully,

Ken Arnold

DOCTORS' MEMORIAL HOSPITAL
BOARD MEMBERS {Revised: 26-Oct-16}

NAME	ADDRESS	Phone	DOB:	Term:
John Hornbuckle, **Vice-Chairman** Serving 2nd term of 3 year consecutive	209 Pineland Rd Perry, FL 32348	838-5197 W-838-2529	01/06/1973	3 year Reappointment: Expires 5/31/ 2017 (County Seat)
Dewayne Lanier, **Member** Serving 2nd term of 3 year consecutive terms	3249 San Pedro Rd Perry, FL 32347	223-1567	06/01/1939	3 year reappointment: Expires 5/31/ 2018 (reappointed for 1 term 5/31/2009) (County Seat)
Ken Arnold, **Treasurer** Serving 2nd term of 3 year consecutive	15530 Snapper St. Perry, FL 32348	578-2188 C-295-4680	08/05/1946	3 year reappointment: Expires 5/31/ 2017 (County Seat) Re-appointment
Glenda Hamby, **Secretary** Serving 2nd term of 3 year consecutive	603 W. Green St. Perry, FL 32347	584-5545	07/01/1943	3 Year appointment: Expires 2/8/2019 (City Seat)
Gary Brett, **Chairman** Serving 3rd term of 3 year consecutive	1448 Bill Adams Rd Perry, FL 32347	584-4263	01/18/1955	3 Year appointment: Expires 5/31/ 2017 (County Seat) New appointment
Debra McGrew, Member Serving 1st term of 3 year consecutive	PO Box 812 Perry, FL 32348	843-0381		3 Year Appointment: Expires 2/8/2019 (City Seat)
Bill Brynes, Member Serving 1st term of 3 year consecutive	PO Box 501 Perry, FL 32348	584-4653	11/25/1943	(3 year reappointment: Expires 5/31/ 2018 (County Seat)
Mark O'Bryant, TMH CEO Lauren Fasion, TMH	1300 Miccosukee Road Tallahassee, FL 32308	850-431-5380		Per Term of TMH Agreement Appointment
Dr. Tae Yu Chief of Staff, DMH	333 N Bryon Butler Pkwy. Perry, FL 32347	223-5400		Chief of Staff is Elected by the Medical Staff on an annual basis: 1 June bi-annually

This is a certified and true copy:

Glenda Hamby

Glenda Hamby, Secretary
Doctors' Memorial Hospital Board of Directors

Doctors' Memorial Hospital
333 North Byron Butler Parkway
Perry, Fl 32347
850-584-0800

Application for Board of Directors

1. Are you 18 years old or older? Yes No

2. Are you a resident of Taylor County Yes No

3. Are you willing to spend up to eight hour per month for meetings and workshops? Yes No

4. Are you willing to attend all Board Meetings (emergencies excluded)?

   Yes No

5. Are you willing to attend two weekend retreats per year?

   Yes No

_____
Applicant Signature

_____
Print Name

Please return to Administration or the Taylor County Administrative Complex by 5:00 p.m. June 26, 2017. No applications will be accepted after that time.

Answer Yes or No. If yes please explain. (Use additional pages if necessary)

1. Are you a resident of Taylor County? Yes No

2. Are you currently, or have you been in the last five years, an agent, employer, director or have other affiliation with any medical care provider or other medical care entity?

Yes No

_____

_____

_____

3. Do you or any family member have any affiliation with any business or company that has a vendor relationship with DMH, Inc. or any other contractual relationship with DMH, Inc?

Yes No

If Yes explain:_____

_____

_____

4. Have you or any family members worked at DMH in the last five years?

Yes No

_____

_____

5. Please list Board/Business/Volunteer/Work Experience:

_____

_____

_____

_____

6. Why do you wish to serve on the hospital Board of Directors?

7. Please state why your selection as a DMH Board Member would benefit the hospital:

8. Have you ever been convicted of a misdemeanor or felony in any state or federal court? If yes, please explain in detail: Yes No

9. Please describe your viewpoint regarding the role of a Board Member, including your views on a Board Member's relationship with the DMH CEO, Medical Staff and employees.

10. The DMH Board meets one to two times each month, once a year for a weekend retreat, and participates in self education and orientation. Do you foresee a problem in attending these events?

11. Please describe, in general, any opinions you have regarding the strengths and weaknesses of DMH operational management and physical plant.

12. Further comments:

Doctors' Memorial Hospital is now accepting applications for its Board of Directors. There are two (2) anticipated vacancies on the Board.

Applicants must be 18 years old or older and should:

- Be a resident of Taylor County
- Be willing to spend up to 8 hours per month for meetings and workshops
- Be willing to attend all Board meetings
- Be willing to attend one weekend strategic planning session per year

Applications may be obtained at the County Administrative Building, 201 E. Green Street, Perry, FL. Completed applications must be returned to the County Administrator's office, 201 E. Green Street, Perry, FL, by 5 p.m. June 26, 2017. No applications will be accepted after that time. The Board of County Commissioners will make its selection at the regular Board meeting on July 3, 2017, at 6 p.m.

All applications must be submitted in writing.

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	The Board to award bids for three SHIP projects for bids received May 1, 2017 at 6:10 p.m. Board to also discuss how they wish to move forward with the home of Ruth Monroe who has withdrawn her home as a demolition and new construction.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: **The Bid Committee Board recommends the following bid awards:**

Demolition and New Construction

Mary Grant, 709 Riverside Drive, Steinhatchee
Certified Roofing & Construction $136,000

**** This project is over the LHAP cost of $75,000, however this home was destroyed by Hurricane Hermine and will be rebuilt and elevated with SHIP disaster recovery funds.**

Rehabilitation

Annie Porter , 202 N. Clark Street, Perry
C.B. Construction $25,000

Rosa Johnson, 1220 N. Jefferson Street, Perry
C.B. Construction $23,880

Recommended Action: **Board to award bids for the homes of Mary Grant, Annie Porter and Rosa Johnson. Board to discuss and approve if they wish to move forward with the rehabilitation of the home of Ruth Monroe.**

Fiscal Impact: **Not applicable. The projects are 100% funded through the SHIP Program**

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The Board received bids for four SHIP projects at the May 1, 2017 meeting. Staff is recommending awards be made on the homes of Mary Grant, Annie Porter, and Rosa Johnson.

Ruth Monroe's home was bid out as a demolition and new construction as the home is in 51% or more disrepair. Per the Local Housing Assistance Plan (LHAP) and SHIP Program guidelines, if a home is in disrepair more than 51% for an applicant to receive assistance the County does a demolition and new construction of the home to expend SHIP funds in an effective manner. If the Board chooses to move forward with rehabilitating the home of Ruth Monroe the following steps must be taken:

1. Board will need to reject the bids received on the home of Ms. Monroe for the demolition and reconstruction of her home located at 304 Folsom Street.
2. Board to override the County LHAP guidelines and requirements and approve a rehabilitation on the home of Ms. Monroe.
3. If the Board chooses to rehabilitate this home, approval of the Work Write Up/Bid Form to rehabilitate the home and the Invitation To Bid is needed.

It should be noted the maximum rehabilitation amount is $25,000 and funds must first be used to meet Florida Building Code standards. A SHIP recipient can receive assistance one (1) time- Ms. Monroe will not be eligible for additional assistance in the future. Ms. Monroe received an insurance check in the amount of $3,620.67 for repairs to the roof on her home. Per SHIP and LHAP standards these funds MUST be applied to the roofing repairs on her home. This payment had not be earlier disclosed in Ms. Monroe's application for assistance documents.

Attachments: Bid Award recommendations from GSG, Bid Tabulations, Ruth Monroe Letter, Monroe Work Write Up and Invitation To Bid for rehabilitation

**The bid committee is
Jay Moseley with Government Services Group, Jami Boothby, and Melody Cox.

Government Services Group, Inc.
www.WeServeGovernments.com

MEMORANDUM

TO: Taylor County Board of County Commissioners

FROM: Jay Moseley, Senior Consultant

SUBJECT: Bid Award Recommendations

DATE: May 8, 2017

BID AWARD

On May 1, 2017, sealed bids were received and opened for four houses in the Taylor County SHIP Program for Housing Rehabilitation/Replacement. The bids received were accepted and opened at a regular commission meeting. These bids were reviewed and recommendations are made in accordance with the Local Housing Assistance Plan. The applicant, recommended bidder and the amount for this house is listed below:

HOUSING REHABILITATION SHIP GRANT

APPLICANT	RECOMMENDED BIDDER	AMOUNT
Rosa Johnson	C. B. Construction, Inc.	$23,880
Annie Porter	C. B. Construction, Inc.	$25,000*
Mary Grant	Certified Roofing and Construction, Inc.	$136,000**

*While the actual bid for this house was $28,044, the scope of work will be reduced to bring the bid to $25,000.

**Recommended Action # 1: Motion to exceed the LHAP limit of $75,000 for this house.

Recommended Action # 2: Award the houses as identified above.

Bids were received for the Demolition/Replacement of Ruth Monroe's house. Ms. Monroe has submitted a letter declining to participate in the Demolition/Replacement program, and has requested assistance in the rehabilitation program instead. Attached is her letter declining to participate, and a new work write up that outlines the parameters of the proposed rehabilitation.

Motion # 1: Reject all bids received for the Demolition/Replacement of Ruth Monroe's house.

Motion # 2: Motion to assist Ms. Monroe with Rehabilitation assistance, even though current LHAP guidelines indicate that rehabilitation is not indicated due to the advanced deterioration of the house.

Motion # 3: Motion to re-bid the Monroe house as a Rehab only.

Attachments:

Bid Documents

Bid Tabulation with Recommendations

Letter from Ruth Monroe

Rehab Work Write Up – Ruth Monroe

Proposed Advertisement

TAYLOR COUNTY SHIP BID TABULATION

MONDAY, MAY 1, 2017

CONTRACTOR	Rosa Johnson	Annie Porter	Mary Grant	Ruth Monroe		
Florida Homes, Inc.	No Bid	$31,217	$147,872	$73,524		
Certified Roofing & Construction	$24,970	$30,275	$136,000	$71,400		
Jerry Watlers Construction						
C.B. Construction Inc.	$23,880.00	$28,044	No Bid	No Bid		
Recommended Contractor	C.B. Construction	C.B. Construction	Certified Roofing & Construction	Withdrawn		

Bid Opening:

Monday, May 1, 2017

BOCC Meeting

Opened By: Annie Mae Murphy, Clerk

_____

Signature

Witnessed By: Jay Moseley

_____

_____

_____

_____

Ruth Monroe
304 Folsom Street
Perry, Florida 32348
(850) 584-2477

May 4, 2017

S.H.I.P. Housing Program
ATTN: Melody Cox/T.C.B.C.C.

To whom it may concern:

I would like to thank you for selecting me for the Demo& New Home build, but at this time I regretfully decline. But I would like to be considered for the Rehabilitation Assistance.

Thank you,

Jaggie Ruth Monroe
Ruth Monroe

Taylor County
HOUSING REHABILITATION PROGRAM
WORK WRITE-UP/BID FORM

Owner: Ruth Monroe
Address: 304 Folsom St. – Perry, FL
Mailing Address: Same
Phone #: 850-584-2477 Alternate:
Parcel # 04983-000 Inspected By: Jay Moseley Date: 5/8/2017

The work write-up/bid form is a general outline of the work to be performed. Please refer to the project specification booklet for detailed instructions for each item noted below.

Item #	System	Description of Work	Location	Price
001	Roof	Replace roof shingles, including all deteriorated roof decking and support members.	All	
002	Electrical	Replace existing panel and service with new minimum 200-amp panel and service. Replace all wiring with new wiring to meet current codes, including smoke/carbon monoxide detectors and GFIC protected receptacles.	All	
003	HVAC	Replace existing system with new electric HVAC system with service to all habitable rooms. Include all ductwork, piping, electrical, return air vent, and registers for a complete new system. System must be Energy Star rated, minimum 15 SEER system.	All	

**TOTAL BID>>>

THIS PAGE MUST BE INCLUDED WITH THE BID FOR IT TO BE VALID

All work to be performed in a workman-like manner, in accordance with the Taylor County Housing Program Specifications, local codes, and manufacturer's specifications. The contractor shall be responsible for the repairs and/or reinstallation of materials/equipment/fixtures damaged or removed due to any work item contained herein. Contractors shall properly dispose of all fixtures, materials and other items removed from the dwelling unless otherwise specified herein. All items must be cost itemized in the space provided or the bid will be rejected. Contractor's signature needed at the bottom of each page.

Work must be completed and approved within 60 days of the issuance of the Notice to Proceed.
This house is to be vacant for 60 days.

I hereby certify that I am licensed by the State of Florida, Department of Business and Professional Regulation, and that I am eligible to participate in the housing program. I also agree that change orders above the original contract amount shall only be paid for with housing program funds to correct documented code violations or to meet Section 8 Housing Quality Standards. Change orders must be approved by the homeowner or his representative, the contractor, and local government prior to any initiation of work based on that change order. Contractors please sign bottom of each page.

Company Name _____

Contractor's Name (Print Name) _____

Contractor's Signature _____

Contractor's Address _____

Contractor's License # _____

Contractor's Phone Number _____

Contractor's E-Mail Address _____

PUBLIC NOTICE

INVITATION TO BID

Housing Rehabilitation
State Housing Initiatives Partnership Program (SHIP)

Taylor County Board of County Commissioners invites interested residential contractors to submit bids for the rehabilitation of one (1) single family home in the SHIP program.

SEALED Bids (Please submit one original and one copy) are to be submitted on or before June 16, 2017 at 4:00 PM to Annie Mae Murphy, Clerk of the Court (850) 838-3506. Bid envelopes are to be identified as SHIP 2017 ITB-002.

Hand Delivery:
Fed – X or UPS

Annie Mae Murphy
Clerk of the Court
108 North Jefferson Street, Suite 102
Perry, FL. 32347

Mail Delivery:

Annie Mae Murphy
Clerk of the Court
108 North Jefferson Street, Suite 102
Perry, FL. 32347

A Public Opening of the Bids is scheduled for June 20, 2017 at 6:00 PM at 201 East Green Street, Perry, Florida, 32347. Bids will be opened during a regularly scheduled Board of County Commissioners meeting.

A **MANDATORY** meeting to provide contractor orientation materials and visit the scheduled project will be held on June 1, 2017 at 10:30 am, located at 401 Industrial Drive, Perry, 32348. The meeting will take place in the airport terminal conference room. You must attend this meeting to receive the bid documents and attend the review of the project. The visit to the project will immediately follow the orientation meeting.

For contractors that have not been pre-approved, you may obtain a contractor application package by calling Government Services Group, Inc. at (352) 381-1975. Please bring your completed application package to the mandatory meeting on April 5, 2017.

WBE/MBE/DBE Firms are encouraged to participate. Taylor County is an Equal Opportunity Employer.

The Taylor County Board of Commissioners reserves the right to accept or reject any and/or all bids in the best interest of Taylor County.

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
Pam Feagle, Chair

(21)

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	Requesting Board to exempt Dorman Hay Company (Rusty Dorman) on the lease payment of 45 acres at Perry Foley Airport in the amount of $1,125 for FY 2016-2017 due to the lack of rain and the sprigging required for the development of the hay fields.
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: **Dorman Hay is leasing 45 acres at the Airport which is to be developed into new hay fields and requires sprigging. Mr. Dorman has spent a considerable amount of time the past year clearing the land and preparing to plant the field into coastal bermuda grass to be harvested as hay. Due to the lack of rain and the sprigging required, Mr. Dorman is requesting he be exempted from this year's lease payment. Dorman Hay also leases 80 acres which has already been developed into hay fields and he will be making his annual payment of $6,960.00 on these fields.**

Recommended Action: **Airport staff recommends exempting Dorman Hay from making the lease payment of $1,125 on the 45 acres to be developed into new pasture.**

Budgeted Expense: **Not Applicable.**

Submitted By: **Melody Cox**

Contact: **Melody Cox**

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: **Dorman Hay was previously awarded the bid for the establishing and harvesting of 45 acres of coastal bermuda grass hay at Perry Foley Airport. Mr. Dorman has invested a considerable amount of time into clearing and preparing the pasture for the planting and sprigging of the bermuda grass. Due to the drought and dry conditions, Mr. Dorman has requested he be exempt from making his lease payment FY 16-17 as the sprigging would most likely die due to the drought. Airport staff concurs it is in the best interest of the Airport for the fields to be planted in better growing conditions. The planting and future harvesting of the 45 acres is a long term investment and the initial**

planting will have a long term impact on the health and growth of the fields. Dorman Hay will be making the annual payment on 80 acres of previously established hay fields in the amount of $6,960.00.

Attachments: Lease Agreement for 45 acres with Dorman Hay

MALCOLM PAGE
District 1

JIM MOODY
District 2

JODY DEVANE
District 3

PAM FEAGLE
District 4

PATRICIA PATTERSON
District 5

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

JACK R. BROWN, 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

THIS CONTRACT, made the 21st day of April, 2015.
Between **TAYLOR COUNTY**, hereinafter called the **COUNTY**, and William R. Dorman (Dorman Hay Company)

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 provide all equipment and materials in strict accordance with the specification of the County and other documents herein mentioned which are a part of this Contract in connection with the following

   "THE LEASING OF FORTY FIVE (45) ± ACRES TO BE ESTABLISHED AND HARVESTED AS HAY AT THE PERRY – FOLEY AIRPORT."

   The forty five (45) ± acres field is to be established and harvested as perennial pasture/hay Coastal Bermudagrass.

   Hay is typically harvested in early June or late May, again in early August and again in early October as weather permits. It is the successful bidder's option to harvest hay either as rolls or square bales.

   The successful bidder is required to establish the forty five (45) ± acres hay field which includes the planting/sprigging of Coastal Bermudagrass.

   The successful bidder is required to fertilize the forty five (45) ± acres at each hay cutting. The successful bidder is required to provide the County all information as to the type of fertilization and micro nutrients used at each cutting. Non-compliance with these requirements is grounds for contract termination.

   Successful bidder will provide weed and insect control at rate and times to maintain or improve stand purity. Bidder will have all materials and rates and application technologies approved by the County prior to application. Non-compliance with these requirements is grounds for contract termination.

   Bid will be awarded according to maximum revenue generated for the County.

Payment for lease will be due by September 30 of each year. The forty five (45) ± acres is being leased at the following rates per acre.

Years 2015, 2016, and 2017 will be leased at $25.00 per acre for an annual payment of $1,125.00 due by September 30 of each year.

Years 2018, 2019, and 2020 will be leased at $87.00 per acre for an annual payment of $3,915.00 due by September 30 of each year.

Years 2021, 2022, and 2023 will be leased at $87.00 per acre for an annual payment of $3,915.00 due by September 30 of each year.

This agreement will be for a period of nine (9) years.

If for some reason the successful bidder is unable to fertilize and harvest hay for an entire season the annul lease fee is still due to the County unless there is prior written consent from the Taylor County Board of Commission.

The successful bidder may not sub-lease the acreage.

Successful bidder has 30 days to provide proof of liability insurance according to County Policy, if not provided at submission of bid.

The successful bidder may only use the land leased for the harvesting of hay.

2. **THE CONTRACT PRICE.** Successful Bidder shall pay to the County for the performance of this Contract, subject to any additions or deductions provided therein, by Cashier's check payable to the Taylor County Board of County Commissioners.

3. **PRESERVATION OF PROPERTY.** The Contractor shall preserve from damages 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.

4. **Bidder understands upon the cutting and baling of hay at the forty five (45) ± acres site all hay and all equipment must be removed from the area immediately due to Florida Department of Transportation Aviation (FDOT) and Florida Aviation Administration (FAA) requirements and regulations.**

5. **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 subcontractors, 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 Officer, Agents or Employees.

6. **GENERAL LIABILITY INSURANCE.** The Contractor shall maintain general liability insurance of at least $1,000,000.00 holding the County harmless for the Contractor's negligence, **and list the County as additionally insured under the Contractor's coverage.**

7. **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. The County will also accept a Florida Worker's Compensation Exemption Certificate with an executed Hold Harmless Release and Indemnity Agreement. The Exemption Certificate must list all employees of the contractor.

8. **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, in not attached, as if hereto attached.

   (a) Bid Specification and Details
   (b) The Contractor's Proposal
   (c) This Instrument

   In the event that any provision in any of the above 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.

9. **AUTHORIZED PERSONNEL.** The Contractor is to contact the following for any correspondence or questions regarding this project: **BILL ROBERTS, PERRY – FOLEY AIRPORT, 401 INDUSTRIAL PARK DRIVE, PERRY, FLORIDA 32348, TELEPHONE (850)838-3519, or airport@taylorcountygov.com OR MELODY COX, 401 INDUSTRIAL PARK DRIVE, PERRY, FLORIDA 32348, TELEPHONE (850)838-3553, or melody.cox@taylorcountygov.com**

10. **LITIGATION.** If any litigation arises out of this Contract, venue of all such cases shall be in Taylor County, Florida, and the prevailing party is entitled to reasonable attorney fees and costs.

See Attached Page

Must be Executed

IN WITNESS WHEREOF, THE Parties hereto have caused this instrument, as of the 21st day of April, 2015.

WITNESS:

BOARD OF COUNTY COMMISSIONERS TAYLOR COUNTY SEAL FLORIDA

ATTEST: Annie Mae Murphy
Annie Mae Murphy
Clerk of Courts

TAYLOR COUNTY

Patricia Patterson
Chairman

WITNESSES:

CONTRACTOR

Signature

STATE OF FLORIDA
COUNTY OF TAYLOR

THIS FOREGOING INSTRUMENT was acknowledged before me this 2 day of July, 2015, who is personally know to me and who did not take an oath.

Dara R. Fierro
NOTARY PUBLIC
My Commission Expires: 1/24/15

DARA R. FIERRO
Commission # FF 184599
Expires January 24, 2019
Bonded Thru Troy Fain Insurance 800-385-7019

Contract Amended February 2, 2015

(22)

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:	Board to consider bid committee recommendation for Supervisor of Elections Building Renovations
MEETING DATE REQUESTED:	May 16, 2017

Statement of Issue: Bid Committee recommendation

Recommendation: Approve bid from Michael Lynn, Inc.

Fiscal Impact: $274,750.00

Budgeted Expense: Yes [x] No [ ] N/A [ ]

Submitted By: Danny Griner

Contact: building.director@taylorcountygov.com

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Plans for renovations to the Supervisor of Elections Building located at 433 N US 19 were prepared on a voluntary basis by local architect Barry Wilson. The renovations of the building in accordance with the plans along with construction and finishing of a 2,000 square foot storage building were put out for bid. In response only one bid was submitted and received by the board on April 18th from Michael Lynn, Inc.

The Bid Committee met on May 7th and agreed to recommend that the board accept the bid from Michael Lynn for purposes of value engineering and location of a funding source.

Options:

1. Accept the bid.
2. Choose not to pursue the project

Attachments:

1. Bid Committee minutes

MALCOLM PAGE District 1 | JIM MOODY District 2 | FRANK RUSSELL District 3 | PAM FEAGLE District 4 | THOMAS DEMPS District 5

TAYLOR COUNTY
BUILDING & PLANNING DEPARTMENT

MEMORANDUM

TO: Board of County Commissioners
FROM: Bid Committee
RE: Supervisor of Elections Building Renovations
DATE: May 8, 2017

The bid committee for the Supervisor of Elections Building Renovation, consisting of Hank Evans, Steve Spradley and Danny Griner met on May 9, 2017 to discuss the bid result for the bid that was received by the Board on April 18, 2017. The amount of the sole bid received was as follows:

COMPANY	BID PART	PRICE
MICHAEL LYNN INC	BUILDING RENOVATIONS	$195,500.00
	2,000 SQ FT STORAGE BLDG	$ 42,950.00
	STORAGE BLDG INTERIOR	$ 22,800.00
	STORAGE BLDG HVAC	$ 8,500.00
	COVERED WALKWAY	$ 5,000.00
	TOTAL	**$274,750.00**

The Bid Committee noted that the bid package for Michael Lynn, Inc. was complete and included the required liability and workers compensation insurance. The Committee further noted that the packet included the required prior related experience, work history and Public Entity Crimes Statement.

The Bid Committee unanimously recommends that the Board of County Commissioners accept the bid from Michael Lynn, Inc. for purposes of value engineering and locating a suitable funding source, with the understanding that a contract will not be executed until a funding source endorsed by the Board is found.

Hank Evans

Steve Spradley

Danny Griner

(23)

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 1966-2013

(850) 584-6113
FAX (850) 584-2433

May 3, 2017

Hon. Annie Mae Murphy
Clerk of Court
Post Office Box 620
Perry, Florida 32348

Mr. Ted Lakey
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Re: Big Bend Wildlife Management Area
Hickory Mound Unit (Impoundment)

Dear Annie Mae and Ted:

Please find enclosed a letter I have prepared for Commissioner Feagle to sign for the Board.

Commissioner Moody and I met with Ms. Moore and the three of us agreed that this is the way to go.

Please put this on the agenda for the Board to approve Chairperson Feagle to sign.

Thank you and I hope you are doing fine.

Respectfully,

Conrad C. Bishop, Jr.

CCB/kp

Enclosure

Cc: Ms. Cindy Moore, 114 Pine Tree Road, Perry, Florida 32348

MALCOLM PAGE
District 1

JIM MOODY
District 2

FRANK RUSSELL
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

TED LAKEY, 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

Mr. Nick Wiley
Executive Director
Florida Fish and Wildlife
Conservation Commission
620 South Meridian Street
Tallahassee, Florida 32399-1600

Re: Big Bend Wildlife Management Area
Hickory Mound Unit (Impoundment)

Dear Mr. Wiley:

Many citizens of our County, Taylor County have inquired of our Board of the repair of the storm damage from Hurricane Hermine at the Hickory Mound area.

Of course, we would like to answer our citizens questions.

The Taylor County Board of County Commissioners requests that you provide any and all information possible regarding the process, repair and re-opening of Hickory Mound Impoundment Area. This would provide our Board with information to better serve the citizens of Taylor County.

We certainly appreciate your consideration and cooperation in this matter.

Thank you for your good work for our great State of Florida.

Respectfully,

Pam Feagle
Chairperson
Board of County Commission
Taylor County, Florida

PF/kp

Cc: Hon. Annie Mae Murphy, Clerk
Florida Wildlife Commissioners
Ms. Cindy Moore, 114 Pine Tree Road, Perry, FL 32348

The Bishop Law Firm, P.A.

Attorneys at Law

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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 1966-2013

(850) 584-6113
FAX (850) 584-2433

May 8, 2017

VIA E-MAIL AND REGULAR MAIL

Hon. Annie Mae Murphy
Clerk of Court
Post Office Box 620
Perry, Florida 32348

Mr. Ted Lakey
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Re: Gamble Alley Closure (Deeds)

Dear Annie Mae and Ted:

Please find enclosed the corrected County Deeds.

If you have a question about this, please give me a call.

Thank you.

Respectfully,

Conrad C. Bishop, Jr.

CCB/kp

enclosures

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and ROBERT O. CHANDLER, JR. and RUBY BONITA CHANDLER, whose address is 2829 Saddlebrook Way, Marietta, Georgia 30064, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09971-000

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
BEGIN at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 01 degrees 43 minutes 40 seconds East, along the west right of way line of Third Street Southeast, a distance of 15.00 feet to the center of Gamble Alley; thence run South 88 degrees 16 minutes 20 seconds West along said centerline, a distance of 201.50 feet; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to the north right of way line of said alley; thence run North 88 degrees 16 minutes 20 seconds East along said right of way line a distance of 201.25 feet to the Point of Beginning.

Parcel No. 09973-000

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block, 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 01 degrees 43 minutes 40 seconds East along the west right of way line of Third Street Southeast, a distance of 30.00 feet to the Northeast corner of Lot 3 of Block 84; thence run South 88 degrees 16 minutes 20 seconds West along the

south right of way line of Gamble Alley, a distance of 100.31 feet to the Northeast corner of Lot 5, Block 84 for the PONIT OF BEGINNING; thence from said Point of Beginning, continue South 88 degrees 16 minutes 20 seconds West along the south right of way line of Gamble Alley, a distance of 151.17 feet to the Northwest corner of Lot 7, Block 84; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to a point on the centerline of Gamble Alley; thence run North 88 degrees 16 minutes 20 seconds East, a distance of 151.17 feet; thence run South 00 degrees 48 minutes 15 seconds East, a distance of 15.00 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and DEWEY H. HATCHER, DREXAL AND SHARON BRYANT, whose address is Post Office Box 961, Steinhatchee, Florida 32358, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09971-001

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida thence run South 01 degrees 43 minutes 40 seconds East along the west right of way line of Third Street, Southeast, a distance of 15.00 feet to a point on the centerline of Gamble Alley and the POINT OF BEGINNING; thence from said Point of Beginning, continue South 01 degrees 43 minutes 40 seconds East along said right of way line, a distance of 15.00 feet to the south right of way of Gamble Alley and the Northeast corner of Lot 3, of said Block 84; thence run South 88 degrees 16 minutes 20 seconds West along said right of way line, a distance of 100.31 feet to the Northwest corner of Lot 4, Block 84; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to a point on the centerline of Gamble Alley; thence run North 88 degrees 16 minutes 20 seconds East along said centerline, a distance of 100.07 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and JANET BENTON, whose address is 3868 Grandefield Circle, Mulberry, Florida 33860, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09974-000

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 01 degrees 43 minutes 40 seconds East along the west right of way line of Third Street, Southeast, a distance of 30.00 feet to the southerly right of way of Gamble Alley; thence run South 88 degrees 16 minutes 20 seconds West along said right of way line, a distance of 251.48 feet to the Northeast corner of Lot 8, of said Block 84 and the POINT OF BEGINNING; thence from said Point of Beginning, continue South 88 degrees 16 minutes 20 seconds West along said right of way line, a distance of 50.09 feet to the Northwest corner of said Lot 8; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to a point on the centerline of Gamble Alley; thence run North 88 degrees 16 minutes 20 seconds East along the centerline of said alley, a distance of 50.09 feet; thence run South 00 degrees 48 minutes 15 seconds East, a distance of 15.00 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and PAMELA KEEN, whose address is Post Office Box 6, Lockloosa, Florida 32662, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09975-000

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 01 degrees 43 minutes 40 seconds East along the west right of way line of Third Street Southeast, a distance of 30.00 feet; thence run South 88 degrees 16 minutes 20 seconds West along the south right of way line, a distance of 301.57 feet to the Northeast corner of Lot 9 of said Block 84 and the POINT OF BEGINNING; thence from said Point of Beginning, continue South 88 degrees 16 minutes 20 seconds West, a distance of 49.98 feet to the Northwest corner of said Lot 9; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to a point on the centerline of said Gamble Alley; thence run North 88 degrees 16 minutes 20 seconds East along said centerline, a distance of 49.98 feet; thence run South 00 degrees 48 minutes 15 seconds East, a distance of 15.00 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and WILLIAM G. DOHERTY and RENDA L. DOHERTY, whose address is Post Office Box 199, Gulf Hammock, Florida 32639, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09976-000

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 01 degrees 43 minutes 40 seconds East along the west right of way line of Third Street Southeast, a distance of 30.00 feet; thence run South 88 degrees 16 minutes 20 seconds West along the south right of way line, a distance of 351.55 feet to the Northeast corner of Lot 10 of said Block 84 and the POINT OF BEGINNING; thence from said Point of Beginning, continue along said right of way line, South 88 degrees 16 minutes 20 seconds West, a distance of 50.33 feet to the Northwest corner of said Lot 10; thence run North 00 degrees 48 minutes 15 seconds West along the right of way of Second Street, Southeast, a distance of 15.00 feet to a point on the centerline of Gamble Alley; thence run North 88 degrees 16 minutes 20 seconds East along said centerline, a distance of 50.33 feet; thence run South 00 degrees 48 minutes 15 seconds East, a distance of 15.00 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney

COUNTY DEED

LAND DESCRIPTION FURNISHED BY GRANTOR.

THIS DEED, made this _____ day of _____, 2017, by TAYLOR COUNTY, FLORIDA, party of the first part, and SHERRY LOU KENNEDY, whose address is 3605 Royal CT N, Lakeland, Florida 33812, party of the second part,

WITNESSETH, that the said party of the first part, for and in consideration of the sum of Ten ($10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Parcel No. 09977-011

A parcel of land, being a part of Gamble Alley, a 30 foot alley in Block 84, lying between Second Street Southeast and Third Street Southeast in the STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and more particularly described as follows:
Commence at the Southeast corner of Lot 2, Block 84, STEINHATCHEE SUBDIVISION, as per the Plat of said subdivision recorded in Plat Book 1 Pages 26 and 27 of the Public Records of Taylor County, Florida and run South 88 degrees 16 minutes 20 seconds West along the north right of way of Gamble Alley, a distance of 201.25 feet for the POINT OF BEGINNIG; thence from said Point of Beginning, continue South 88 degrees 16 minutes 20 seconds West along said right of way line, a distance of 200.14 feet to the east right of way line Second Street, Southeast; thence run South 00 degrees 48 minutes 15 seconds East along said east right of way line, a distance of 15.00 feet to a point on the centerline of Gamble Alley, thence run North 88 degrees 16 minutes 20 seconds East along said centerline, a distance of 200.14 feet; thence run North 00 degrees 48 minutes 15 seconds West, a distance of 15.00 feet to the Point of Beginning.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chairman or Vice Chairman of said board, the day and year aforesaid.

TAYLOR COUNTY, FLORIDA
By its Board of County Commissioners

BY:_____
Printed Name: PAM FEAGLE
Chairperson

(OFFICIAL SEAL)

ATTEST:_____
Printed Name: ANNIE MAE MURPHY
Clerk/Deputy Clerk of the
Circuit Court

THIS INSTRUMENT PREPARED BY:

Conrad C. Bishop, Jr.
Attorney at Law
P. O. Box 167
Perry, Florida 32348
Bar Number: 126073

Description furnished and
title thereto neither
examined or approved by
the above attorney