

**SUGGESTED AGENDA**

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

**MONDAY MAY 6, 2019  
6:00 P.M.**

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

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 2017-2018:**

4. RICHARD POWELL, POWELL & JONES, CPAS, TO APPEAR TO PRESENT THE COUNTY'S AUDIT REPORT FOR FY 17/18.

**BIDS/PUBLIC HEARINGS:**

5. THE BOARD TO RECEIVE BIDS FOR THE REHABILITATION OF ONE (1) AND THE REPLACEMENT OF THREE (3) HOMES IN THE SHIP PROGRAM, AND THE REPLACEMENT OF THREE (3) HOMES IN THE CDBG PROGRAM, SET FOR THIS DATE AT 6:00 P.M., OR AS SOON THEREAFTER AS POSSIBLE.

6. THE BOARD TO RECEIVE PROPOSALS FOR CONSTRUCTION OF THE CR 356 (GREEN STREET) SIDEWALK (LAP) PROJECT, SET FOR THIS DATE AT 6:05 P.M., OR AS SOON THEREAFTER AS POSSIBLE.

(THIS IS A RE-BID PROJECT)

7. THE BOARD TO HOLD A PUBLIC HEARING (1 OF 2), 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. 2011-03 (TAYLOR COUNTY CODE SECTION 42-717 - SETBACKS).
8. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:15 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO RECEIVE PUBLIC INPUT REGARDING THE REPAIR OR POSSIBLE REMOVAL OF THE GRANGER DRIVE BRIDGE, LOCATED IN STEINHATCHEE, FLORIDA.

CONSENT ITEMS:

9. EXAMINATION AND APPROVAL OF INVOICES.
10. THE BOARD TO APPROVE EXECUTION OF DEEDS FOR AARON AND TRINA ANDERSON AND DANIEL AND TONI CASSEL, FOR PURCHASE OF PARCELS FROM TAX DEED SALES, APPROVED BY THE BOARD ON APRIL 1, 2019, AS AGENDAED BY THE CLERK.
11. THE BOARD TO CONSIDER RENEWAL NO. 3 OF 3, TO THE FLORIDA DEPARTMENT OF REVENUE, FOR SHERIFF'S SERVICE OF PROCESS ON ALL TITLE IV-D CHILD SUPPORT ENFORCEMENT ACTIONS, AS AGENDAED BY THE CLERK.
12. THE BOARD TO CONSIDER APPROVAL OF PARTICIPATION IN A TAYLOR COUNTY HIGHWAY SAFETY STUDY IN COOPERATION WITH THE UNIVERSITY OF FLORIDA TRANSPORTATION SAFETY CENTER, AS AGENDAED BY KENNETH DUDLEY, COUNTY ENGINEER.
13. THE BOARD TO CONSIDER RATIFYING STAFF SIGNATURE FOR THE EXTENSION OF THE CONTRACT FOR TAYLOR COUNTY CLOSED LANDFILL MOWING AND FERTILIZATION SERVICES, AS AGENDAED BY THE COUNTY ENGINEER.
14. THE BOARD TO CONSIDER AUTHORIZING GOVDEALS ONLINE AUCTION OF THE OLD HOSPITAL FACILITY, AS AGENDAED BY THE COUNTY ENGINEER.

15. THE BOARD TO CONSIDER APPROVAL OF THE HURRICANE IRMA GRANT REIMBURSEMENT FEDERALLY FUNDED SUBGRANT AGREEMENT Z0546-7, AS AGENDAED BY KRISTY ANDERSON, EMERGENCY MANAGEMENT DIRECTOR.
16. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO TRANSFER \$3,000 FROM CONTINGENCY FOR REPAIRS TO THE HISTORICAL SOCIETY BUILDING ROOF, AS AGENDAED BY DANNY GRINER, BUILDING OFFICIAL.
17. THE BOARD TO CONSIDER APPROVAL OF THE RENEWAL OF A TWO (2) YEAR LEASE AGREEMENT FOR OFFICE SPACE FOR THE GUARDIAN AD LITEM PROGRAM, AS AGENDAED BY LAWANDA PEMBERTON, COUNTY ADMINISTRATOR.
18. THE BOARD TO CONSIDER RATIFYING THE SIGNATURE OF THE COUNTY ENGINEER ON THE RIVER COST SHARE PROGRAM APPLICATION TO SUWANNEE RIVER WATER MANAGEMENT DISTRICT (SRWMD), AS AGENDAED BY THE COUNTY ADMINISTRATOR.
19. THE BOARD TO CONSIDER APPROVING GRANT PROPOSALS FOR THE LIONFISH EDUCATION EXHIBIT, AS AGENDAED BY VICTOR BLANCO, MARINE AGENT.

PUBLIC REQUESTS:

20. THE BOARD TO CONSIDER APPROVAL OF REQUEST TO ADD MOWING AND LIGHT MAINTENANCE OF THE SEALEY CEMETERY GROUNDS TO THE COUNTY MOWING LIST, AS REQUESTED BY THE SEALEY CEMETERY COMMITTEE.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

21. DANA SOUTHERLAND, SUPERVISOR OF ELECTIONS, TO APPEAR TO DISCUSS BUDGET AMENDMENT FOR THE SPECIAL GENERAL ELECTION TO BE HELD ON JUNE 18, 2019.

COUNTY STAFF ITEMS:

22. THE BOARD TO CONSIDER APPROVAL OF THE REQUEST FOR PROPOSAL/ADVERTISING FOR CONSTRUCTION ENGINEERING AND INSPECTION SERVICES, REQUIRED FOR THE COMPETITIVENESS AND EMPLOYMENT BY RAIL PROJECT GRANT, FASTLANE GRANT PROGRAM FOR UPCOMING RAILROAD AND BRIDGE IMPROVEMENT PROJECT, AS AGENDAED BY MELODY COX, GRANTS DIRECTOR.

23. THE BOARD TO CONSIDER APPROVAL OF THE FLORIDA COMMISSION FOR TRANSPORTATION DISADVANTAGED PLANNING GRANT APPLICATION FORM, AND ADOPTION OF THE AUTHORIZING RESOLUTION, FOR THE UPCOMING FISCAL YEAR 2019-2020 GRANT CYCLE, AS AGENDAED BY THE GRANTS DIRECTOR.
24. THE BOARD TO CONSIDER APPROVING CHANGE ORDERS FOR DEMOLITION CONSTRUCTION WORK THROUGH THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM (CDBG) ON THREE (3) HOMES AND EXCEEDING THE COST LIMITS ON TWO (2) OF THE 3 HOMES, AND A CHANGE ORDER FOR DEMOLITION/CONSTRUCTION WORK THROUGH THE STATE HOUSING INITIATIVE PROGRAM (SHIP) ON ONE (1) HOME, AS AGENDAED BY JAMI BOOTHBY, GRANTS COORDINATOR.
25. THE BOARD TO CONSIDER APPROVAL OF DRAFT FEE SCHEDULE FOR ROLL-OFF SITE WASTE DISPOSAL, AS AGENDAED BY GARY WAMBOLT, ENVIRONMENTAL SERVICES DIRECTOR.
26. THE BOARD TO CONSIDER APPROVAL OF REVISED HOURS OF OPERATION FOR THE TAYLOR COUNTY PUBLIC LIBRARY, AS AGENDAED BY JO-ANN MORGAN, LIBRARY MANAGER.

GENERAL BUSINESS:

27. THE BOARD TO CONSIDER APPROVAL OF A REQUEST TO APPOINT ONE (1) MEMBER TO THE TAYLOR WATER AND SEWER DISTRICT COMMISSIONER BOARD, AS AGENDAED BY LYNETTE SENTER, OFFICE MANAGER.
28. THE BOARD TO DISCUSS CITIZEN LIABILITY CLAIM FILED THROUGH THE FLORIDA LEAGUE OF CITIES.

COUNTY ATTORNEY ITEMS:

29. THE BOARD TO CONSIDER ADOPTION OF A DRAFT RESOLUTION ENACTING A TEMPORARY MORATORIUM ON THE ISSUANCE OF BUSINESS LICENSE TAX PERMITS; BUILDING PERMITS; OR ANY OTHER LICENSE OR PERMIT FOR SWEEPSTAKES CENTERS, INTERNET CAFES, AND ADULT CAFES, AS DEFINED, AS AGENDAED BY THE COUNTY ATTORNEY.
30. THE BOARD TO CONSIDER ADOPTION OF A DRAFT RESOLUTION FOR THE SETTING OF FINES, WITH REGARD TO RECREATIONAL VEHICLE DENSITY, AS AGENDAED BY THE COUNTY ATTORNEY.

COUNTY ADMINISTRATOR ITEMS:

31. THE BOARD TO RECEIVE ANNUAL STATUS REPORT FOR AD VALOREM TAX INCENTIVE EXEMPTION FOR SAN PEDRO INVESTMENTS, LLC, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
32. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.
33. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:
34. 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](http://www.taylorcountygov.com)

- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT MARSHA DURDEN, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT.7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- 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, 2018**

**TAYLOR COUNTY, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
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**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	Sean Murphy
District IV	Pam Feagle
District V	Thomas Demps

Clerk of Circuit Court	Annie Mae Murphy
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Property Appraiser	Bruce Ratliff
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Sheriff	Wayne Padgett
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Supervisor of Elections	Dana Southerland
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Tax Collector	Mark Wiggins
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## **COUNTY-WIDE FINANCIAL REPORT**



**Powell & Jones**  
Certified Public Accountants

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

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

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida, as of and for the fiscal year ended September 30, 2018, 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.

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

## 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, 2018, and the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 17, the budgetary comparison information on pages 68 through 77 and the pension schedules on pages 78 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

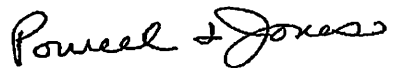
### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Taylor County, Florida's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by *10.550 Rules of the State of Florida, Office of the Auditor General*; and 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 March 14, 2019, 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.

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

POWELL & JONES  
Certified Public Accountants  
March 14, 2019

**TAYLOR COUNTY, FLORIDA**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended September 30, 2018**

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, 2018. 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, 2018.

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 \$91,292,873 (net position). Unrestricted net position for governmental activities was \$2,525,256 and for business-type activities was \$144,616. Governmental Activities restricted net position was \$5,351,222, and was \$-0- for Business-type Activities.

Total net position decreased by \$(686,328). Of that amount, \$(712,251) is attributable to Governmental Activities and \$25,923 is attributable to Business-type Activities. This decrease is primarily due to the requirement to record depreciation in these financial statements.

Governmental Activities revenues increased \$606,146 to \$27,557,001. This 2.25% net increase in revenue was primarily attributable to an overall increase in revenue from the prior year. Governmental Activities expenses increased by \$529,990 to \$28,269,252. This increase in expenses of 2% was primarily due to a slight inflation in overall expenses.

Business-type activities operating revenues increased 19% to \$198,831, while business-type expenses increased to \$172,908. The fund experienced a net gain of \$25,923.

## 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, 2018, the assets of the County exceed liabilities by \$91,292,873.

The following schedule provides a summary of the assets, liabilities, and net position of the County.  
September 30, 2018 and 2017

	Governmental Activities	Business-type Activities	Total Government	
			2018	2017
<b>Assets</b>				
Current assets	\$ 20,691,748	\$ 169,929	\$ 20,861,677	\$ 20,360,174
Restricted assets	-	-	-	1,107,000
Non-current assets	84,391,882	88,804	84,480,686	85,206,837
Total assets	105,083,630	258,733	105,342,363	106,674,011
<b>Deferred Outflows of Resources</b>	6,486,053	8,884	6,494,937	7,084,884
<b>Liabilities</b>				
Current liabilities (payable from current assets)	5,184,506	15,317	5,199,823	3,980,211
Current liabilities (payable from restricted assets)	-	-	-	1,107,000
Noncurrent liabilities	13,119,409	16,178	13,135,587	15,183,340
Total liabilities	18,303,915	31,495	18,335,410	20,270,551
<b>Deferred Inflows of Resources</b>	1,972,895	2,702	1,975,597	1,275,721
<b>Net Position</b>				
Net position invested in capital assets, net of related debt	83,416,395	88,804	83,505,199	82,202,213
Net position, restricted	5,351,222	-	5,351,222	6,125,035
Net position, unrestricted	2,525,256	144,616	2,669,872	3,885,375
<b>Total Net Position</b>	<u>\$ 91,292,873</u>	<u>\$ 233,420</u>	<u>\$ 91,526,293</u>	<u>\$ 92,212,623</u>

91% 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 6% 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 \$2,525,256 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 recording depreciation expense which is not funded.

### Changes in Net Position

Fiscal Years Ended September 30, 2018 and 2017

	Governmental Activities	Business-type Activities	Total Government 2018	2017
<b>Revenues:</b>				
Program Revenues				
Charges for services	\$ 3,779,293	\$ 197,990	\$ 3,977,283	\$ 3,905,481
Operating grants/contributions	1,282,224	-	1,282,224	2,761,206
Capital grants/contributions	2,424,752	-	2,424,752	952,390
General Revenues				
Property taxes	11,266,469	-	11,266,469	10,864,998
Sales and use taxes	3,393,455	-	3,393,455	3,579,228
Franchise fees	17,359	-	17,359	16,607
Communications surtax	94,358	-	94,358	92,966
State shared revenues	4,754,762	-	4,754,762	4,555,294
Other	544,329	284	544,613	389,598
Transfers	-	557	557	-
Total revenues	27,557,001	198,831	27,755,832	27,117,768
<b>Expenses:</b>				
General government	6,051,044	-	6,051,044	5,789,395
Public safety	10,173,550	-	10,173,550	10,192,115
Physical environment	1,618,145	-	1,618,145	1,506,869
Transportation	5,674,570	172,908	5,847,478	5,597,266
Economic environment	1,058,082	-	1,058,082	1,058,184
Human services	1,502,806	-	1,502,806	1,527,521
Culture/recreation	1,223,021	-	1,223,021	1,271,993
Court-related	957,593	-	957,593	889,240
Interest on long-term debt	9,884	-	9,884	75,082
Transfers	557	-	557	-
Total expenses and transfers	28,269,252	172,908	28,442,160	27,907,665
<b>Increase (decrease) in net position</b>	(712,251)	25,923	(686,328)	(789,897)
Beginning net position	92,005,124	207,497	92,212,621	93,002,518
Ending net position	\$ 91,292,873	\$ 233,420	\$ 91,526,293	\$ 92,212,621

Property taxes provide 40.88% of the revenues for Governmental Activities, while state shared revenues provide 17.25%, and sales and use taxes provide 12.31%. Most of the Governmental

Activities resources are spent for Public Safety (36%), General Government (21%), Human Services (5.3%), Transportation (20.07%), and Physical Environment (5.72%).

## **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, 2018, total assets were \$9,411,954 and total liabilities were \$326,611. The ending fund balance was \$9,085,343. \$1,708,628 of the ending fund balance is assigned or restricted for specific identified purposes. \$7,376,715 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, 2018, total revenue, \$14,983,380 exceeded total expenditures of \$6,975,653, by \$8,007,727. In addition, \$8,707,109 was also transferred to constitutional officers to fund their budgets and to other funds for operational costs. Total transfers in from other funds was \$230,665. The net decrease in the fund balance in the General Fund was \$(468,717).

During the fiscal year, the County amended and increased the General Fund budget by \$2,606,820. 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 \$2,069,666 in the 2018 fiscal year, reflecting a 12% decrease from the prior fiscal year's \$2,355,876.

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, 83%, is ad valorem taxes. 58% 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, 2018, expenditures exceeded revenue by \$(264,689). Operational costs of the County Road Department increased by \$(39,282) while capital expenditures increased by \$(813,176). Gas tax revenue increased at a rate of 4.6%. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. \$567,799 was transferred in the 2018 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 2% \$19,368. \$69,594 was expended for road paving projects in 2018 as

compared to \$101,820 in expenditures in 2017. \$567,799 was transferred to the Road and Bridge Fund. This fund had a fund balance of \$2,719,028 at the end of the 2018 fiscal year. These funds have been, or will be committed for on-going road-paving projects.

The Sheriff General Fund is the operating fund of the Sheriff, a constitutional officer. The primary source of funds are transfers from the Board of County Commissioners General Fund. Expenditures represent 21.78% of total expenditures of the governmental activities. Expenditures total \$6,367,402 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, 2018, were \$258,733 total liabilities were \$31,495, and net position was \$233,420. Operating revenue was \$198,274. Operating expenses were \$148,993. Then net operating gain was \$25,923.

#### CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2018, is \$84,480,686 (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	Deletions and Adjustments	Balance
<i>Governmental Activities:</i>				
Capital assets				
Land and improvements	\$ 23,671,029	\$ 258,930	\$ -	\$ 23,929,959
Construction in progress	5,100,556	688,335	-	5,788,891
Infrastructure	89,023,738	1,803,137	-	90,826,875
Buildings	28,436,149	609,188	-	29,045,337
Equipment	17,697,372	1,476,207	(177,720)	18,995,859
Sheriff equipment	2,560,058	-	(1,898)	2,558,160
Total capital assets	166,488,902	4,835,797	(179,618)	171,145,081
Less accumulated depreciation				
Board of County Commissioners	(79,792,530)	(4,983,576)	59,836	(84,716,270)
Sheriff	(1,563,213)	(474,883)	1,167	(2,036,929)
Total accumulated depreciation	(81,355,743)	(5,458,459)	61,003	(86,753,199)
Governmental activities capital assets, net	<u>\$ 85,133,159</u>	<u>\$ (622,662)</u>	<u>\$ (118,615)</u>	<u>\$ 84,391,882</u>
<i>Business type activities:</i>				
Equipment	\$ 136,154	\$ 15,410	\$ -	\$ 151,564
Less accumulated depreciation	(62,476)	(284)	-	(62,760)
Business activities capital assets, net	<u>\$ 73,678</u>	<u>\$ 15,126</u>	<u>\$ -</u>	<u>\$ 88,804</u>

The decrease of \$(726,141) from the prior year is primarily attributable to infrastructure depreciation.

**DEBT MANAGEMENT**

During the year the County paid \$2,604,000 on a Sales Tax Revenue Note which fully paid off this Note which originally refunded a bond issue used to construct a hospital. Also \$160,253 was paid on capital leases for park improvements and voting equipment. New equipment leases totaling \$735,116 were issued for equipment purchases.

**OTHER FINANCIAL INFORMATION****Economic Factors and Next Year's Budget**

- The unemployment rate for the County for 2018 was 3.7%. This represents a decrease from the prior fiscal year of 0.3%.
- The median family household income for the County in 2018 was \$36,195, 31% less than the statewide average of \$52,594.
- The County-wide ad valorem tax millage rate for the County was 7.2426 for 2018. There was an increase in revenue of \$374,074. As a fiscally constrained county, Taylor County received a distribution of \$579,059 from the State. It is hopeful that the "offset" will continue in the future.

**REQUEST FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

**TAYLOR COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION**  
**September 30, 2018**

	<b>Governmental Activities</b>	<b>Business - type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 8,139,981	\$ 141,155	\$ 8,281,136
Accounts receivable - net	96,514	-	96,514
Due from agency funds	195,734	-	195,734
Due from other governmental units	2,951,547	-	2,951,547
Inventories	268,703	28,774	297,477
Investments	9,039,269	-	9,039,269
Total current assets	<u>20,691,748</u>	<u>169,929</u>	<u>20,861,677</u>
Noncurrent assets:			
Capital assets - net	84,391,882	88,804	84,480,686
Total assets	<u>105,083,630</u>	<u>258,733</u>	<u>105,342,363</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Share of pension plan deferred outflows	<u>6,486,053</u>	<u>8,884</u>	<u>6,494,937</u>
<b>LIABILITIES</b>			
Current liabilities (payable from current assets):			
Accounts payable	1,299,518	10,755	1,310,273
Accrued wages	73,530	-	73,530
Due to other governmental units	284	-	284
Unearned revenues	366,906	-	366,906
Accrued compensated absences	102,854	-	102,854
Capital leases - current portion	250,260	-	250,260
Pension liability	3,083,163	4,223	3,087,386
Other current liabilities	7,991	339	8,330
Total current liabilities (payable from current assets)	<u>5,184,506</u>	<u>15,317</u>	<u>5,199,823</u>
Noncurrent liabilities			
Capital leases payable	725,227	-	725,227
Accrued compensated absences	582,839	-	582,839
Pension plan liability	11,811,343	16,178	11,827,521
Total long-term liabilities	<u>13,119,409</u>	<u>16,178</u>	<u>13,135,587</u>
Total liabilities	<u>18,303,915</u>	<u>31,495</u>	<u>18,335,410</u>
(Continued)			

**TAYLOR COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION**  
**September 30, 2018**

	<u>Governmental Activities</u>	<u>Business - type Activities</u>	<u>Total</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Share of pension plan deferred inflows	1,972,895	2,702	1,975,597
	<u>1,972,895</u>	<u>2,702</u>	<u>1,975,597</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	83,416,395	88,804	83,505,199
Restricted	5,351,222	-	5,351,222
Unrestricted	2,525,256	144,616	2,669,872
Total net position	<u>\$ 91,292,873</u>	<u>\$ 233,420</u>	<u>\$ 91,526,293</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**

**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended September 30, 2018**

		Program Services			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
<b>Functions/Programs</b>	<b>Expenses</b>						
<b>Governmental Activities</b>							
General government	\$ 6,051,044	\$ 1,232,092	\$ 37,202	\$ -	\$ (4,781,750)	\$ -	\$ (4,781,750)
Public safety	10,173,550	492,743	322,671	-	(9,358,136)	-	(9,358,136)
Physical environment	1,618,145	1,180,942	111,447	-	(325,756)	-	(325,756)
Transportation	5,674,570	114,684	20,937	1,867,414	(3,671,535)	-	(3,671,535)
Economic environment	1,058,082	-	587,540	-	(470,542)	-	(470,542)
Human services	1,502,806	25,970	32,468	-	(1,444,368)	-	(1,444,368)
Culture/recreation	1,223,021	182,833	102,343	557,336	(380,509)	-	(380,509)
Court-related	957,593	550,029	67,616	2	(339,946)	-	(339,946)
Interest on long-term debt	9,884	-	-	-	(9,884)	-	(9,884)
Total governmental activities	28,268,695	3,779,293	1,282,224	2,424,752	(20,782,426)	-	(20,782,426)
<b>Business - type activities</b>							
Transportation							
Airport	172,908	197,990	-	-	-	25,082	25,082
Total government	<u>\$ 28,441,603</u>	<u>\$ 3,977,283</u>	<u>\$ 1,282,224</u>	<u>\$ 2,424,752</u>	<u>(20,782,426)</u>	<u>25,082</u>	<u>(20,757,344)</u>
<b>General revenues</b>							
Ad valorem taxes					11,266,469	-	11,266,469
Sales and use taxes					3,393,455	-	3,393,455
Communications service tax					94,358	-	94,358
Franchise fees					17,359	-	17,359
Federal and state shared revenue					4,754,762	-	4,754,762
Payments in lieu of taxes					80,899	-	80,899
Interest					190,171	284	190,455
Miscellaneous					273,259	-	273,259
Transfers in (out)					(557)	557	-
Total general revenue and transfers					20,070,175	841	20,071,016
Change in net position					(712,251)	25,923	(686,328)
Net position beginning of year					92,005,124	207,497	92,212,621
Net position end of year					<u>\$ 91,292,873</u>	<u>\$ 233,420</u>	<u>\$ 91,526,293</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
September 30, 2018**

	Special Revenue						Debt Service	Capital Projects		Total	
	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	Governmental Funds
ASSETS											
Cash	\$ 754,181	\$ -	\$ 922,663	\$ 1,632,905	\$ 383,202	\$ 162,023	91,626	\$ -	\$ 1,145,210	\$ 3,048,171	\$ 8,139,981
Accounts receivable	19,213	15	2,873	-	2,923	1,967	-	-	-	69,523	96,514
Due from other funds	2,171,670	596,775	33,363	-	7,281	40,269	-	-	56,860	185,988	3,092,206
Due from other governmental units	960,864	152,457	37,823	204,880	50	-	-	-	84,785	1,510,688	2,951,547
Inventories	-	268,703	-	-	-	-	-	-	-	-	268,703
Investments	5,506,026	415,604	503,632	2,532	84,617	-	-	28,310	2,088,959	409,589	9,039,269
Total assets	\$ 9,411,954	\$ 1,433,554	\$ 1,500,354	\$ 1,840,317	\$ 478,073	\$ 204,259	\$ 91,626	\$ 28,310	\$ 3,375,814	\$ 5,223,959	\$ 23,588,220
LIABILITIES AND FUND BALANCES											
BALANCES											
LIABILITIES											
Accounts payable	\$ 241,864	\$ 112,134	13,372	27,165	\$ 55,762	\$ 5,219	\$ -	-	\$ 88,987	\$ 755,015	\$ 1,299,518
Accrued wages	24,987	18,337	19,374	-	9,876	-	-	-	-	956	73,530
Accrued payroll liabilities	1,121	-	-	-	-	-	-	-	-	-	1,121
Due to other funds	57,639	578,338	43,669	-	1,802	199,040	89,726	28,170	567,799	1,330,289	2,896,472
Due to other governmental units	-	-	284	-	-	-	-	-	-	-	284
Unearned revenues	1,000	-	-	-	-	-	-	-	-	365,906	366,906
Other current liabilities	-	-	-	-	-	-	1,900	-	-	4,970	6,870
Total liabilities	326,611	708,809	76,699	27,165	67,440	204,259	91,626	28,170	656,786	2,457,136	4,644,701
FUND BALANCES											
Nonspendable	-	268,703	-	-	-	-	-	-	-	-	268,703
Restricted	427,495	456,042	-	-	-	-	-	-	2,719,028	1,748,667	5,351,222
Assigned	1,281,133	-	1,423,655	1,813,152	410,633	-	-	140	-	1,018,166	5,946,879
Unassigned	7,376,715	-	-	-	-	-	-	-	-	-	7,376,715
Total fund balances	9,085,343	724,745	1,423,655	1,813,152	410,633	-	-	140	2,719,028	2,766,823	18,943,519
Total liabilities and fund balances	\$ 9,411,954	\$ 1,433,554	\$ 1,500,354	\$ 1,840,317	\$ 478,073	\$ 204,259	\$ 91,626	\$ 28,310	\$ 3,375,814	\$ 5,223,959	

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.

84,391,882

Long-term liabilities are not due and payable and are therefore not reported in the funds:

Capital leases

(975,487)

Accrued compensated absences

(685,693)

FRS pension liability

(14,894,506)

Other deferred amounts are not reported in funds because they do not provide or use current resources:

Deferred outflows (inflows) of resources

4,513,158

Net position of governmental activities

\$ 91,292,873

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, 2018**

	Special Revenue						Debt Service	Capital Projects		Total	
	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	Governmental Funds
REVENUES											
Taxes	\$ 10,035,469	\$ 830,683	\$ 1,325,362	\$ 2,069,666	\$ 17,369	\$ -	\$ -	\$ -	\$ -	\$ 493,207	\$ 14,771,646
Licenses and permits	-	260	176,264	-	-	-	-	-	-	-	176,524
Intergovernmental	4,244,921	825,863	58,182	-	12,026	-	-	-	995,368	2,600,594	8,736,954
Charges for services	316,403	-	3,160	-	-	84,011	821,009	-	-	692,784	1,917,367
Fines and forfeitures	12,567	-	-	-	-	-	-	-	-	160,888	173,453
Miscellaneous	135,843	15,808	27,552	-	112,112	1,536	-	-	-	34,638	327,389
Special assessments	125,798	-	-	-	1,038,002	-	-	-	-	49,193	1,212,993
Interest	112,379	5,624	11,668	2,288	2,925	-	1,913	198	45,405	7,771	190,171
Total revenues	14,983,380	1,678,138	1,602,188	2,071,954	1,182,424	85,547	822,922	198	1,040,773	4,038,973	27,506,497
EXPENDITURES											
Current expenditures											
General government	1,924,451	-	206,009	93,833	-	-	1,031,797	-	-	2,268,336	5,624,425
Public safety	1,329,865	-	1,088,982	-	-	6,367,402	-	-	-	96,255	8,882,504
Physical environment	238,974	1,473	-	-	1,105,095	-	-	-	-	120,876	1,466,417
Transportation	-	2,028,344	-	-	-	-	-	-	272,196	90,314	2,390,854
Economic environment	608,176	-	-	-	-	-	-	-	-	443,954	1,050,130
Human services	571,674	-	186,346	-	-	-	-	-	-	-	758,020
Culture / recreation	733,938	-	-	-	-	-	-	-	-	51,581	785,519
Court-related	149,363	-	-	-	-	-	-	-	-	662,316	811,669
Capital outlay											
General government	155,436	-	348,116	-	-	-	-	-	-	83,033	586,585
Public safety	510,034	-	51,603	-	-	-	-	-	-	8,399	570,036
Physical environment	26,875	-	-	-	57,104	-	-	-	-	-	83,979
Transportation	211,370	890,515	-	-	-	-	-	-	69,594	1,903,788	3,075,267
Economic environment	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-
Culture / recreation	460,275	-	-	-	-	-	-	-	-	-	460,275
Court-related	-	-	-	-	-	-	-	-	-	5,903	5,903
Debt service											
Principal	57,232	31,139	71,882	-	-	-	-	2,604,000	-	-	2,764,253
Interest	-	2,731	2,138	-	-	-	-	5,015	-	-	9,884
Total expenditures	6,976,653	2,954,202	1,955,076	93,833	1,162,199	6,367,402	1,031,797	2,609,015	341,790	5,734,753	29,225,720
Excess of revenues over (under) expenditures	8,007,727	(1,276,064)	(352,888)	1,978,121	20,225	(6,281,855)	(208,875)	(2,608,817)	698,983	(1,695,780)	(1,719,223)
OTHER FINANCING SOURCES (USES)											
Debt proceeds	-	387,000	348,116	-	-	-	-	-	-	-	735,116
Interfund transfers in	230,665	624,375	65,602	-	20,822	6,281,855	208,875	1,472,896	-	2,311,536	11,216,626
Interfund transfers out	(8,707,109)	-	(66,534)	(1,472,896)	(90,073)	-	-	-	(567,799)	(312,772)	(11,217,183)
Total other financing sources (uses)	(8,476,444)	1,011,375	347,184	(1,472,896)	(69,251)	6,281,855	208,875	1,472,896	(567,799)	1,998,764	734,559
Net change in fund balances	(468,717)	(254,689)	(6,704)	505,225	(49,026)	-	-	(1,136,921)	131,184	302,984	(984,564)
Fund balances beginning of year	9,554,060	989,434	1,429,359	1,307,927	459,659	-	-	1,136,061	2,587,844	2,463,839	19,928,183
Fund balances end of year	\$ 9,085,343	\$ 724,745	\$ 1,423,655	\$ 1,813,152	\$ 410,633	\$ -	\$ -	\$ 140	\$ 2,719,028	\$ 2,766,823	\$ 18,943,519

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, 2018**

Net change in fund balances - total governmental funds	\$	(984,664)
--	----	-----------

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	\$ 4,835,797	
Less current year depreciation	<u>(5,458,459)</u>	(622,662)

The net effect of dispositions of fixed assets		(118,615)
--	--	-----------

Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Proceeds of debt	(735,116)	
Payments for capital leases and notes	<u>2,764,253</u>	2,029,137

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

Net change in deferred outflows (inflows) of resources	(1,291,153)	
Net change in compensated absences	(20,101)	
Net change in pension liability	<u>295,807</u>	<u>(1,015,447)</u>

Change in net position of governmental activities	\$	<u><u>(712,251)</u></u>
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See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND  
September 30, 2018**

	<b>Airport Enterprise</b>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 141,155
Inventories	28,774
Total current assets	<u>169,929</u>
Fixed assets:	
Equipment	151,564
Less: accumulated depreciation	<u>(62,760)</u>
Total fixed assets	<u>88,804</u>
Total assets	<u>258,733</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Share of pension plan deferred outflows	<u>8,884</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	10,755
Accrued wages	<u>339</u>
Total current liabilities	<u>11,094</u>
Noncurrent liabilities	
Pension plan liability	<u>20,401</u>
Total liabilities	<u>31,495</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Share of pension plan deferred inflows	<u>2,702</u>
<b>NET POSITION</b>	
Invested in capital assets	88,804
Unrestricted	<u>144,616</u>
Total net position	<u>\$ 233,420</u>

**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, 2018**

	<u><b>Airport Enterprise</b></u>
<b>OPERATING REVENUES</b>	
Transportation	
Airports	
Airport fuel sales	\$ 197,990
Interest	284
	<u>198,274</u>
<b>OPERATING EXPENSES</b>	
Airport fuel operations	
Personnel services	
Regular salaries	12,582
Employee benefits	11,333
Total personnel services	<u>23,915</u>
Operating expenses	
Communications	575
Contractual services	1,990
Utility services	1,734
Insurance	0
Repair and maintenance	4,143
Petroleum products	140,221
Supplies	46
Depreciation	284
Total operating expenses	<u>148,993</u>
Total operating expenses	<u>172,908</u>
Operating income before operating transfers	25,366
Operating transfers in	557
Net position, beginning of year	207,497
Net position, end of year	<u><u>\$ 233,420</u></u>

**See notes to financial statements.**

**TAYLOR COUNTY, FLORIDA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Fiscal Year Ended September 30, 2018**

	<u>Airport Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 197,990
Cash payments to employees	(12,420)
Cash payments for employee benefits	(4,850)
Cash payments for suppliers	(176,449)
Interest income	284
Net cash provided by operating activities	<u>4,555</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers in	557
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of fixed assets	(15,411)
Cash and cash equivalents, beginning of year	151,454
Cash and cash equivalents, end of year	<u>\$ 141,155</u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	<u>\$ 25,366</u>
Adjustments to reconcile operating income to net cash used by operating activities	
Depreciation	284
FRS pension liability and deferred outflows and inflows	6,483
Changes in assets and liabilities	
(Increase) decrease in:	
Inventories	(17,093)
Increase (decrease) in:	
Accounts payable	(10,647)
Accrued wages	162
Total adjustments	<u>(20,811)</u>
Net cash provided by operating activities	<u>\$ 4,555</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**

**AGENCY FUNDS  
September 30, 2018**

	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
<b>ASSETS</b>										
Cash	\$ 75,116	\$ 129,632	\$ 13,167	\$ -	\$ 9,311	\$ 17,943	\$ 3,509	\$ 372,951	\$ -	\$ 621,629
Accounts receivable	2,599	-	-	-	-	729	-	10,071	24,617	38,016
Due from other funds	-	-	-	-	-	-	-	12,661	-	12,661
Investments	114,377	-	-	-	-	-	-	-	-	114,377
<b>Total assets</b>	<b>\$ 192,092</b>	<b>\$ 129,632</b>	<b>\$ 13,167</b>	<b>\$ -</b>	<b>\$ 9,311</b>	<b>\$ 18,672</b>	<b>\$ 3,509</b>	<b>\$ 395,683</b>	<b>\$ 24,617</b>	<b>\$ 786,683</b>
<b>LIABILITIES</b>										
Due to individuals	\$ 82,507	\$ -	\$ -	\$ -	\$ -	\$ 9,444	\$ -	\$ -	\$ -	\$ 91,951
Due to other funds	104,561	-	-	-	5,110	-	-	86,063	12,661	208,395
Due to other governmental units	115	-	-	-	-	-	-	2,422	19	2,556
Cash bonds payable	-	-	13,167	-	-	-	-	-	-	13,167
Interest payable	-	-	-	-	-	-	3,509	-	-	3,509
Other current liabilities	-	-	-	-	-	9,228	-	10,387	4,168	23,783
Taxes and fees payable	-	-	-	-	-	-	-	282,740	-	282,740
Deposits payable	4,909	129,632	-	-	4,201	-	-	14,071	7,769	160,582
<b>Total liabilities</b>	<b>192,092</b>	<b>129,632</b>	<b>13,167</b>	<b>-</b>	<b>9,311</b>	<b>18,672</b>	<b>3,509</b>	<b>395,683</b>	<b>24,617</b>	<b>786,683</b>
<b>NET POSITION</b>										
<b>Total net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2018**

**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 discretely 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 utilized as provided by law.

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

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

**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 and Hancock Bank loan, which were 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 5<sup>th</sup> and 6<sup>th</sup> cent state shared gas taxes.

## **2. Proprietary Major Fund:**

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

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

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

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

### **1. Cash and Cash Equivalents**

The County maintains a cash pool that is available for use by all funds. Earnings from the pooled cash are allocated to the respective funds based on applicable cash participation by each fund. The cash pool is managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts. Therefore, all balances representing participants' equity in the cash pools are classified as cash and cash equivalents for financial statement purposes, including the statement of cash flows. In addition, longer-term investments are held by certain of the County's funds and are reported as investments on these statements. The County invests surplus public funds in accordance with Section 218.415 Florida Statutes.

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

### **2. Investments**

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

### **3. Receivables and Payables**

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

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts. At September 30, 2018, 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:

<u>Assets</u>	<u>Years</u>
Building and improvements	7 - 40
Machinery and equipment	5 - 20
Road and bridge infrastructure	40 - 50

#### **7. Capitalization of Interest**

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

#### **8. Revenues Collected in Advance**

Revenues collected in advance, reported in government-wide financial statements represent unearned revenues. Revenues collected in advance reported in governmental fund financial statements are measurable but not available at year end because grant conditions for earning the revenue have not been met. The revenues collected in advance will be recognized as revenue in the fiscal year they are earned in accordance with the modified accrual basis of accounting.

#### **9. Prepaid Items**

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

#### **10. Accrued Compensated Absences**

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

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

An acquisition of net 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 (GASB) Statement Number 65. The County reports deferred inflows and outflows of resources in compliance with GASB 68 that are related to its share of the the Florida State Pension System net pension liability,

## **12. Obligation for Bond Arbitrage Rebate**

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2018.

## **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 (\$18,943,519) differs from "net position" of governmental activities (\$91,292,873) 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	\$ 171,145,091
Accumulated depreciation	(86,753,199)
Total	<u>\$ 84,391,892</u>

#### 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, 2018, were:

Capital leases and note payable	\$ 975,487
Compensated absences	685,693
Pension liability	14,894,506
Total	<u>\$ 16,555,686</u>

#### Deferred Outflow and Inflow of Resources

The net effect of deferred outflows and inflows of resources related to the County's payments in lieu of taxes and pension plan liability was \$4,513,158.

#### Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$ 2,896,472 between governmental funds must be eliminated for the statement of net position.

## TAYLOR COUNTY, FLORIDA

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

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Deferred Inflow s Outflow s	Reclassifications and Eliminations	Statement of Net Position
<b>ASSETS</b>						
Cash and cash equivalents	\$ 8,139,981	\$ -	\$ -	\$ -	\$ -	\$ 8,139,981
Accounts receivable - net	96,514	-	-	-	-	96,514
Due from other funds	3,092,206	-	-	-	(2,896,472)	195,734
Due from other governmental units	2,951,547	-	-	-	-	2,951,547
Inventories	268,703	-	-	-	-	268,703
Investments	9,039,269	-	-	-	-	9,039,269
Capital assets - net	-	84,391,882	-	-	-	84,391,882
<b>Total assets</b>	<b>23,588,220</b>	<b>84,391,882</b>	<b>-</b>	<b>-</b>	<b>(2,896,472)</b>	<b>105,083,630</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,486,053</b>	<b>-</b>	<b>6,486,053</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>23,588,220</b>	<b>84,391,882</b>	<b>-</b>	<b>6,486,053</b>	<b>(2,896,472)</b>	<b>111,569,683</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	1,299,518	-	-	-	-	1,299,518
Accrued wages	73,530	-	-	-	-	73,530
Accrued payroll liabilities	1,121	-	-	-	-	1,121
Due to other funds	2,896,472	-	-	-	(2,896,472)	-
Due to other governmental units	284	-	-	-	-	284
Revenues collected in advance	366,906	-	-	-	-	366,906
Other current liabilities	6,870	-	-	-	-	6,870
Accrued compensated absences	-	-	685,693	-	-	685,693
Capital leases and notes payable	-	-	975,487	-	-	975,487
Pension liability	-	-	14,894,506	-	-	14,894,506
<b>Total liabilities</b>	<b>4,644,701</b>	<b>-</b>	<b>16,555,686</b>	<b>-</b>	<b>(2,896,472)</b>	<b>18,303,915</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,972,895</b>	<b>-</b>	<b>1,972,895</b>
<b>Fund balances/net position</b>	<b>18,943,519</b>	<b>84,391,882</b>	<b>(16,555,686)</b>	<b>4,513,158</b>	<b>-</b>	<b>91,292,873</b>
<b>Total liabilities , deferred inflow s and net position</b>	<b>\$ 23,588,220</b>	<b>\$ 84,391,882</b>	<b>\$ -</b>	<b>\$ 6,486,053</b>	<b>\$ (2,896,472)</b>	<b>\$ 111,569,683</b>

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

The "net change in fund balances" for governmental funds (\$984,664) differs from the "change in net position" for governmental activities (\$712,251) 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	\$ 4,835,797
Reclassifications /deletions	(118,615)
Depreciation expense	(5,458,459)
Difference	<u>\$ (741,277)</u>

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	<u>\$ 2,764,253</u>
Debt proceeds	<u>\$ (735,116)</u>

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	<u>\$ (20,101)</u>
Net change in pension related liabilities	<u>\$ 295,807</u>
Deferred inflow of payment in lieu of taxes	<u>\$ (1,291,153)</u>

### Reclassification and Eliminations

Transfers in and transfers out in the amount of \$ 11,216,626 between governmental activities should be eliminated.

# TAYLOR COUNTY, FLORIDA

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

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

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions	Compensated Absences	Net Pension Liability Deferred Inflows/Outflows of Resources	Reclassifications and Eliminations	Statement of Activities
<b>REVENUES</b>							
Taxes	\$ 14,771,646	\$ -	\$ -	\$ -	\$ 50,504	\$ -	\$ 14,822,150
Licenses and permits	176,624	-	-	-	-	-	176,624
Intergovernmental	8,736,964	-	-	-	-	-	8,736,964
Charges for services	1,917,367	-	-	-	-	-	1,917,367
Fines and forfeitures	173,463	-	-	-	-	-	173,463
Special assessments	1,212,993	-	-	-	-	-	1,212,993
Interest	190,171	-	-	-	-	-	190,171
Miscellaneous	327,389	-	-	-	-	-	327,389
<b>Total revenues</b>	<b>27,506,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,504</b>	<b>-</b>	<b>27,557,001</b>
<b>EXPENDITURES</b>							
<b>Current Expenditures</b>							
General government	5,524,426	133,229	-	75,972	317,418	-	6,061,044
Public safety	8,882,604	749,714	-	(55,871)	597,203	-	10,173,550
Physical environment	1,466,417	121,622	-	-	30,106	-	1,618,145
Transportation	2,390,864	3,231,716	-	-	52,000	-	6,674,570
Economic environment	1,060,130	808	-	-	7,144	-	1,068,082
Human services	758,020	742,846	-	-	2,240	-	1,502,806
Culture/recreation	785,619	425,107	-	-	12,395	-	1,223,021
Court related	811,669	118,580	-	-	27,344	-	967,593
<b>Capital outlay</b>							
General government	586,585	(586,585)	-	-	-	-	-
Public safety	570,036	(570,036)	-	-	-	-	-
Physical environment	83,979	(83,979)	-	-	-	-	-
Transportation	3,076,267	(3,075,267)	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-
Culture/recreation	460,275	(460,275)	-	-	-	-	-
Court related	5,903	(5,903)	-	-	-	-	-
<b>Debt Service</b>							
Principal	2,764,253	-	(2,764,253)	-	-	-	-
Interest	9,884	-	-	-	-	-	9,884
<b>Total expenditures</b>	<b>29,225,720</b>	<b>741,277</b>	<b>(2,764,253)</b>	<b>20,101</b>	<b>1,045,860</b>	<b>-</b>	<b>28,268,695</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,719,223)</b>	<b>(741,277)</b>	<b>2,764,253</b>	<b>(20,101)</b>	<b>(995,346)</b>	<b>-</b>	<b>(711,694)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt proceeds	735,116	-	(735,116)	-	-	-	-
Transfers in	11,216,626	-	-	-	-	(11,216,626)	-
Transfers out	(11,217,183)	-	-	-	-	11,216,626	(557)
<b>Total other financing sources (uses)</b>	<b>734,559</b>	<b>-</b>	<b>(735,116)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(557)</b>
<b>Net change in fund balance</b>	<b>(984,664)</b>	<b>(741,277)</b>	<b>2,029,137</b>	<b>(20,101)</b>	<b>(995,346)</b>	<b>-</b>	<b>(712,251)</b>
<b>Fund balances at beginning of year</b>	<b>19,928,183</b>	<b>85,133,159</b>	<b>(3,004,624)</b>	<b>\$ (665,692)</b>	<b>(9,386,002)</b>	<b>-</b>	<b>92,005,124</b>
<b>Fund balances at end of year</b>	<b>\$ 18,943,519</b>	<b>\$ 84,391,882</b>	<b>\$ (975,487)</b>	<b>\$ (685,693)</b>	<b>\$ (10,381,348)</b>	<b>\$ -</b>	<b>\$ 91,292,873</b>

### 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, 2018, 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, 2018.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Positive</u>
Primary Government			
Enterprise Funds:			
Airport Enterprise	<u>\$ 271,057</u>	<u>\$ 148,993</u>	<u>\$ 122,064</u>

#### **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, 2018, the carrying amount of the County's bank deposits was \$8,902,765. 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 only in these types of instruments during the fiscal year.

##### ***Florida PRIME***

The County's investment in Florida PRIME is administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Throughout the year and as of September 30, 2018, Florida PRIME contained certain floating rate and adjustable rate securities that were indexed based on the prime rate and/or one- and three-month LIBOR. These floating rate and adjustable rate securities are used to hedge against interest risk and provide diversification to the portfolio. Exposure to a single issuer is limited to 5% of the portfolio's amortized cost. Investments in Florida PRIME are not evidenced by securities that exist in physical or book entry form.

At September 30, 2018, the County had \$6,013,093 invested in Florida PRIME. Florida PRIME's most recent financial statements can be found at <https://www.sbafla.com/prime/Audits/tabid/582Default.aspx>.

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

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

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

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

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

### **Fair Value Measurements**

In February 2015, GASB issued GASB Statement No. 72. GASB 72 applicability related to the application of fair value is limited to assets and liabilities that are currently measured at fair value and certain investments that are not currently measured at fair value.

Florida PRIME currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the participant account balance is considered the fair value of the investment. Florida PRIME investment is exempt from the GASB 72 fair value hierarchy disclosures.

As of September 30, 2018, the County's investment in the Florida PRIME investment pool is rated AA-Am by Standard & Poors.

### **Investment Objective**

The primary investment objectives for Florida PRIME, in priority order, are safety, liquidity, and competitive returns with minimization of risks. Investment performance of Florida PRIME will be evaluated on a monthly basis against the Standard & Poors U.S. AAA & AA Rated GIP All 30 Day

Net Yield Index. While there is no assurance that Florida PRIME will achieve its investment objectives, it endeavors to do so by following the investment strategies described in this Policy.

### **Interest Rate Risk**

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2018, is 35 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2018, is 74 days.

### **Foreign Currency Risk**

Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2017 through September 30, 2018.

### **Securities Lending**

Florida PRIME did not participate in a securities lending program in the period October 1, 2017 through September 30, 2018.

### **Fair Value Hierarchy**

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

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

The Florida Local Government Investment Trust Fund (Trust) 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, 2018, the Trust had investments, at fair value, of approximately \$1.505 billion. Of the total investments in the Trust, 9.49% was invested in commercial paper, 13.35% was invested in government securities, 21.54% was invested in corporates, 15.70% was invested in U.S. Treasuries, 11.93% was invested in Repurchase Agreements, 4.08% was invested in Certificates of Deposit, .16% was invested in money market funds, 2.86% was invested in CMO's, 13.97% was invested in asset backed securities, .07% was invested in Agency ARM, 5.41% was invested in U.S. agency notes and 1.45% was invested in municipal bonds. The Florida Trust Day to Day Fund (the fund) had a net position of \$633 million and the Short Term Bond Fund had a net position balance of \$872 million. Investments in the Pool and Trust are reported at fair value based on the fair value per share of the underlying portfolio. The Day to Day Fund is a Fitch AAAmf rated money market product offering a fiscally conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The weighted average maturity was 34 days as of September 30, 2018.

The Short Term Bond Fund is a fund with an investment portfolio structured to maintain safety of principal and maximize available yield through a balance of quality and diversification. This Fitch rated AAAs/S1 Trust invests in securities with effective maturities of less than five years. The weighted average maturity for the portfolio is 1.51 years as of September 30, 2018.

As of September 30, 2018, the County had investments with the following issuers in the percentages of total investments and categories shown below:

**Schedule of Investments at September 30, 2018**

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government		
Local Government Surplus Trust Fund Florida PRIME	74 Day Average	\$ 6,019,093
Florida Local Government Day to Day Fund	34 Day Average	3,134,553
Total Investments		<u>\$ 9,153,646</u>

- 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 2017-2018 fiscal year were levied in October 2017. 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, 2018, was as follows:

	Beginning Balance	Additions	Deletions and Adjustments	Balance
<i>Governmental Activities:</i>				
Capital assets				
Land and improvements	\$ 23,671,029	\$ 258,930	\$ -	\$ 23,929,959
Construction in progress	5,100,556	688,335	-	5,788,891
Infrastructure	89,023,738	1,803,137	-	90,826,875
Buildings	28,436,149	609,188	-	29,045,337
Equipment	17,697,372	1,476,207	(177,720)	18,995,859
Sheriff equipment	2,560,058	-	(1,898)	2,558,160
Total capital assets	166,488,902	4,835,797	(179,618)	171,145,081
Less accumulated depreciation				
Board of County Commissioners	(79,792,530)	(4,983,576)	59,836	(84,716,270)
Sheriff	(1,563,213)	(474,883)	1,167	(2,036,929)
Total accumulated depreciation	(81,355,743)	(5,458,459)	61,003	(86,753,199)
Governmental activities capital assets, net	<u>\$ 85,133,159</u>	<u>\$ (622,662)</u>	<u>\$ (118,615)</u>	<u>\$ 84,391,882</u>
<i>Business type activities:</i>				
Equipment	\$ 136,154	\$ 15,410	\$ -	\$ 151,564
Less accumulated depreciation	(62,476)	(284)	-	(62,760)
Business activities capital assets, net	<u>\$ 73,678</u>	<u>\$ 15,126</u>	<u>\$ -</u>	<u>\$ 88,804</u>

## Primary Government

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

Governmental activities:	
General Government	\$ 68,649
Public Safety	274,831
Physical Environment	121,622
Transportation	3,231,716
Economic Environment	808
Human Services	742,546
Culture/Recreation	425,107
Court-related and other	118,580
Sheriff	474,883
Total depreciation expense-governmental activities	<u>\$ 5,458,743</u>
Business-type activities	
Airport Enterprise	\$ 284
Total depreciation expense business-type activities	<u>\$ 284</u>

**NOTE 7. INTERFUND RECEIVABLES/PAYABLES**

Balances at September 30, 2018, were:

<u>FUND</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$ 2,171,670	\$ 57,639
Hospital Debt Service	-	28,170
Municipal Services Benefit Unit	-	61,561
Municipal Services Taxing Unit	33,363	43,669
Road and Bridge	596,775	578,338
Secondary Road Projects	56,860	567,799
Small County Road Assistance	-	60,765
Small County Outreach Project	-	895,855
Solid Waste	7,281	1,802
Community Development Block Grant	-	28,704
Clerk Public Records Modernization Trust	104,561	-
Clerk Operating.	-	47,680
Clerk Trust	-	104,561
Property Appraiser Operating	-	385
Sheriff Emergency Management	-	40,269
Sheriff Individual Depository	-	5,110
Sheriff Operating	40,269	199,040
Supervisor Operating	-	1,166
Tax Collector Operating	-	89,726
Tax Collector Tag	-	12,661
Tax Collector Tax	12,661	86,063
Tourism Development Trust	30,128	-
Tourism Tax Infrastructure	8,143	18,110
Tourism Tax 4th and 5th Cent	43,156	175,794
Total	<u>\$ 3,104,867</u>	<u>\$ 3,104,867</u>

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

**NOTE 8. INTERFUND TRANSFERS**

Interfund transfers for the year ended September 30, 2018, consisted of the following:

<b>Transfers from General Fund to:</b>	
Airport Enterprise Fund	\$ 557
Airport Fund	836
Solid Waste Landfill	13,915
Landfill Fund	946
Municipal Services Benefit Unit Fund	22,865
Municipal Services Taxing Unit Fund	65,602
Road and Bridge Fund	56,576
Clerk Operating Fund	898,520
Property Appraiser Operating Fund	731,512
Sheriff Operating Fund	6,217,946
Sheriff 911 Coordinator	63,908
Supervisor Operating Fund	562,204
Tax Collector Operating Fund	71,722
<b>Transfers from Secondary Road Project to:</b>	
Road and Bridge Fund	567,799
<b>Transfers from Municipal Services Taxing Unit Fund to:</b>	
General Fund	36,763
Solid Waste Fund	6,906
Tax Collector Operating Fund	22,865
<b>Transfers from Municipal Services Taxing Unit Fund to:</b>	
Tax Collector Operating Fund	1,350
<b>Transfers from Hospital Sales Tax Revenue Fund to:</b>	
Hospital Debt Service	1,472,896
<b>Transfers from Solid Waste Fund to :</b>	
Tax Collector Operating Fund	90,073
<b>Transfer from Local Housing Fund</b>	
Interfund Transfer within the Local Housing Funds	117,518
<b>Transfer from Tourist Development 4th and 5th Cent to:</b>	
General Fund	175,794
<b>Transfers from Tourist Tax Infrastructure to:</b>	
General Fund	18,110
Total transfers	<u><u>\$ 11,217,183</u></u>

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, 2018, were as follows:

	<b>Accounts Receivable</b>	<b>Due from Other Governments</b>	<b>Total Receivables</b>
<b>Governmental Activities:</b>			
General	\$ 19,213	\$ 960,864	\$ 980,077
Road and Bridge	15	\$ 152,457	\$ 152,472
Hospital Sales Tax	-	204,880	204,880
Municipal Services Taxing Unit	2,873	37,823	40,696
Solid Waste	2,923	50	2,973
Secondary Road Projects	-	84,785	84,785
Sheriff Operating	1,967	-	1,967
Other governmental	69,523	1,510,688	1,580,211
Total governmental activities	<u>\$ 96,514</u>	<u>\$ 2,951,547</u>	<u>\$ 3,048,061</u>
<b>Business-type Activities:</b>			
Airport Enterprise	\$ -	\$ -	\$ -
Total business-type activities	<u>\$ 96,514</u>	<u>\$ 2,951,547</u>	<u>\$ 3,048,061</u>

## Payables

Payables at September 30, 2018, were as follows:

	<b>Vendors</b>	<b>Accrued Wages and Benefits</b>	<b>Total</b>
<b>Governmental Activities:</b>			
General	\$ 241,865	\$ 26,108	\$ 267,973
Hospital Sales Tax	27,165	-	27,165
Municipal Services	13,372	19,374	32,746
Road and Bridge	112,134	18,337	130,471
Secondary Road Projects	88,987	-	88,987
Solid Waste	55,762	9,876	65,638
Sheriff Operating	5,219	-	5,219
Other governmental	755,015	956	755,971
Total governmental activities	<u>\$ 1,299,519</u>	<u>\$ 74,651</u>	<u>\$ 1,374,170</u>
<b>Business-type Activities:</b>			
Airport Enterprise	\$ 10,755	\$ 339	\$ 11,094
Total business-type activities	<u>\$ 10,755</u>	<u>\$ 339</u>	<u>\$ 11,094</u>

## **NOTE 10. CAPITAL LEASES**

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

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

### **B. Capital Lease Beard Equipment Company**

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

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

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

## **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 was payable in annual installments over five years including interest at 1.34% could be paid in full at any payment date. The note and the interest thereon were 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 note was fully paid in the current year.

### **B. Changes in Long-term Liabilities**

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Balance at 10/1/2017	Additions	Deletions	Balance at 9/30/2018	Due Within One Year
<b>Governmental Activities:</b>					
Sales Tax Revenue Refunding Note Series 2015					
\$5.856 million note payable, due in annual installments ranging from \$1,164,338 due October 2016 to \$1,161,356 due October 2020; including interest at 1.34%, collateralized by pledging Small County Surtax (Sales Tax) Revenues.	\$ 2,604,000	\$ -	\$ 2,604,000	\$ -	\$ -
Capital Lease - Dominion Voting Systems	400,624	-	57,232	343,392	57,232
Capital Lease - City National Capital Finance, Inc.	-	348,116	71,882	276,234	66,191
Capital Lease - Beard Equipment Company	-	387,000	31,139	355,861	126,837
Other liabilities :					
Compensated Absences payable	665,592	20,101	-	685,693	102,854
County's proportionate share of FRS pension liability	15,190,313	-	295,807	14,894,506	3,083,163
	<u>\$ 18,860,529</u>	<u>\$ 755,217</u>	<u>\$ 3,060,060</u>	<u>\$ 16,555,686</u>	<u>\$ 3,436,277</u>

## NOTE 12. RETIREMENT PLANS

### Florida Retirement System:

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

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

[www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://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, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively, were as follows: Regular—7.92% and 8.26%; Special Risk Administrative Support—34.63% and 34.98%; Special Risk—23.27% and 24.50%; Senior Management Service—22.77% and 24.06%; Elected Officers—45.50% and 48.70%; and DROP participants—13.26% and 14.03%. These employer contribution rates include a 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively.

The County's contributions, including employee contributions, to the Pension Plan totaled \$1,289,477 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2018, the County reported a liability of \$12,139,745 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of July 1, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The County's proportionate share of the net pension liability was based on the County's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the County's proportionate share was .0403 percent, which was a decrease of .0015 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the County recognized pension expense of \$2,147,742. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,028,419	\$ (37,327)
Changes in assumptions	3,966,678	-
Net difference between projected and actual earnings on Pension Plan investments	-	(937,943)
Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions	656,898	(626,349)
County Pension Plan contributions subsequent to the measurement date	323,070	-
<b>Total</b>	<b>\$ 5,975,065</b>	<b>\$ (1,601,619)</b>

The deferred outflows of resources related to the Pension Plan, totaling \$323,070 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, 2018. 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:

<b>Fiscal Year Ending</b>	
<b>September 30</b>	
2019	\$ 1,569,286
2020	1,070,973
2021	149,325
2022	713,127
2023	476,839
Thereafter	70,826
	<u>\$ 4,050,376</u>

**Actuarial Assumptions** – The total pension liability in the June 30, 2017 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	7.00%, 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, 2018, 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Annual Arithmetic Return</b>	<b>Compound Annual (Geometric) Return</b>	<b>Standard Deviation</b>
Cash	1.00%	2.90%	2.90%	1.80%
Fixed income	18.00%	4.40%	4.30%	4.20%
Global equity	54.00%	7.60%	6.30%	17.00%
Real estate	11.00%	6.60%	6.00%	11.30%
Private equity	10.00%	10.70%	7.80%	26.50%
Strategic investments	6.00%	6.00%	57.00%	8.60%
<b>Total</b>	<b>100.00%</b>			
<b>Assumed Inflation - mean</b>			<b>2.60%</b>	<b>1.90%</b>

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$ 22,155,543	\$ 12,139,745	\$ 3,821,032

**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, 2018, the County reported a payable in the amount of \$60 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2018.

## **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, 2018, 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, 2018, the HIS contribution for the period October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018 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 \$159,628 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2018, the County reported a liability of \$2,775,161 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The County's proportionate share of the net pension liability was based on the County's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the County's proportionate share was .02622 percent, which was a decrease of .0018815 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the County recognized pension expense of \$218,379. In addition the County reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 42,486	\$ (4,715)
Changes in assumptions	308,632	(293,413)
Net difference between projected and actual earnings on HIS Plan investments	1,675	-
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	130,075	(75,850)
County HIS Plan contributions subsequent to the measurement date	37,004	-
Total	<u>\$ 519,872</u>	<u>\$ (373,978)</u>

The deferred outflows of resources related to the HIS Plan, totaling \$37,004 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, 2018. 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		
2019	\$	76,050
2020		75,770
2021		53,082
2022		11,922
2023		(74,006)
Thereafter		(33,928)
	\$	<u>108,890</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2018, based upon an actuarial valuation on July 1, 2018, 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	3.87 %

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

The actuarial assumptions used in the July 1, 2018, 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 3.87%. 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 3.87%, 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 (2.87%) or one percentage point higher (4.87%) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
County's proportionate share of the net pension liability	\$ 3,160,746	\$ 2,775,161	\$ 2,453,754

**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, 2018, the County reported a payable in the amount of \$7 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2018.

### **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 2017-18 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, 2018, 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, 2018.

#### **NOTE 13. FUND BALANCES GOVERNMENTAL FUNDS**

As of September 30, 2018, 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, 2018.

General Fund:	Restricted	Assigned
State Aid to Libraries Reserve	\$ 30,111	\$ -
Mosquito Control Reserve	619	-
Emergency 911 Reserve	44,144	-
Sheriff's Designated Reserves	96,582	-
Traffic Surcharge Reserve	3,922	-
Court Related Reserves	-	226,952
Heritage Pavilion	-	10,616
Tax Deed Excess Bid Reserve	-	-
911 Wireless Supplemental	141,366	-
911 Wireless /State	66,449	-
Sports Complex Donations Reserve	-	8,469
Sports Complex	-	35,319
Boat Ramp Reserve	-	229,001
Jail Maintenance Fund	-	114,312
Steinhatchee Donation Reserve	-	1,661
Traffic and SHIP Education	44,302	-
Tropical Storm Hermine	-	654,803
<b>Total</b>	<b>\$ 427,495</b>	<b>\$ 1,281,133</b>
<b>Special Revenue Funds:</b>		
Solid Waste Fund	\$ -	\$ 410,633
Municipal Services Taxing Unit		1,423,655
Road and Bridge Fund - Transportation	456,042	-
Hospital Sales Tax Fund		
Hospital related debt service and capital expenditures	-	1,813,152
<b>Total</b>	<b>\$ 456,042</b>	<b>\$ 3,647,440</b>
<b>Debt Service Fund:</b>		
Sales Tax Revenue Bonds	\$ -	\$ 140
<b>Capital Projects Funds:</b>		
Secondary Road projects	\$ 2,719,028	\$ -
<b>Other Governmental Funds:</b>	<b>\$ 1,748,657</b>	<b>\$ 1,018,166</b>
<b>Total</b>	<b>\$ 5,351,222</b>	<b>\$ 5,946,879</b>

#### NOTE 14. CONTINGENT LIABILITIES

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

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

#### **NOTE 15. USE OF ESTIMATES**

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

#### **NOTE 16. RISK MANAGEMENT**

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

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

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

#### **NOTE 17. CONSTRUCTION COMMITMENTS**

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

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

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

<u>County</u>	<u>Share</u>
Dixie	16.7%
Jefferson	22.1%
Madison	28.1%
Taylor	33.1%

The shares for the counties were based on their respective population and solid waste management use. The governing board for this entity is made up of one representative from each County. Each County Commission appoints one of its members as its representative to the Board of Aucilla Area Solid Waste Administration. The Board is responsible for oversight and administration of this entity. The joint venture started solid waste disposal operations in December 1992.

The County's share in Aucilla Area Solid Waste Administration's assets, liabilities and equity as of September 30, 2018, is as follows:

Assets	\$ 7,471,571
Deferred Outflows of Resources	35,107
Liabilities	(2,318,877)
Deferred Inflows of Resources	(10,280)
Net Position	<u>\$ 5,177,521</u>

During the fiscal year, the County paid dumping fees of \$ 300,185 to Aucilla Area Solid Waste Administration and as of September 30, 2018, owed the landfill \$ 49,749. Financial information including separately issued financial statements concerning this joint venture can be obtained from the Aucilla Area Solid Waste Administration.

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

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

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

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

#### **NOTE 20. FUND BALANCE DEFICIT**

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

Fund	Deficit
Community Development Block Grant	\$ (50,931)
Small County Road Assistance Project	(47,400)

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

## NOTE 21. LEASES

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

Fiscal Year Endings	
2019	\$ 14,503
2020	8,723
2021	5,020
2022	1,791
2023	300
	<u>\$ 30,337</u>

## NOTE 22. STATE LOCAL HOUSING ASSISTANCE PROGRAM

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

### TAYLOR COUNTY, FLORIDA COMBINING STATEMENT OF SHIP FUNDS BY PROGRAM YEAR For the Fiscal Year Ended September 30, 2018

	SHIP Program Year Ended								
	2009	2012	2013	2014	2015	2016	2017	2018	Total
REVENUES									
Intergovernmental revenue	\$ -	\$ -	\$ 17,935	\$ 25,849	\$ 13,190	\$ 789	\$ 44,135	\$ 350,000	\$ 451,898
Interest	35	87	79	60	32	61	633	298	1,285
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	35	87	18,014	25,909	13,222	850	44,768	350,298	453,183
EXPENDITURES									
Current Expenditures									
Economic environment	424	21,260	-	-	10	850	44,768	181,142	248,454
Total expenditures	424	21,260	-	-	10	850	44,768	181,142	248,454
Excess of revenues over (under) expenditures	(389)	(21,173)	18,014	25,909	13,212	-	-	169,156	204,729
OTHER FINANCING SOURCES (USES)									
Interfund transfers in	-	-	-	-	-	-	-	117,518	117,518
Interfund transfers out	(14,382)	(27,954)	(34,812)	(26,562)	(13,808)	-	-	-	(117,518)
Total other financing sources (uses)	(14,382)	(27,954)	(34,812)	(26,562)	(13,808)	-	-	117,518	-
Net change in fund balances	(14,771)	(49,127)	(16,798)	(653)	(596)	-	-	286,674	204,729
Fund balances beginning of year	14,771	49,127	16,798	653	596	106	487	-	82,538
Fund balances end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106	\$ 487	\$ 286,674	\$ 287,267

## **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, 2018**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 10,287,472	\$ 10,287,472	\$ 10,035,469	\$ (252,003)
Intergovernmental	4,861,199	4,861,199	4,244,921	(616,278)
Charges for services	274,300	274,300	316,403	42,103
Fines and forfeitures	10,000	10,000	12,567	2,567
Miscellaneous	238,500	238,500	135,843	(102,657)
Special assessments	-	-	125,798	125,798
Interest	25,000	25,000	112,379	87,379
<b>Total revenues</b>	<b>15,696,471</b>	<b>15,696,471</b>	<b>14,983,380</b>	<b>(713,091)</b>
<b>EXPENDITURES</b>				
Current expenditures				
General government	2,110,837	2,322,128	1,924,451	397,677
Public safety	1,944,401	2,235,230	1,329,865	905,365
Physical environment	508,766	541,789	238,974	302,815
Transportation	162,905	175,936	-	175,936
Economic environment	195,714	196,275	606,176	(409,901)
Human services	765,448	776,015	571,674	204,341
Culture / recreation	814,011	1,720,510	733,938	986,572
Court-related	365,077	530,680	149,353	381,327
Capital outlay				
General government	19,500	18,900	155,436	(136,536)
Public safety	264,994	269,923	510,034	(240,111)
Physical environment	28,000	28,000	26,875	1,125
Transportation	50,000	195,000	211,370	(16,370)
Culture / recreation	627,428	829,122	460,275	368,847
Debt service				
Principal	57,232	57,232	57,232	-
<b>Total expenditures</b>	<b>7,914,313</b>	<b>9,896,740</b>	<b>6,975,653</b>	<b>2,921,087</b>
<b>Excess of revenues over expenditures</b>	<b>7,782,158</b>	<b>5,799,731</b>	<b>8,007,727</b>	<b>2,207,996</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	300,000	300,000	230,665	(69,335)
Interfund transfers out	(8,757,597)	(9,081,890)	(8,707,109)	374,781
<b>Total other financing sources (uses)</b>	<b>(8,457,597)</b>	<b>(8,781,890)</b>	<b>(8,476,444)</b>	<b>305,446</b>
<b>Net change in fund balance</b>	<b>(675,439)</b>	<b>(2,982,159)</b>	<b>(468,717)</b>	<b>2,513,442</b>
<b>Fund balance at beginning of year</b>	<b>9,554,060</b>	<b>9,554,060</b>	<b>9,554,060</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 8,878,621</b>	<b>\$ 6,571,901</b>	<b>\$ 9,085,343</b>	<b>\$ 2,513,442</b>

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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 769,000	\$ 769,000	\$ 830,583	\$ 61,583
Licenses and permits	200	200	260	60
Intergovernmental	798,000	798,000	825,863	27,863
Miscellaneous	10,000	10,000	15,808	5,808
Interest	1,000	1,000	5,624	4,624
<b>Total revenues</b>	<b>1,578,200</b>	<b>1,578,200</b>	<b>1,678,138</b>	<b>99,938</b>
<b>EXPENDITURES</b>				
Current expenditures				
Physical Environment	1,473	-	1,473	(1,473)
Transportation	2,514,859	2,501,378	2,028,344	473,034
Capital outlay				
Transportation	464,500	569,741	890,515	(320,774)
Debt service				
Principal	58,560	-	31,139	(31,139)
Interest	-	-	2,731	(2,731)
<b>Total expenditures</b>	<b>3,039,392</b>	<b>3,071,119</b>	<b>2,954,202</b>	<b>116,917</b>
Excess of revenues over expenditures	(1,461,192)	(1,492,919)	(1,276,064)	216,855
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	387,000	387,000
Interfund transfers in	842,919	842,919	624,375	(218,544)
<b>Total other financing sources (uses)</b>	<b>842,919</b>	<b>842,919</b>	<b>1,011,375</b>	<b>168,456</b>
<b>Net change in fund balance</b>	<b>(618,273)</b>	<b>(650,000)</b>	<b>(264,689)</b>	<b>385,311</b>
<b>Fund balance at beginning of year</b>	<b>989,434</b>	<b>989,434</b>	<b>989,434</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 371,161</b>	<b>\$ 339,434</b>	<b>\$ 724,745</b>	<b>\$ 385,311</b>

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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	1,344,783	1,344,783	\$ 1,325,362	\$ (19,421)
Licenses and permits	166,500	166,500	176,264	9,764
Intergovernmental	65,444	65,444	58,182	(7,262)
Charges for services	7,400	7,400	3,160	(4,240)
Miscellaneous	29,740	29,740	27,552	(2,188)
Interest	2,500	2,500	11,668	9,168
<b>Total revenues</b>	<b>1,616,367</b>	<b>1,616,367</b>	<b>1,602,188</b>	<b>(14,179)</b>
<b>EXPENDITURES</b>				
Current expenditures				
General government	209,907	191,264	206,009	(14,745)
Public safety	1,244,494	1,302,458	1,088,982	213,476
Human services	175,110	186,378	186,346	32
Capital outlay				
General government	1,500	-	348,116	(348,116)
Public safety	-	51,604	51,603	1
Debt service				
Principal	75,000	75,000	71,882	3,118
Interest	-	-	2,138	(2,138)
<b>Total expenditures</b>	<b>1,706,011</b>	<b>1,806,704</b>	<b>1,955,076</b>	<b>(148,372)</b>
<b>Excess of revenues over expenditures</b>	<b>(89,644)</b>	<b>(190,337)</b>	<b>(352,888)</b>	<b>(162,551)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	348,116	348,116
Interfund transfers in	92,457	92,457	65,602	(26,855)
Interfund transfers out	(80,865)	(80,865)	(66,534)	14,331
<b>Total other financing sources (uses)</b>	<b>11,592</b>	<b>11,592</b>	<b>347,184</b>	<b>335,592</b>
<b>Net change in fund balance</b>	<b>(78,052)</b>	<b>(178,745)</b>	<b>(5,704)</b>	<b>173,041</b>
<b>Fund balance at beginning of year</b>	<b>1,429,359</b>	<b>1,429,359</b>	<b>1,429,359</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 1,351,307</b>	<b>\$ 1,250,614</b>	<b>\$ 1,423,655</b>	<b>\$ 173,041</b>

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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 1,610,000	\$ 1,610,000	\$ 2,069,666	\$ 459,666
Interest	-	-	2,288	2,288
Total revenues	<u>1,610,000</u>	<u>1,610,000</u>	<u>2,071,954</u>	<u>461,954</u>
<b>EXPENDITURES</b>				
Current expenditures				
General government	<u>349,900</u>	<u>293,919</u>	<u>93,833</u>	<u>200,086</u>
Total expenditures	<u>349,900</u>	<u>293,919</u>	<u>93,833</u>	<u>200,086</u>
Excess of revenues over expenditures	<u>1,260,100</u>	<u>1,316,081</u>	<u>1,978,121</u>	<u>662,040</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	<u>(1,475,100)</u>	<u>(1,475,100)</u>	<u>(1,472,896)</u>	<u>2,204</u>
Total other financing sources (uses)	<u>(1,475,100)</u>	<u>(1,475,100)</u>	<u>(1,472,896)</u>	<u>2,204</u>
Net change in fund balance	<u>(215,000)</u>	<u>(159,019)</u>	<u>505,225</u>	<u>664,244</u>
Fund balance at beginning of year	<u>1,307,927</u>	<u>1,307,927</u>	<u>1,307,927</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,092,927</u>	<u>\$ 1,148,908</u>	<u>\$ 1,813,152</u>	<u>\$ 664,244</u>

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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 15,000	\$ 15,000	\$ 17,359	\$ 2,359
Intergovernmental	23,349	23,349	12,026	(11,323)
Miscellaneous	66,000	66,000	112,112	46,112
Special assessments	1,075,000	1,075,000	1,038,002	(36,998)
Interest	1,000	1,000	2,925	1,925
<b>Total revenues</b>	<b>1,180,349</b>	<b>1,180,349</b>	<b>1,182,424</b>	<b>2,075</b>
<b>EXPENDITURES</b>				
Current expenditures				
Physical environment	1,325,276	1,349,067	1,105,095	243,972
Capital outly				
Physical environment	92,000	92,000	57,104	34,896
<b>Total expenditures</b>	<b>1,417,276</b>	<b>1,441,067</b>	<b>1,162,199</b>	<b>278,868</b>
Excess of revenues over expenditures	(236,927)	(260,718)	20,225	280,943
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	23,915	23,915	20,822	(3,093)
Interfund transfers out	(90,073)	(90,073)	(90,073)	-
<b>Total other financing sources (uses)</b>	<b>(66,158)</b>	<b>(66,158)</b>	<b>(69,251)</b>	<b>(3,093)</b>
<b>Net change in fund balance</b>	<b>(303,085)</b>	<b>(326,876)</b>	<b>(49,026)</b>	<b>277,850</b>
<b>Fund balance at beginning of year</b>	<b>459,659</b>	<b>459,659</b>	<b>459,659</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 156,574</b>	<b>\$ 132,783</b>	<b>\$ 410,633</b>	<b>\$ 277,850</b>

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, 2018**

	Operating Fund			Variance
	Original Budget	Final Budget	Actual	Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 84,011	\$ 84,011
Miscellaneous	-	-	1,536	1,536
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>85,547</b>	<b>85,547</b>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Law enforcement				
Personnel services	3,712,981	3,712,981	3,414,825	298,156
Operating expenses	470,451	470,451	501,566	(31,115)
Capital outlay	405,100	405,100	-	405,100
<b>Total law enforcement</b>	<b>4,588,532</b>	<b>4,588,532</b>	<b>3,916,391</b>	<b>672,141</b>
Detention and correction				
Personnel services	2,342,120	2,342,120	1,967,975	374,145
Operating expenses	477,520	477,520	483,036	(5,516)
Capital outlay	103,200	103,200	-	103,200
<b>Total detention and correction</b>	<b>2,922,840</b>	<b>2,922,840</b>	<b>2,451,011</b>	<b>471,829</b>
<b>Total expenditures</b>	<b>7,511,372</b>	<b>7,511,372</b>	<b>6,367,402</b>	<b>1,143,970</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,511,372)</b>	<b>(7,511,372)</b>	<b>(6,281,855)</b>	<b>1,229,517</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers from Board of County Commissioners	7,511,372	7,511,372	6,281,855	(1,229,517)
<b>Total other financing sources</b>	<b>7,511,372</b>	<b>7,511,372</b>	<b>6,281,855</b>	<b>(1,229,517)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2018**

	Operating Fund			Variance
	Original Budget	Final Budget	Actual	Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 772,881	\$ 778,917	821,009	\$ 42,092
Miscellaneous	-	-	1,913	1,913
Total revenues	772,881	778,917	822,922	44,005
<b>EXPENDITURES</b>				
General government				
Current expenditures	1,056,495	1,062,531	1,031,797	30,734
Total expenditures	1,056,495	1,062,531	1,031,797	30,734
Excess of revenues over (under) expenditures	(283,614)	(283,614)	(208,875)	74,739
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Board of County Commissioners	283,614	283,614	208,875	(74,739)
Total other financing sources (uses)	283,614	283,614	208,875	(74,739)
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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 198	\$ 198
<b>EXPENDITURES</b>				
Debt service				
Principal	2,604,000	2,604,000	2,604,000	-
Interest	5,100	5,100	5,015	85
Total expenditures	2,609,100	2,609,100	2,609,015	85
Excess of revenues over expenditures	(2,609,100)	(2,609,100)	(2,608,817)	283
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	1,475,100	1,475,100	1,472,896	(2,204)
Total other financing sources (uses)	1,475,100	1,475,100	1,472,896	(2,204)
Net change in fund balance	(1,134,000)	(1,134,000)	(1,135,921)	(1,921)
Fund balance at beginning of year	1,136,061	1,136,061	1,136,061	-
Fund balance at end of year	\$ 2,061	\$ 2,061	\$ 140	\$ (1,921)

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, 2018**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 960,000	\$ 960,000	\$ 995,368	\$ 35,368
Interest	-	-	45,405	45,405
<b>Total revenues</b>	<b>960,000</b>	<b>960,000</b>	<b>1,040,773</b>	<b>80,773</b>
<b>EXPENDITURES</b>				
Transportation				
Current expenditures	100,000	275,000	272,196	2,804
Capital outlay	2,050,532	2,448,032	69,594	2,378,438
<b>Total expenditures</b>	<b>2,150,532</b>	<b>2,723,032</b>	<b>341,790</b>	<b>2,381,242</b>
<b>Excess of revenues over</b>				
<b>expenditures</b>	<b>(1,190,532)</b>	<b>(1,763,032)</b>	<b>698,983</b>	<b>2,462,015</b>
<b>OTHER FINANCING SOURCES</b>				
<b>(USES)</b>				
Interfund transfers in	20,292	20,292	-	(20,292)
Interfund transfers out	(765,260)	(765,260)	(567,799)	197,461
<b>Total other financing sources</b>				
<b>(uses)</b>	<b>(744,968)</b>	<b>(744,968)</b>	<b>(567,799)</b>	<b>177,169</b>
<b>Net change in fund balance</b>	<b>(1,935,500)</b>	<b>(2,508,000)</b>	<b>131,184</b>	<b>2,639,184</b>
<b>Fund balance at beginning of</b>				
<b>year</b>	<b>2,587,844</b>	<b>2,587,844</b>	<b>2,587,844</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 652,344</b>	<b>\$ 79,844</b>	<b>\$ 2,719,028</b>	<b>\$ 2,639,184</b>

See notes to financial statements.

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

	2018	2017	2016	2015	2014
County's proportion of the net pension liability					
Retirement	0.0403%	0.0419%	0.0425%	0.0397%	.0387%
Health insurance subsidy	0.0262%	0.0528%	0.0261%	0.0254%	.0248%
County's proportionate share of the net pension liability					
Retirement	\$ 12,139,745	\$ 12,379,213	\$ 10,720,397	\$ 5,131,091	\$ 2,322,814
Health insurance subsidy	2,775,161	2,823,688	3,043,175	2,585,580	2,320,521
Total	<u>\$ 14,914,906</u>	<u>\$ 15,202,901</u>	<u>\$ 13,763,572</u>	<u>\$ 7,716,671</u>	<u>\$ 4,643,335</u>
County's covered payroll	\$ 8,776,479	\$ 8,694,243	\$ 8,413,619	\$ 8,093,506	\$ 7,749,485
County's proportionate share of the net pension liability as a percentage of its covered employee payroll	169.94%	174.86%	163.59%	95.34%	59.92%
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	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.

**TAYLOR COUNTY, FLORIDA**  
**SCHEDULE OF THE COUNTY'S CONTRIBUTIONS**  
**FLORIDA RETIREMENT SYSTEM**  
**LAST FIVE FISCAL YEARS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions					
Pension plan	\$ 1,289,477	\$ 1,202,635	\$ 1,165,852	\$ 1,093,298	\$ 979,174
Health insurance subsidy	159,628	154,275	133,838	177,844	99,829
	<u>\$ 1,449,105</u>	<u>\$ 1,356,910</u>	<u>\$ 1,299,690</u>	<u>\$ 1,271,142</u>	<u>\$ 1,079,003</u>
Contributions in relation to the contractually required contributions	\$ 1,449,105	\$ 1,356,910	\$ 1,299,690	\$ 1,271,142	\$ 1,079,003
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 8,776,479	\$ 8,694,243	\$ 8,413,619	\$ 8,093,506	\$ 7,749,584
Contributions as a percentage of covered employee payroll	16.51%	15.61%	15.45%	15.71%	13.92%

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

## **TAYLOR COUNTY, FLORIDA**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**For the Fiscal Year Ended September 30, 2018**

**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, 2018, 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.

**TAYLOR COUNTY, FLORIDA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**For the Fiscal Year Ended September 30, 2018**

**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, 2018, are shown below (in thousands):

	FRS	HIS
Total Pension Liability	\$ 191,317,399	\$ 10,816,576
Plan Fiduciary Net Position	(161,196,881)	(232,463)
Net Pension Liability	<u>\$ 30,120,518</u>	<u>\$ 10,584,113</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.26%	2.15%
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The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2018. 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, 2018. 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, 2016, 2017 and 2018 respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2018, 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%. The discount rate used for the FRS Pension Plan is 7.00% and the long-term expected rate of return used for FRS Pension Plan investments is 7.00%.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.87% 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 2018:

- 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 7.10% in 2017 to 7.00% for 2018.
- HIS: The municipal bonds rate used to determine total pension liability was increased from 3.58% to 3.87%.

## **COMBINING STATEMENTS**

**TAYLOR COUNTY, FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
September 30, 2018**

**Special Revenue Funds**

	Clerk of the Circuit Court						Property Appraiser	Sheriff						Supervisor of Elections
	Clerk Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Public Records Modernization	Teen Court		Drug Task Force Grant	Inmate Welfare	Emergency Management	Local Law Enforcement Block Grant	Nongrant Forfeiture	Special Law Enforcement Trust	Supervisor Operating
<b>ASSETS</b>														
Current assets														
Cash	99,164	\$ 114,177	\$ 17,068	\$ 215,453	\$ 87,925	\$ 35,723	\$ 385	\$ 4,279	\$ 57,721	\$ 2,421	\$ 3,039	3,420	\$ 5,616	\$ 75,669
Accounts receivable	-	-	-	-	-	-	-	-	8,797	-	-	-	-	-
Due from other funds	-	-	-	-	104,561	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	6,915	-	-	-	2,165	-	45,139	-	645	-	-
Investments	-	-	-	389,921	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 99,164</b>	<b>\$ 114,177</b>	<b>\$ 17,068</b>	<b>\$ 612,289</b>	<b>\$ 192,486</b>	<b>\$ 35,723</b>	<b>\$ 385</b>	<b>\$ 6,444</b>	<b>\$ 66,518</b>	<b>\$ 47,560</b>	<b>\$ 3,039</b>	<b>\$ 4,065</b>	<b>\$ 5,616</b>	<b>\$ 75,669</b>
<b>LIABILITIES AND FUND BALANCES</b>														
<b>LIABILITIES</b>														
Current liabilities														
Accounts payable	\$ 51,284	\$ 1,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	47,680	-	-	-	-	-	385	-	-	40,289	-	-	-	1,166
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	-	-	-	-	-	69,733
Other current liabilities	200	-	-	-	-	-	-	-	-	-	-	-	-	4,770
<b>Total liabilities</b>	<b>99,164</b>	<b>1,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385</b>	<b>-</b>	<b>-</b>	<b>40,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,669</b>
<b>FUND BALANCES</b>														
Restricted	-	-	-	-	192,486	35,723	-	6,444	66,518	7,291	3,039	4,065	5,616	-
Assigned	-	112,482	17,068	612,289	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>112,482</b>	<b>17,068</b>	<b>612,289</b>	<b>192,486</b>	<b>35,723</b>	<b>-</b>	<b>6,444</b>	<b>66,518</b>	<b>7,291</b>	<b>3,039</b>	<b>4,065</b>	<b>5,616</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 99,164</b>	<b>\$ 114,177</b>	<b>\$ 17,068</b>	<b>\$ 612,289</b>	<b>\$ 192,486</b>	<b>\$ 35,723</b>	<b>\$ 385</b>	<b>\$ 6,444</b>	<b>\$ 66,518</b>	<b>\$ 47,560</b>	<b>\$ 3,039</b>	<b>\$ 4,065</b>	<b>\$ 5,616</b>	<b>\$ 75,669</b>
See notes to financial statements.														

**TAYLOR COUNTY, FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
September 30, 2018**

	Special Revenue Funds						Capital Projects Funds								
	Board of County Commissioners													Total	
	Community Development		Local		Tourist		Florida	Tourism	Tourism Tax	Small	Small	Small	FDOT	Nonmajor	
	Block Grant	Airport	Housing	MSBU	Development	Landfill	Boating	Tax Infra-	4th and 5th	County Road	County	County	Economic	governmental	
					Trust		Improvement	structure	Cent	Assistance	Courthouse	Outreach	Development	Funds	
ASSETS															
Cash	\$ -	\$ 80,779	\$ 578,964	\$ 241,004	\$ 328,471	\$ 557,627	\$ 39,089	\$ 244,355	218,619	\$ -	\$ 637	\$ -	\$ 36,566	\$ 3,048,171	
Accounts receivable	-	9,195	-	-	-	51,531	-	-	-	-	-	-	-	69,523	
Due from other funds	-	-	-	-	30,128	-	-	8,143	43,156	-	-	-	-	185,988	
Due from other governmental units	-	11,690	-	1	-	-	3,964	-	-	37,565	-	1,402,604	-	1,510,688	
Investments	-	-	15,822	-	-	3,846	-	-	-	-	-	-	-	409,589	
Total assets	\$ -	\$ 101,664	\$ 594,786	\$ 241,005	\$ 358,599	\$ 613,004	\$ 43,053	\$ 252,498	\$ 261,775	\$ 37,565	\$ 637	\$ 1,402,604	\$ 36,566	\$ 5,223,959	
LIABILITIES AND FUND BALANCES															
LIABILITIES															
Current liabilities															
Accounts payable	\$ 22,227	\$ 3,927	\$ 11,346	\$ 297	\$ 35,091	\$ 95,328	\$ 2,744	\$ 369	\$ -	\$ 24,200	\$ -	\$ 506,507	\$ -	\$ 755,015	
Due to other funds	28,704	-	-	61,561	-	-	-	18,110	175,794	60,765	-	895,855	-	1,330,289	
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accrued wages	-	557	-	-	-	399	-	-	-	-	-	-	-	956	
Revenues collected in advance	-	-	298,173	-	-	-	-	-	-	-	-	-	-	365,906	
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	4,970	
Total liabilities	50,931	4,484	307,519	61,858	35,091	95,727	2,744	18,479	175,794	84,965	-	1,402,362	-	2,457,136	
FUND BALANCES															
Restricted	(50,931)	-	287,267	-	323,508	517,277	40,309	234,019	85,981	(47,400)	637	242	36,566	1,748,657	
Assigned	-	97,180	-	179,147	-	-	-	-	-	-	-	-	-	1,018,166	
Total fund balances	(50,931)	97,180	287,267	179,147	323,508	517,277	40,309	234,019	85,981	(47,400)	637	242	36,566	2,766,823	
Total liabilities and fund balances	\$ -	\$ 101,664	\$ 594,786	\$ 241,005	\$ 358,599	\$ 613,004	\$ 43,053	\$ 252,498	\$ 261,775	\$ 37,565	\$ 637	\$ 1,402,604	\$ 36,566	\$ 5,223,959	

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, 2018**

	Special Revenue Funds													Supervisor of Elections
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Public Records Modernization	Teen Court	Property Appraiser Operating	Drug Task Force Grant	Inmate Welfare	Emergency Management	Sheriff Local Law Enforcement Block Grant	Sheriff Program	Special Law Enforcement Trust	
<b>REVENUES</b>														
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	146,192	402	67,616	-	-	-	-	-	50,358	-	-	-	16,714
Charges for services	140,428	272,300	-	-	22,050	5,481	-	-	67,281	-	-	-	-	-
Fines and forfeitures	-	160,830	-	-	-	-	-	-	-	-	-	56	-	-
Miscellaneous	849	-	40	7,056	7,778	78	-	645	-	8,570	-	-	-	1,133
Special assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	8
<b>Total revenues</b>	<b>141,277</b>	<b>579,322</b>	<b>442</b>	<b>74,672</b>	<b>29,828</b>	<b>5,559</b>	<b>-</b>	<b>645</b>	<b>67,281</b>	<b>58,928</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>17,855</b>
<b>EXPENDITURES</b>														
Current Expenditures														
General government	987,106	-	-	-	-	-	731,512	-	-	-	-	-	-	549,717
Public safety	-	-	-	-	-	-	-	10,640	33,978	51,637	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	511,112	-	151,204	-	-	-	-	-	-	-	-	-	-
Capital outlay														
General government	52,691	-	-	-	-	-	-	-	-	-	-	-	-	30,342
Public safety	-	-	-	-	-	-	-	-	8,399	-	-	0	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	5,903	-	-	-	-	-	-	-	-	-	-
Debt service														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,039,797</b>	<b>511,112</b>	<b>-</b>	<b>157,107</b>	<b>-</b>	<b>-</b>	<b>731,512</b>	<b>10,640</b>	<b>42,377</b>	<b>51,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,059</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(898,520)</b>	<b>68,210</b>	<b>442</b>	<b>(82,435)</b>	<b>29,828</b>	<b>5,559</b>	<b>(731,512)</b>	<b>(9,995)</b>	<b>24,904</b>	<b>7,291</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>(562,204)</b>
<b>OTHER FINANCING SOURCES (USES)</b>														
Interfund transfers in	898,520	-	-	-	-	-	731,512	-	-	-	-	-	-	562,204
Interfund transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>898,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>731,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>562,204</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>68,210</b>	<b>442</b>	<b>(82,435)</b>	<b>29,828</b>	<b>5,559</b>	<b>-</b>	<b>(9,995)</b>	<b>24,904</b>	<b>7,291</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>-</b>
<b>Fund balances beginning of year</b>	<b>-</b>	<b>44,272</b>	<b>16,626</b>	<b>694,724</b>	<b>162,658</b>	<b>30,164</b>	<b>-</b>	<b>16,439</b>	<b>41,814</b>	<b>-</b>	<b>3,039</b>	<b>4,009</b>	<b>5,616</b>	<b>-</b>
<b>Fund balances end of year</b>	<b>\$ -</b>	<b>\$ 112,482</b>	<b>\$ 17,068</b>	<b>\$ 612,289</b>	<b>\$ 192,486</b>	<b>\$ 35,723</b>	<b>\$ -</b>	<b>\$ 6,444</b>	<b>\$ 66,518</b>	<b>\$ 7,291</b>	<b>\$ 3,039</b>	<b>\$ 4,065</b>	<b>\$ 5,616</b>	<b>\$ -</b>
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, 2018**

	Special Revenue Funds								Capital Projects Funds					
	Board of County Commissioners													
	Community Development Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourism Tax Infrastructure	Tourism Tax 4th and 5th Cent	Small County Road Assistance	Small County Courthouse	Small County Outreach	FDOT Economic Development	Total Nonmajor Governmental Funds
REVENUES														
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 182,486	\$ -	\$ -	\$ 49,321	\$ 261,400	\$ -	\$ -	\$ -	\$ -	\$ 493,207
Intergovernmental revenue	-	38,962	451,898	-	-	-	-	-	-	66,821	-	1,761,631	-	2,600,594
Charges for services	-	65,491	-	108	674	101,168	17,803	-	-	-	-	-	-	892,784
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	160,886
Miscellaneous	-	7,038	-	47	-	1,304	-	-	-	-	-	-	-	34,538
Special assessments	-	-	-	49,193	-	-	-	-	-	-	-	-	-	49,193
Interest	-	223	1,285	5,309	-	-	136	479	329	-	2	-	-	7,771
Total revenues	-	111,714	453,183	54,657	183,160	102,472	17,939	49,800	261,729	66,821	2	1,761,631	-	4,038,973
EXPENDITURES														
Current Expenditures														
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	2,268,335
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	96,255
Physical environment	-	-	-	-	-	120,875	-	-	-	-	-	-	-	120,875
Transportation	-	74,810	-	15,504	-	-	-	-	-	-	-	-	-	90,314
Economic environment	50,450	-	248,457	-	122,336	-	-	22,711	-	-	-	-	-	443,954
Culture/recreation	-	-	-	-	-	-	51,581	-	-	-	-	-	-	51,581
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	662,316
Capital outlay														
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	83,033
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	8,399
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	46,341	-	-	-	-	-	-	-	66,821	-	1,761,389	29,237	1,903,788
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	5,903
Debt Service														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	50,450	121,151	248,457	15,504	122,336	120,875	51,581	22,711	-	66,821	-	1,761,389	29,237	5,734,753
Excess of revenues over (under) expenditures	(50,450)	(9,437)	204,726	39,153	60,824	18,403	(33,642)	27,089	261,729	-	2	242	29,237	(1,695,780)
OTHER FINANCING SOURCES (USES)														
Interfund transfers in	-	836	117,518	-	-	946	-	-	-	-	-	-	-	2,311,536
Interfund transfers out	-	-	(117,518)	(1,350)	-	-	-	(18,110)	(175,794)	-	-	-	-	(312,772)
Total other financing sources (uses)	-	836	-	(1,350)	-	946	-	(18,110)	(175,794)	-	-	-	-	1,998,764
Net change in fund balances	(50,450)	(8,601)	204,726	37,803	60,824	(17,457)	(33,642)	8,979	85,935	-	2	242	(29,237)	302,984
Fund balances beginning of year	(481)	105,781	82,541	141,344	262,684	534,734	73,951	225,040	46	(47,400)	635	-	65,803	2,463,839
Fund balances end of year	\$ (50,931)	\$ 97,180	\$ 287,267	\$ 179,147	\$ 323,508	\$ 517,277	\$ 40,309	\$ 234,019	\$ 85,981	\$ (47,400)	\$ 637	\$ 242	\$ 36,566	\$ 2,766,823

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, 2018, and the related notes to the financial statements, which collectively comprise Taylor County, Florida's basic financial statements, and have issued our report thereon dated March 14, 2019.

**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.

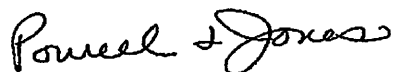
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
Certified Public Accountants  
March 14, 2019

**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, 2018. 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, 2018.

**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.

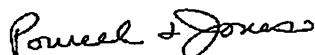
## Internal Control Over Compliance

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, CPAs**

**March 14, 2019**

**TAYLOR COUNTY FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For The Fiscal Year Ended September 30, 2018**

<b>Federal and State Grantor/Pass Through Grantor Program Title</b>	<b>CFDA#</b>	<b>GRANT #</b>	<b>PROGRAM OR AWARD AMOUNT</b>	<b>REPORTED IN PRIOR YEARS</b>	<b>DEFERRED IN PRIOR YEARS</b>	<b>REVENUES RECOGNIZED</b>	<b>EXPENDITURES</b>	<b>Reserved Deferred Revenues 9/30/2018</b>
<b>FEDERAL AWARDS</b>								
<b>US DEPARTMENT OF ECONOMIC DEVELOPMENT</b>								
Community Development Block Grant	14.228	18DB-OM-03-72-01-H 02	\$ 750,000	\$ -	\$ -	\$ 50,450	\$ 50,450	\$ -
<b>US DEPARTMENT OF INTERIOR</b>								
<i>passed through Florida Department of Agriculture &amp; Consumer Services/Division of Forestry</i>								
Title IV-D Volunteer Fire Assistance Grant	15.228	FY2018VFA	5,145	-	-	5,145	5,145	-
<b>US ELECTIONS ASSISTANCE COMMISSION</b>								
<i>Passed through Florida Department of State</i>								
Help America Vote Act - Security Grants	90.401	MOA-#2018-2019-001-TAY	7,724	-	-	7,724	7,724	-
Albert Network Monitoring Solution Grant	90.401	MOA-#2018-2019-002-TAY	8,991	-	-	8,991	8,991	-
Voting Systems Assistance Grant 17-18	90.401	2017-2018-0006-TAY	15,488	-	-	15,488	15,488	-
			32,203	-	-	32,203	32,203	-
<b>FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT</b>								
<i>Passed through the Florida Department of Revenue</i>								
Title IV-D Child Support Enforcement	93.563	COC62	67,616	-	-	67,616	67,616	-
<b>FEDERAL DEPARTMENT OF HOMELAND SECURITY</b>								
<i>passed through Florida Division of Emergency Management</i>								
Emergency Management Performance Grant	97.042	18-FG-7A-03-72-01-088	55,273	-	-	40,778	40,778	-
Emergency Management Performance Grant	97.042	EMPA 19-FG-AF-03-72-01-147	55,342	-	-	28,511	28,511	-
			110,615	-	-	69,289	69,289	-
<b>FEDERAL DEPARTMENT OF EMERGENCY MANAGEMENT</b>								
<i>passed through Florida Division of Emergency Management</i>								
Cert Grant	97.042	VOLUNTEERFL8162/CERT	7,000	-	-	6,454	6,454	-
FEMA DR-4280 Hurricane Hermine Assistance Grant	31.067	17-PA-W1-03-72-02-001	655,369	-	-	355,252	355,252	-
			662,369	-	-	361,706	361,706	-
<b>Total federal awards</b>			<b>\$ 1,627,948</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 586,409</b>	<b>\$ 586,409</b>	<b>\$ -</b>

**TAYLOR COUNTY FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For The Fiscal Year Ended September 30, 2018**

<b>Federal and State Grantor/Pass Through Grantor Program Title</b>	<b>CSFA#</b>	<b>GRANT #</b>	<b>PROGRAM OR AWARD AMOUNT</b>	<b>REPORTED IN PRIOR YEARS</b>	<b>DEFERRED IN PRIOR YEARS</b>	<b>REVENUES RECOGNIZED</b>	<b>EXPENDITURES</b>	<b>Reserved Deferred Revenues 9/30/2018</b>
<b>STATE FINANCIAL ASSISTANCE</b>								
<i>Florida Division of Emergency Management</i>								
Emergency Management Programs	31.063	EMPG 19-BG-21-03-72-01-091	\$ 105,806	\$ -	\$ -	\$ 16,627	\$ 16,627	-
Emergency Management Programs	31.063	18-BG-WP-03-72-01-156	105,806	28,850	-	74,599	74,599	-
FEMA RCMP Housing Grant	31.066	18HL-AG-03-72-01-037	194,000	-	-	135,642	135,642	-
			<u>405,612</u>	<u>28,850</u>	<u>-</u>	<u>226,868</u>	<u>226,868</u>	<u>-</u>
<i>Department of Environmental Protection</i>								
Small County Solid Waste Grant Agreement	37.012	SC829	90,909	-	-	90,909	90,909	-
FRDAP Steinhatchee Community Center Park	37.017	A16001	50,000	30,543	-	50,000	19,457	-
FRDAP Sports Complex Phase IV	37.017	A16020	50,000	34,675	-	50,000	15,325	-
Steinhatchee Boat Ramp Docking Area Improvement Project Phase II	N/A	NA17NOS4190059	30,000	-	-	20,538	20,538	-
Keaton Beach Coastal Park LWCF 12-00624	N/A	LWCF 12-00624	-	-	-	-	-	-
			<u>220,909</u>	<u>65,218</u>	<u>-</u>	<u>211,447</u>	<u>146,229</u>	<u>-</u>
<i>Florida Housing Finance Corporation State Housing Initiatives Program</i>								
SHIP Funds 2015-2016	40.901	N/A	350,000	308,010	41,990	41,990	789	41,201
SHIP Funds 2016-2017	40.901	N/A	350,000	50,892	299,108	44,135	44,768	254,973
SHIP Funds 2017-2018	40.901	N/A	350,000	-	-	350,000	181,143	168,857
			<u>1,050,000</u>	<u>358,902</u>	<u>341,098</u>	<u>436,125</u>	<u>226,700</u>	<u>465,031</u>
<i>Department of Agriculture and Consumer Services</i>								
Arthropod Mosquito Control State Aid	42.003	FDACS-2016 03/17	32,468	-	-	32,468	32,468	-
			<u>32,468</u>	<u>-</u>	<u>-</u>	<u>32,468</u>	<u>32,468</u>	<u>-</u>
<i>Department of State</i>								
State Aid to Libraries	45.030	18-ST-87	86,630	-	-	86,630	86,630	-
			<u>86,630</u>	<u>-</u>	<u>-</u>	<u>86,630</u>	<u>86,630</u>	<u>-</u>
<i>Florida Department of Transportation Commission for the Transportation Disadvantaged</i>								
Transportation Disadvantaged Grant	55.002	G0N99	19,895	4,576	-	15,319	15,319	-
Transportation Disadvantaged Grant	55.002	G0N99	19,895	-	-	5,618	2,886	-
			<u>39,790</u>	<u>4,576</u>	<u>-</u>	<u>20,937</u>	<u>18,205</u>	<u>-</u>
<i>Federal Aviation Administration</i>								
Airfield Lighting and Signage	55.004	436705-1-94-18	173,655	89,316	-	38,962	28,549	-
			<u>173,655</u>	<u>89,316</u>	<u>-</u>	<u>38,962</u>	<u>28,549</u>	<u>-</u>
<i>Small County Outreach Program</i>								
East Ellison Road	55.009	ARC92	254,856	221	-	-	-	-
Carlton Cemetery Road	55.009	G0667	1,865,000	103,611	-	1,761,631	1,761,389	-
San Pedro Road	55.009	G0676	1,133,182	99,267	-	-	-	-
			<u>3,253,038</u>	<u>203,099</u>	<u>-</u>	<u>1,761,631</u>	<u>1,761,389</u>	<u>-</u>

**TAYLOR COUNTY FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For The Fiscal Year Ended September 30, 2018**

<b>Federal and State Grantor/Pass Through Grantor Program Title</b>	<b>CFDA#</b>	<b>GRANT #</b>	<b>PROGRAM OR AWARD AMOUNT</b>	<b>REPORTED IN PRIOR YEARS</b>	<b>DEFERRED IN PRIOR YEARS</b>	<b>REVENUES RECOGNIZED</b>	<b>EXPENDITURES</b>	<b>Reserved Deferred Revenues 9/30/2018</b>
<b>Florida Department of Transportation</b>								
<b>Small County Road Assistance Program</b>								
East Ellison Road	55.016	AQX74	\$ 163,919	\$ 142	\$ -	\$ -	\$ -	\$ -
North Ellison Road	55.016	ARB12	239,068	207	-	-	-	-
Foley Cut-Off Road	55.016	ARM53	816,052	41,856	-	49,121	49,121	-
Houck Road	55.016	GOJ93	984,438	-	-	17,700	17,700	-
			<u>2,203,477</u>	<u>42,205</u>	<u>-</u>	<u>66,821</u>	<u>66,821</u>	<u>-</u>
<b>Florida Department of Health</b>								
EMS County Grant	64.005	C5062	3,375	-	-	3,375	3,375	-
			<u>3,375</u>	<u>-</u>	<u>-</u>	<u>3,375</u>	<u>3,375</u>	<u>-</u>
<b>Department of Management Services</b>								
<b>Wireless 911 Board-911 Wireless State Funds</b>								
911 Access Fee - Local exchange			24,999	-	-	24,999	24,999	-
911 Access Fee - Wireless Service			47,715	-	-	47,715	47,715	-
Supplemental Wireless 911			43,083	-	-	43,083	43,083	-
Rural County Maintenance Grant-Fall	72.001	17-11-19	5,670	-	-	5,670	5,670	-
Rural County Maintenance Grant-Spring	72.001	18-04-26	51,778	-	-	51,778	51,778	-
			<u>173,245</u>	<u>-</u>	<u>-</u>	<u>173,245</u>	<u>173,245</u>	<u>-</u>
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>								
<b>passed through Florida Division of Emergency Management</b>								
FEMA DR-4280 Hurricane Hermine Assistance Grant	31.067	17-PA-W1-03-72-02-001	109,228	-	-	59,209	59,209	-
			<u>109,228</u>	<u>-</u>	<u>-</u>	<u>232,454</u>	<u>232,454</u>	<u>-</u>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>								
Taylor County Artificial Reef Monitoring Project 2017-18	77.007	FWC-17025	16,374	-	-	-	7,000	-
Steinhatchee Boat Ramp Restrooms	77.006	15087	42,876	-	-	42,876	42,876	-
			<u>59,250</u>	<u>-</u>	<u>-</u>	<u>42,876</u>	<u>49,876</u>	<u>-</u>
<b>Total state financial assistance</b>			<u>\$ 7,810,677</u>	<u>\$ 792,166</u>	<u>\$ 341,098</u>	<u>\$ 3,333,839</u>	<u>\$ 3,052,809</u>	<u>\$ 465,031</u>

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, 2018

#### **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, 2018**

**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, <i>Rules of the Auditor General</i> ?	No

**CSFA Number**

**Name of State Program**  
**DEPARTMENT OF STATE**  
State Aid to Libraries

45.030

**DEPARTMENT OF TRANSPORTATION**  
Small County Outreach Program

55.009

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, 2018, and have issued our report thereon dated March 14, 2019.

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 March 14, 2019, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

### ***BOARD OF COUNTY COMMISSIONERS***

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

### ***CLERK OF THE CIRCUIT COURT***

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

***PROPERTY APPRAISER***

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

***SHERIFF***

**PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

**CURRENT YEAR FINDINGS**

**Individual Depository Fund**

From our audit of transactions in the Individual Depository Fund, we found that many receipts were not recorded and deposited in a timely manner. There were receipts that were not recorded or deposited for up to 90 days from initial receipt.

For adequate internal control and security of cash receipts, we recommend that all cash received in the Office be recorded and deposited on a daily basis if feasible and always by the end of each work week.

***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.

April 26<sup>th</sup>, 2019

## Corrective Action

### **Audit findings on Individual Depository Fund**

#### **Findings:**

Receipts were not recorded and deposited in a timely manner. The responsible party of the accounts was given other new responsibilities as well. This led to the deposits being done infrequently instead of a timely manner.

#### **Action Taken:**

The account referenced above is now under the responsibility of the Finance department. Upon receipt any currency is brought directly to Finance to count, verify, and sign off on before taking responsibility of it. Finance then takes the deposits to be deposited the same day. Signed copies of the verifications are kept for record keeping.

#### **Conclusion:**

These actions have been taken to ensure the findings from the audit have been corrected, and prevent it from happening in the future. That this will ensure this fund is managed properly in a timely manner, and that multiple eyes are on it to ensure accuracy.

John Ketring, Assistant Finance Director  
Taylor County Sheriff's Office

## 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, 2018.

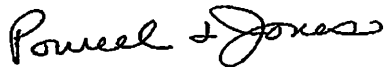
Financial Emergency Status - We determined that the County had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5a. 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.

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

## CONCLUSION

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



**POWELL & JONES**  
Certified Public Accountants  
March 14, 2019

## 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, 2018. 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, 2018:

- 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*.

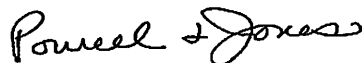
We also examined the County's compliance with section 365.172(10) *Florida Statutes* and requirements specified by the E911 Board grant and special disbursement programs. These laws require that E911 fee revenues, interest, and E911 grant funding to be used to pay for authorized expenditures as specified 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, 2018.

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**  
Certified Public Accountants  
March 14, 2019

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to receive bids for the rehabilitation of one home and the demolition and construction of three homes through the SHIP Program and the demolition and construction of three homes through the CDBG Program.

**Meeting Date:**

May 6, 2019

**Statement of Issue:** Board to receive bids for one rehabilitation project and three demolition and construction projects through the SHIP Program and three demolition and construction projects through the CDBG Program

**Recommendation:** Approve the Invitation to Bid and Work Write-Up/Bid Forms.

**Fiscal Impact:** \$ All projects will be 100% grant funded. **Budgeted Expense:** Yes ☒ No ☐ N/A ☐

**Submitted By:** Jami Boothby, Grants Coordinator

**Contact:** Jami Boothby

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**Facts & Issues:** Bids to be received for the following homeowners who have been qualified to receive assistance through the SHIP and CDBG Housing Programs. The bid documents were approved by the Board at the April 1, 2019 meeting.

#### SHIP REHABILITATION

Carvajal Cook 112 Blalock Street, Perry

#### SHIP DEMOLITION AND CONSTRUCTION

Kaitlyn Holmes 117 Tippet Drive, Perry  
Laura Campbell 208 Susan Street, Perry  
Thomas Mixon 1307 S. Sparrow Street, Perry

#### CDBG DEMOLITION AND CONSTRUCTION

Darrell Faulkner 4600 Faulkner Circle, Perry  
James O'Neal 15751 Breeze Drive, Perry  
William W. Davis 11680 Spring Warrior Road, Perry

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to hold a public hearing for 1<sup>st</sup> reading of an ordinance amending Section 42-717 of the Taylor County Land Development Code allowing reduced setback requirements for nonconforming parcels.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** Hold public hearing

**Fiscal Impact:** N/A

**Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** Danny Griner

**Contact:** building.director@taylorcountygov.com

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The County adopted a comprehensive plan on June 29, 1990. The plan included a Future Land Use Map (FLUM) that placed various land use categories over all of the unincorporated areas. The land use categories vary from Mixed Use Urban Development (MUUD) (½ acre per residence) to Agricultural-1 (minimum 20 acres per residence) uses and each land use category was assigned minimum structure setback requirements in the Land Development Code (LDC). The setbacks for the MUUD and Agricultural land uses are as follows:

Land Use Category	Front	Side	Rear
Mixed Use Urban Development	30	10	15
Agricultural	50	35	50

When the land use categories were applied to the FLUM, there existed in many areas existing subdivisions and independent parcels that were notably smaller than the minimum acreage required for that land use. The lots and parcels are defined as nonconforming lots and the LDC provides that they can continue to be used for siting of dwelling units; however, they must comply with the adopted setback requirements. The requirement that adopted setbacks must be met resulted in many lots or parcels that are left with no usable property and many where the owners may not be provided with reasonable use of their property. A partial list of the impacted areas includes: Shady Grove subdivisions, Leisure Retreats, River Road NE, Carlton Springs Subdivision, Ancient Oaks Subdivision, Ocean Pond Subdivision, Fortner Subdivision, etc.

The County Commission instructed the County Attorney to prepare draft language to address this issue and on March 19<sup>th</sup> chose to act as the applicant for the amendment.

The Planning Board held a public hearing on April 4, 2019 and voted unanimously to recommend that the County Commission approve the amendment.

**Options:**

1. Choose to hold 2<sup>nd</sup> public hearing
2. Choose not to pursue the amendment

**Attachments:**

1. Copy of application
2. Copy of ordinance
3. Planning Board minutes
4. Copy of newspaper notice

**ORDINANCE NO. 2019-\_\_\_\_\_**

**AN ORDINANCE OF THE TAYLOR COUNTY BOARD OF  
COUNTY COMMISSIONERS WHICH AMENDS ORDINANCE  
2011-03, (TAYLOR COUNTY CODE SECTION 42-717)  
SETBACKS; PROVIDING SEVERABILITY AND PROVIDING  
AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Taylor County, Florida, have been informed that it is in the best interests of the County and its citizens to amend portions of Ordinance No. 2011-03 (Taylor County Code Section 42-717, Agricultural 1, Agricultural 2 and agricultural/Rural Residential Setbacks) which requires renumbering for the amendments and amending Mixed – Use Rural Residential Setbacks requiring renumbering.

**THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS  
OF TAYLOR COUNTY, FLORIDA, THAT ORDINANCE NO. 2011-03 (TAYLOR COUNTY  
CODE SECTION 42-717 – SETBACKS) IS AMENDED AND RENUMBERED, TO-WIT:**

**Section 1.** Code 42-717(c)(2) is amended to read:

(2) Conventional single-family dwellings on vested nonconforming lots of record (lots or parcels which are nonconforming as to size for residential use, and which can individually be identified and described from documents recorded in the public records of the county on June 29, 1990, the date of adoption of the comprehensive plan) less than two (2) acres in size:

- a. Front: 30 feet
- b. Side: 10 feet
- c. Rear: 15 feet

(3) Conventional single-family dwelling on vested nonconforming lots of record greater than or equal to two (2) acres in size:

- a. Front: 50 feet
- b. Side: 20 feet
- c. Rear: 30 feet

(4) Formerly (2) All permitted agricultural structures, from any lot line, 50 feet.

All structures for agricultural activities, including the raising of livestock and poultry, the production of dairy and poultry products, the cultivation of field crops and fruit and berries, forestry,

apiculture and similar uses are permitted provided that no intensive animal husbandry activities such as, but not limited to, dairy or other animal feed lots, poultry farms, hog farms or dog kennels (these are intense when due to size and intensity of the activity, are likely to have adverse impacts on the use of adjoining property due to odor, noise or water pollution) shall be subject to the major development review procedure set forth in section 42-149. The planning board may attach conditions to the approval of intensive activities to mitigate the potential adverse impacts. Such conditions may include, but are not limited to:

- a. Minimum land area;
- b. Minimum setbacks of buildings or activity from adjoining property, but not less than 500 feet from the property line and not less than 1,320 feet from a residential structure;
- c. Additional buffering;
- d. Enclosure of specific activities; and
- e. Disposal of waste products.

Structures for the processing, storage and sale of agricultural products and commodities which are raised or stored on the premises, but are not permitted livestock or poultry slaughterhouse activities, provided that any building used for slaughterhouse activities shall be located pursuant to standards for intensive animal husbandry activities set forth in this subsection.

(d) Mixed use rural residential setbacks.

(1) Conventional single-family dwellings:

- a. Front: 50 feet
- b. Side: 20 feet
- c. Rear: 30 feet

(2) Conventional single-family dwelling on vested nonconforming lots of record less than two (2) acres in size:

- a. Front: 30 feet
- b. Side: 10 feet
- c. Rear: 15 feet

(3) Formerly (2) All permitted agricultural structures, from any lot line, 50 feet.

Setback standards for intensive animal husbandry activities shall be in accordance with the requirements of subsection (c) of this section.

**Section 2. Severability.** If any section, portion or phrase of this Ordinance is ruled invalid or unconstitutional by any court of competent jurisdiction the remainder of this Ordinance shall remain in full force and effect.

**Section 3. Effective Date.** This Ordinance shall take effect immediately upon receipt of official acknowledgement from the Office of the Secretary of State of Florida that this Ordinance has been filed in said office.

PASSED and ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this 21<sup>st</sup> day of May, 2019.

BOARD OF COUNTY COMMISSIONERS  
OF TAYLOR COUNTY, FLORIDA

---

PAM FEAGLE, Chairperson

Attest:

---

ANNIE MAE MURPHY,  
Clerk of Court



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## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

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### APPLICATION FOR AMENDMENT TO THE TAYLOR COUNTY LAND DEVELOPMENT REGULATIONS

Fee: \$                     N/A                     Permit #:                     N/A                    

Name of Applicant(s): TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

Address: 201 EAST GREEN STREET, PERRY, FLORIDA 32347

Telephone#:                     (850) 838-3500                     L. D. R. Section:                     42-717                    

Please complete the following for proposed amendments

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### PART I

Precise wording of amendment(s):

SEE ATTACHED

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## PART II

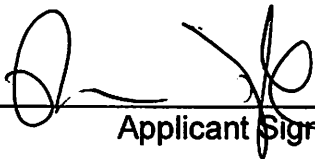
Please provide on separate pages to be attached and made a part herewith the following:

1. Statement describing any changed conditions that would justify an amendment;
2. Statement describing why there is a need for the proposed amendment;
3. Statement describing whether and how the proposed amendment is consistent with the county comprehensive plan;
4. Statement outlining the extent to which the proposed amendment:
  - a. Is compatible with existing land uses;
  - b. Affects the capacities of public facilities and services;
  - c. Affects the natural environment;
  - d. Will result in an orderly and logical development pattern.

---

I hereby certify that all of the above statements and statements contained in any papers submitted herewith are true and accurate to the best of my knowledge and belief.

Pam Feagle, Chairperson  
\_\_\_\_\_  
Applicant Name (Type or Print)

  
\_\_\_\_\_  
Applicant Signature

3/19/19  
\_\_\_\_\_  
Date

## **PART II**

- 1. The changes in the setbacks provides for building on lots previously where the setback prohibited same.**
- 2. The need to assist citizens in providing residential growth.**
- 3. The proposed amendment is consistent with the following Comprehensive Plan policies, which support the proposed amendment, and is not inconsistent with any other goals, objectives, or policies of the CP:**
  - 1. Policy 1.2.1, allowing for residential uses in rural areas which are consistent with the character of the area.**
  - 2. Policy 1.3.2, stating under Agriculture 2 that, "Rural neighborhoods are allowed to continue and infill within such areas is allowed."**
  - 3. Policies 1.8.1 and 1.8.2, providing vested rights for nonconforming residential lots of record.**
  - 4. Policy 1.8.3, providing vested rights for other nonconforming uses.**
  - 5. Policy 1.8.4, providing vested rights for nonconforming structures on nonconforming lots of record.**

**The Housing Element and the Sanitary Sewer, Solid Waste, Drainage, Potable Water and Natural Groundwater Aquifer Recharge Element also generally support the proposed amendment, as the proposed amendment will allow for adequate housing sites and distribution, and the additional units in close proximity to each other will facilitate construction of infrastructure such as water and sewer lines to serve the development. The Economic Development Element also generally supports the proposed amendment, as the proposed amendment will facilitate construction, employment, and increased property values.**

- 4. a. See answer to 3.**
  - b. Don't think it affects public facilities and services.**
  - c. No effect on environment.**
  - d. It will be orderly and logical.**

## **STANDARDS FOR REVIEW**

1. Does the proposed amendment conflict with any applicable provisions of the Land Development Code;
2. Is the proposed amendment consistent with all elements of the Comprehensive Plan;
3. Is the proposed amendment inconsistent with existing and proposed land uses;
4. Have there been changed conditions that require an amendment;
5. To what extent does the proposed amendment result in demands on public facilities, and to what extent would the proposed amendment exceed the capacity of such public facilities, including, but not limited to, roads, sewage facilities, water supply, drainage, solid waste, parks and recreation, schools and emergency medical facilities;
6. Does the proposed amendment result in significant adverse impacts on the natural environment;
7. To what extent does the proposed amendment adversely affect the property values in the area;
8. Will the proposed amendment result in an orderly and logical development pattern (specifically identify any negative effects on such pattern);
9. Is the proposed amendment in harmony with the public interest, and the purpose and interest of the Land Development Code;
10. Any other matters deemed appropriate by the Board.

# **TAYLOR COUNTY PLANNING BOARD**

## **Minutes**

**April 4, 2019**

**Taylor County Administrative Complex, 201 East Green Street, Perry, Florida 32347**

<b>Members Present</b>		<b>Speakers</b>		<b>Staff Present</b>
Dale Rowell	Sally Roberts	David Weiss	David Brown	Danny Griner
Pam Wessels	Earl Ketring	Charlie Norwood Jr.		Ray Curtis

### **GENERAL BUSINESS**

1. **Approval of Minutes:** The Board considers the minutes from the February 7, 2019 meeting. Pam Wessels makes a motion to approve the minutes as written; Earl Ketring seconds the motion; the motion passes by unanimous vote.

### **PUBLIC HEARING**

2. **Land Development Code Nonconforming Parcel Setback Amendment Public Hearing:** Vice-chairman Dale Rowell opens the public hearing consisting of an amendment to Section 42-717 of the Taylor County Land Development Code to allow reduced setback requirements for nonconforming properties and clarifies that the board does not have time limits for speakers. Attorney David Weiss, representing the Ancient Oaks Subdivision Homeowners Association approaches the board and notes that due to an air show taking place on this date multiple members of the association were unable to attend, but, did provide letters of support that were provided to Danny Griner, board secretary, for the record. David then explains that the plat for the subdivision was accepted by the County Commission in 1980 and was created with setbacks of 15-feet, continuing by stating that when the Future Land Use Map (FLUM) was adopted the subdivision was placed in the Agricultural-2 land use category, which requires setbacks from the property lines of 50-feet front and rear and 35-feet sides. David then points out that the lots in the subdivision meet the nonconforming definition and the lot owners are now deprived of reasonable use of the lots, noting that the ordinance would fix the issue, help generate growth, increase commercial growth and development, increase ad valorem taxes and prevent potential Bert Harris claims (Bert J. Harris Jr., Private Property Rights Protection Act). David concludes by stating that he supports the amendment application. Charlie Norwood Jr. addresses the board stating that he is a land owner in the Ancient Oaks Subdivision and would like the ability to develop the lots he owns. David Brown, president of the Ancient Oaks Homeowners Association approaches the board and states that he hopes the board will support the amendment. Ray Curtis, counsel for the board, explains recent issues involving setbacks in the Ancient Oaks Subdivision where an opposing party hired counsel and threatened a lawsuit. Danny Griner points out that the amendment is intended to address nonconforming setback issues countywide and not just in the Ancient Oaks Subdivision, continuing by noting there are numerous lots south of that subdivision that are left with zero usable property due to the land use they are in and even areas such as the subdivisions in Shady Grove and Leisure Retreats are heavily impacted by the present setback requirements. Dale Rowell, acting Chairperson, states that he will entertain a motion. Earl Ketring makes a motion to recommend approval of the amendment to the County Commission; Sally Roberts seconds the motion; the motion passes by unanimous vote.

**NOTICE (PURSUANT TO FLORIDA  
STATUTE 125.66)**

Notice is hereby given that the Board of County Commissioners of Taylor County, Florida will hold public hearings on the passage of the proposed Ordinance to amend Ordinance No. 2011-03 (Taylor County Code Section 42-717 - Setbacks), the public hearings shall be held at the Board of County Commission Meeting Room, Taylor County Courthouse Annex, Old Post Office Building in Perry, Florida, on Monday, May 6, 2019 at 6:10 p.m.,

A-11 Tac

LEGALS



and Tuesday, May 21, 2019, at 9:05 a.m. The title of the proposed ordinance is:

AN ORDINANCE OF TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS WHICH AMENDS ORDINANCE 2011-03; (TAYLOR COUNTY CODE SECTION 42-717) SETBACKS; PROVIDING SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

The proposed ordinance may be inspected by the public at the office of the County Administrator at the Taylor County Administrative Complex, located at 201 East Green Street, Perry, Florida 32347.

The public hearing may be continued to one or more future dates. Any interested party shall be advised that the date, time and place of any continuation of the public hearing shall be announced during the public hearing and that no further notice concerning the matter will be published, unless said continuation exceeds six calendar weeks from the date of the above referenced public hearing.

All members of the public are welcome to attend. Notice is further given, pursuant to Florida Statute 286.0105, that any person or persons deciding to appeal any matter considered at this public hearing will need a record of the hearing and may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

BY ORDER OF THE BOARD OF  
COUNTY COMMISSIONERS, Taylor  
County, Florida.

4/17, 4/24

Steinhatchee Ancient Oaks Property Owners Association  
PO Box 279  
Steinhatchee, Florida 32359

March 27, 2019

Members Taylor County Planning Board

Dear Board Members:

We, the Board of Directors and undersigned residents of Steinhatchee Ancient Oaks Property Owners Association, support the approval of the amendment to the Land Development Code regarding setback requirements for nonconforming parcels in Taylor County, Florida.

It is our belief that the amendment will aid in streamlining zoning requirements for nonconforming lots in the County.

We appreciate the Taylor County Planning Board addressing this issue for the benefit of all affected residents of the county.

Sincerely,

Board of Directors, Steinhatchee Ancient Oaks Property Owners Association

David Brown, President

Gerry Chancey, Member at Large

Allen Rice, Secretary

Barbara Rice, Treasurer

John Fristrom, Vice President

Residents, Ancient Oaks Airpark

DONALD STIPP

Philip R. Lhee Unit 2/41

Phyllis A. Green Unit 2/42

Pamela D. Percy

Samuel D. Brown

Jim E. Stout

Neil C. Heston

Lynn Pett

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

The Board to hold a public hearing to receive public input regarding the possible repair or removal of the Granger Road Bridge, located in Steinhatchee.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:**

The Granger Road Bridge has been closed due to structural deficiencies since January, 2019. The Board indicated the desire to hold a public hearing to receive public input regarding the possible options for replacement or removal of the bridge.

**Recommended Action:****Fiscal Impact:**

- 1) Removal of the bridge approximately \$50,000
- 2) Replacement of the bridge with its current configuration \$150,000 to \$200,000
- 3) FDOT replacement of the bridge with a precast concrete bridge in 2023 \$1.6 million

**Budgeted Expense:**

No

**Submitted By:**

LaWanda Pemberton, County Administrator

**Contact:**

850-838-3500 ext. 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The Granger Road bridge was closed in January 2019 to all traffic by the Florida Department of Transportation due to structural deficiencies. Staff has considered three possible options for Board consideration, based on perceived need, community impact and usage characteristics.

**Options:**

- 1) Leave the bridge closed to all traffic and follow up with removal of the bridge. The impact to remove the bridge components, stabilize the remaining creek bank and install advance notification signage at both of the approaching roadways is approximately \$50,000.

- 2) Replace the bridge in its current configuration, namely another single lane timber bridge. This would be a hardier version of the current structure with drilled timber/concrete pilings and possibly a vinyl abutment wall. Periodic maintenance would still be required and would cost approximately \$150,000-\$200,000 with county staff completing most of the work in house, with the exception of the piling drilling/installation.
- 3) Replace the wooden bridge with a precast concrete bridge at a cost of approximately \$1.6 million. The FDOT has this project in their work program with possible funding in the year 2023. This is the most expensive but most permanent option with minimal maintenance required and the future threat of decay or breakage almost non-existent.

**Attachments:**

**COUNTY DEED**

**LAND DESCRIPTION FURNISHED BY GRANTOR.**

**THIS DEED**, made this \_\_\_\_ day of April, 2019, by TAYLOR COUNTY, FLORIDA, party of the first part, and AARON LUCAS ANDERSON and TRINA ANDERSON, his Wife, whose address is 11448 Johansen Road, Ketchikan, AK 99901, 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:

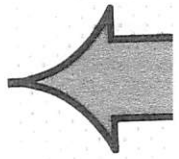
Tract 2, described as follows:

Commence at the Northeast corner of Section 21, Township 2 South, Range 7 East, Taylor County, Florida thence run South 01 degrees 13 minutes 37 seconds West 499.62 feet to the POINT OF BEGINNING, thence from said Point of Beginning continue South 01 degrees 13 minutes 37 seconds West 336.97 feet, thence run North 88 degrees 40 minutes 26 seconds West 1850.26 feet to the centerline of 60 foot easement, thence run North 31 degrees 59 minutes 52 seconds West along said centerline 208.64 feet; thence run North 20 degrees 40 minutes 13 seconds West along said centerline 50.43 feet, thence run North 08 degrees 10 minutes 06 seconds East along said centerline 66.41 feet; thence run North 26 degrees 58 minutes 08 seconds East along said centerline 55.40 feet, thence run South 88 degrees 40 minutes 26 seconds East 1951.30 feet to the Point of Beginning. Together with Easement 1, a 60 foot easement. Containing 15.27 acres, more or less. Recorded in official records 591, page 340.

**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 April, 2019, by TAYLOR COUNTY, FLORIDA, party of the first part, and AARON LUCAS ANDERSON and TRINA ANDERSON, his Wife, whose address is 11448 Johansen Road, Ketchikan, AK 99901, 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:

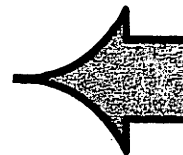
Tract 7, described as follows:

Commence at the Northeast corner of Section 21, Township 2 South, Range 7 East, Taylor County, Florida thence run South 01 degrees 13 minutes 24 seconds West 2671.06 feet; thence run South 01 degrees 13 minutes 37 seconds West 1348.37 feet; thence run North 88 degrees 40 minutes 26 seconds West 626.49 feet to the POINT OF BEGINNING; thence run North 01 degrees 19 minutes 34 seconds East 810.98 feet to the centerline of 60 foot easement; thence run along said centerline North 13 degrees 08 minutes 06 seconds West 107.10 feet; thence leaving said the centerline run North 88 degrees 40 minutes 26 seconds West 690.28 feet; thence run South 01 degrees 17 minutes 57 seconds West 914.69 feet; thence run South 88 degrees 40 minutes 26 seconds East 626.49 feet to the Point of Beginning. Together with Easement 1, a 60 foot easement. Containing 14.54 acres, more or less. Recorded in official records 591, page 346.

**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 April, 2019, by TAYLOR COUNTY, FLORIDA, party of the first part, and DANIEL CASSEL & TONI CASSEL, his Wife, whose address is 2590 Green Farm Road, Perry, Florida 32347, party of the second part,

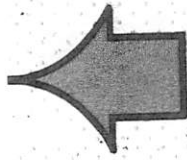
**WITNESSETH**, that the said party of the first part, for and in consideration of the sum of Ten (\$10.00) Dollars to it in hand paid by the party of the second part, receipt whereof is hereby acknowledged, has granted, bargained and sold to the party of the second part, its successors and assigns forever, the following described land lying and being in Taylor County, Florida:

Lot 7, Block A of the El Rancho Subdivision. Recorded in official records 576, page 138.

**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

(11)

Contract # CST62**FLORIDA DEPARTMENT OF REVENUE  
RENEWAL No.: 3 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 **07/01/2019 and end on 06/30/2020**, for the following goods or services: Personal service of process, to include substitute service as authorized by law; service of subpoenas, except witness subpoenas, execution of writs of bodily attachment in judicial and administrative cases.

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

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

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 BOCC

**DEPARTMENT OF REVENUE  
STATE OF FLORIDA**

**SIGNED BY:** \_\_\_\_\_  
Authorized Signature

**SIGNED BY:** \_\_\_\_\_

**NAME:** Child Support Taylor County

**NAME:** Clark M. Rogers

**TITLE:** Pam. Feagle  
Chairman, TC BCC

**TITLE:** Director, Office of Financial Mgmt.

**DATE:** 05/06/2019

**DATE:**

DocuSigned by:



941D3E38FE68436

Approved as to form and legal content  
Florida Department of Revenue  
**Office of General Counsel**

DATE: 4/23/2019 | 1:10 PM EDT

Not valid until signed and dated by both parties.

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



BOARD TO APPROVE PARTICIPATION IN A TAYLOR COUNTY HIGHWAY SAFETY STUDY IN COOPERATION WITH THE UNIVERSITY OF FLORIDA TRANSPORTATION SAFETY CENTER.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** The University of Florida Transportation Safety Center is offering to work with Taylor County to identify possible solutions to Highway Safety situations.

**Recommended Action:** The Board should approve participation in the UF Highway Safety Study.

**Fiscal Impact:** FISCAL YR 2019/2020 - INITIAL STAFF INVOLVEMENT - FIELD STUDY & FOLLOW UP SITE VISITS

**Budgeted Expense:** NO

**Submitted By:** ENGINEERING DIVISION

**Contact:** COUNTY ENGINEER

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** On April 24, 2019, Staff was contacted by Mr. John Goodknight concerning an opportunity to work with the Florida Department of Transportation (FDOT) and the University of Florida Transportation Safety Center (TSC) on a Taylor County Highway Safety study.

Initially, the TSC will provide technical assistance in the form of a study to identify improvements that will reduce fatal and serious injury crashes and therefore enhance the safety of County roads along with justification of Federal Highway Safety Improvement Program (HSIP) and other eligible program funding availability. The TSC study will also include development of a Local Road Safety Plan generally following the Federal Highway Administration's guidelines.

Within the TSC proposal, Staff will be required to attend meetings with TSC and FDOT, provide available information about the County's roads, participate in field reviews, and review and provide feedback regarding recommendations by the TSC. Staff will also assist in arranging for input from other stake holders such as the Community Traffic Safety Team (CTST), Regional Planning Councils (RPC), and Local law Enforcement or other organizations as appropriate.

Once an implementation plan and final study is completed, TSC involvement will cease. At that point, Staff involvement will escalate to project submission and direct coordination with FDOT for project implementation. Finally, there is no obligation to implement any identified counter measures once the study is completed. Therefore, before any such submission(s), Staff will coordinate and seek BOCC authorization and funding where necessary.

Staff has attached the requested letter of commitment and the program information packet received from Mr. Goodknight.

**Options:**

- 1) The Board should approve participation Highway Safety Study and authorize submitting the letter of commitment.
- 2) Deny participation stating reasons for such.

**Attachments:**

Letter of Commitment

Highway Safety Study Information Packet



## 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

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, ext. 7 - Phone  
(850) 838-3501 - Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 - Phone  
(850) 584-2433 - Fax

May 6, 2019

Dr. Nithin Agarwal  
Assistant Director, UF T2 Center  
2100 NE Waldo Rd., Gainesville, FL 32608

Dear Dr. Agarwal:

The purpose of this letter is to document Taylor County's commitment to cooperate with the Florida Department of Transportation (FDOT) and the Transportation Safety Center (TSC) at the University of Florida (UF) on a highway safety study of Taylor County. We understand the TSC has been engaged by FDOT to provide technical assistance to small Florida counties. This assistance is in the form of performing a study to identify improvements that will reduce fatal and serious injury crashes and therefore enhance the safety of the county roads and that can be funded with available Federal Highway Safety Improvement Program (HSIP) and other eligible funds. We also understand that this study will include development of a Local Road Safety Plan generally following the Federal Highway Administration's guidelines of identifying, analyzing and prioritizing.

The County's commitment to this study includes meetings with TSC and FDOT, providing available information about the County's roads, participating in field reviews, and reviewing and providing feedback regarding recommendations by the TSC. The County will also assist in arranging for input from other stakeholders such as the Community Traffic Safety Team (CTST), Regional Planning Councils (RPC), and Local law Enforcement or other organizations as appropriate.

Taylor County looks forward to the opportunity to work with the TSC and FDOT to complete the highway safety study, develop a plan to address the County's road safety issues and to develop projects eligible for funding through FDOT's work program.

Sincerely yours,

LaWanda Pemberton  
County Administrator



# LOCAL ROAD SAFETY PROGRAM

---

Process for identifying and analyzing potential projects for Federal Highway Safety Improvement funds

# Federal Highway Safety Improvement Program (HSIP)



- Safety Funds: available for improvements on any public road, *including roads not on the state or federal highway systems*
- FDOT administers all Federal Highway Funds.
- Documentation Required for funding:
  - HSIP requires a data-driven analysis
  - Priority to projects with high B/C
  - TSC assists local agencies with limited technical capability or capacity



## Transportation Safety Center (TSC) at UF

- TSC is a partnership with FDOT and UF to help local governments develop highway safety projects.
- TSC assistance is available to all agencies...  
Emphasis is small cities and counties

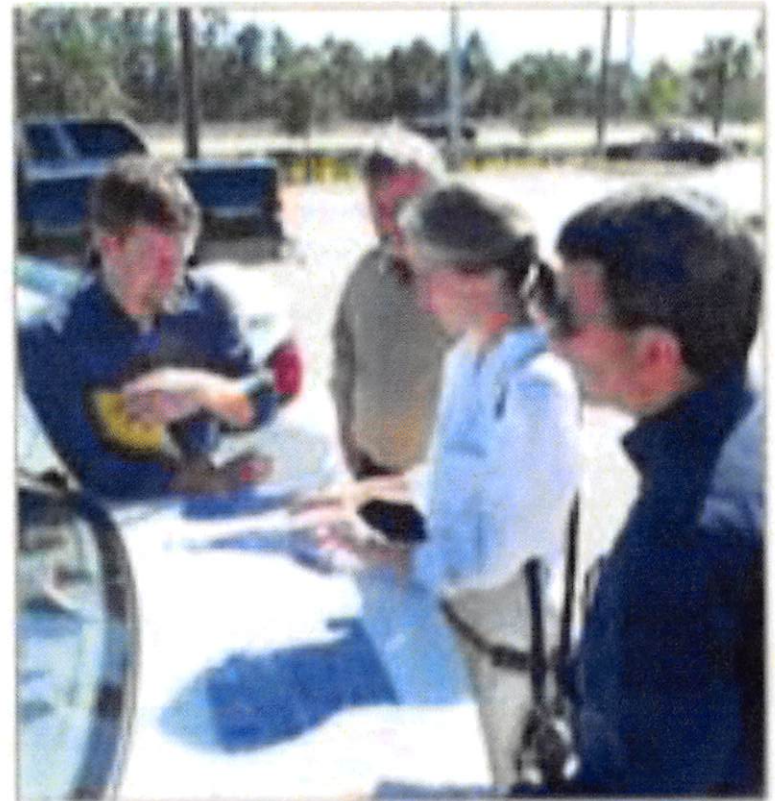


# How TSC can help

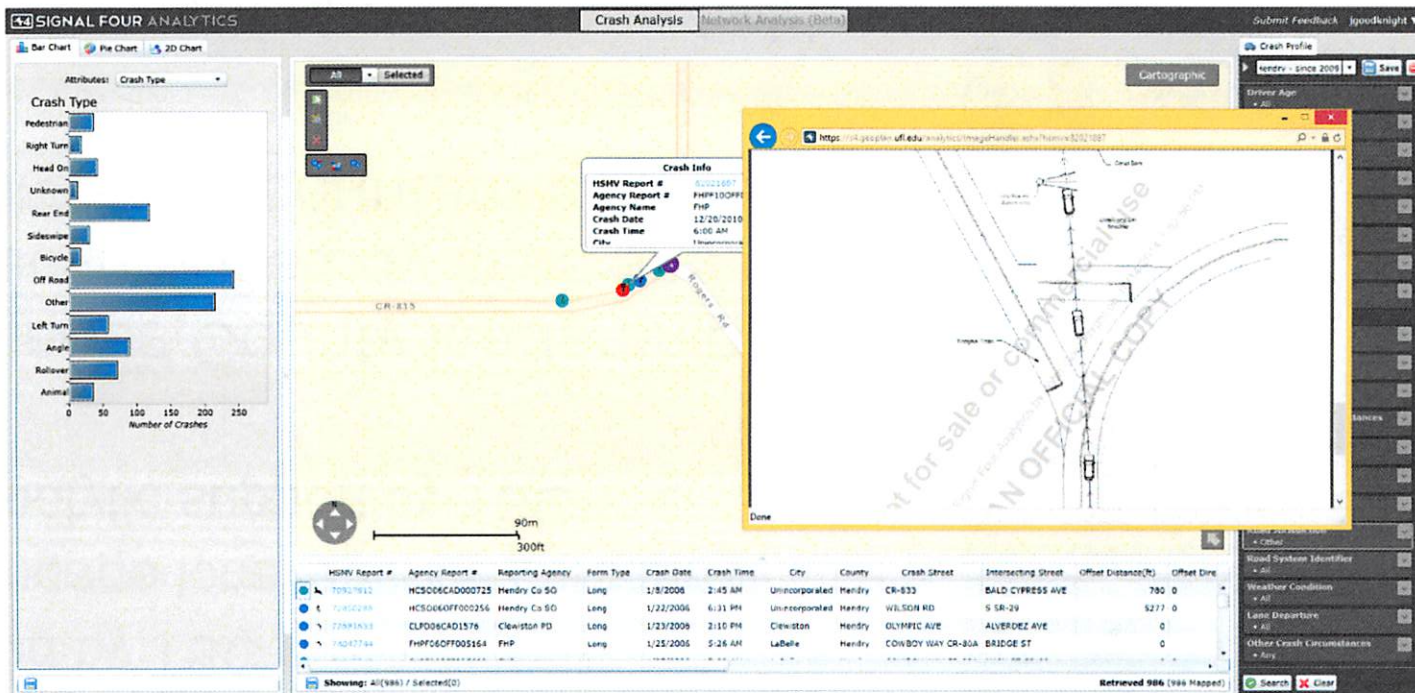
- Provides technical team to work with local agencies to perform studies (including analysis and reports.)
- Provides training for local agency staff.
- Uses crash data from DHSMV and FDOT.
- Coordinates with FDOT during the study.

# Study Approach

- Follows process of FHWA's Road Safety Audit using team
  - Led by TSC professional
  - Engage local agency personnel
  - Analytic support by TSC
- Engages County leadership in selection of study sites and approval of countermeasures.
- County staff participate in field reviews – (typically 2 – 3 days).



# Crash Database



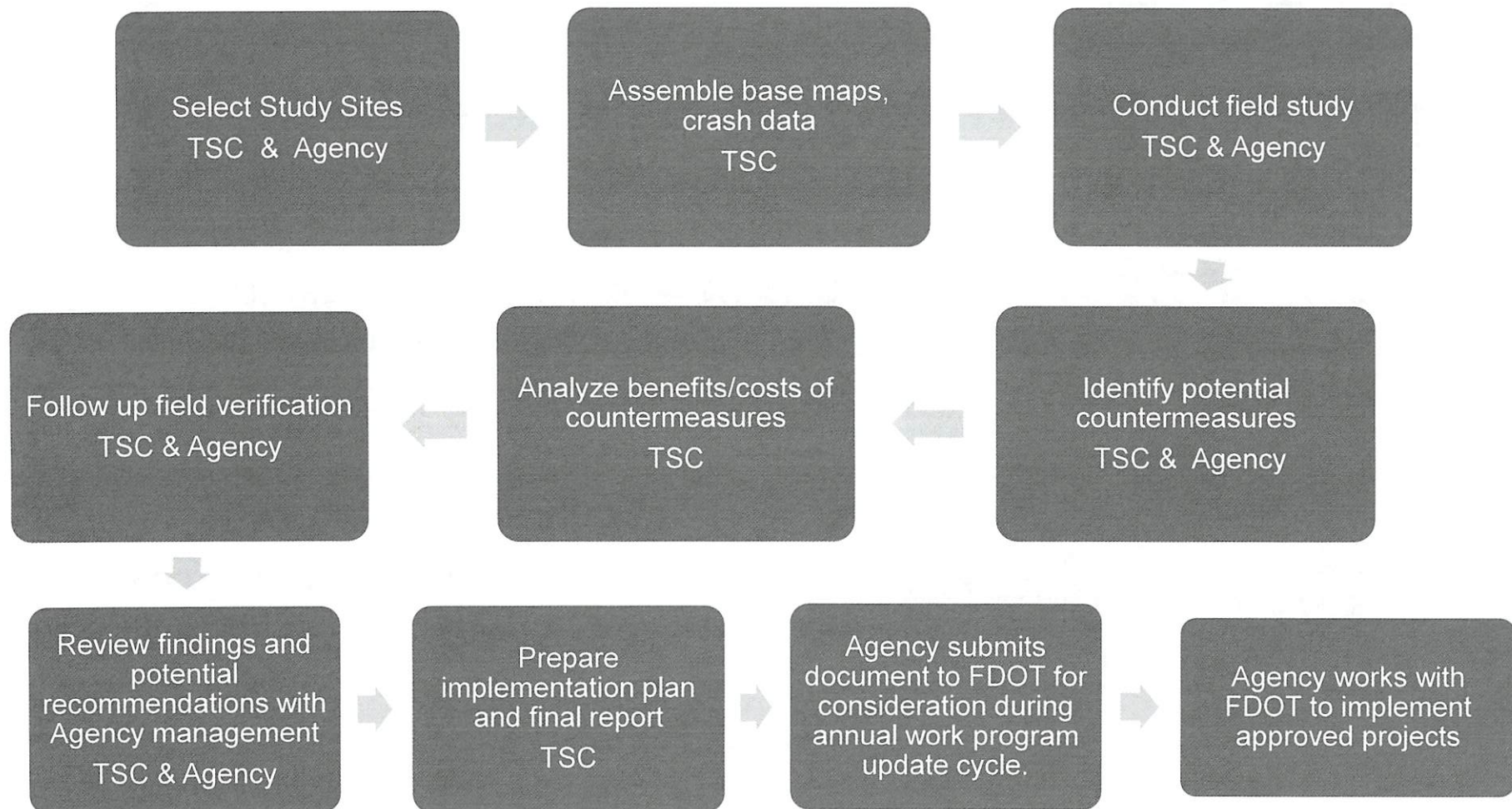
- Maintained by Geo Plan at UF.
- Used as a basis for identifying problem areas and providing data driven analysis as required by FHWA.

# Outcome of Study

- TSC Develops report documenting:
  - Recommended safety improvements.
  - Justification for federal funding.
  - B/C information to help FDOT evaluate priority compared with other projects competing for funding.
- TSC coordinates with FDOT during study.
- County submits funding request to FDOT.



# Study Process




# Typical improvement





# Implementation

- Federal Safety Funds are managed on a statewide basis by FDOT – projects are prioritized using B/C.
- Projects are recommended by districts, but final selection is at central office.
- Design and construction are handled like any other local federal aid project.
  - Local Agency Program (for LAP certified agencies)
  - By FDOT if not LAP Certified

TAYLOR COUNTY BOARD OF COMMISSIONERS	
County Commission Agenda Item	
 <b>SUBJECT/TITLE:</b>	BOARD TO RATIFY EXTENSION OF THE CONTRACT FOR TAYLOR COUNTY CLOSED LANDFILL MOWING AND FERTILIZING SERVICES.
<b>MEETING DATE REQUESTED:</b>	May 6, 2019

**Statement of Issue:** As part of its long-term care requirements for the Taylor County Closed Landfill, the Board of County Commissioners periodically enters into a contract for mowing and fertilizing the maintained areas of the landfill site. This maintenance activity ensures that a healthy vegetative cover will continue to be available to protect the underlying liner and protection system.

**Recommended Action:** The Board should ratify Staff's decision to extend the current Landfill Mowing and Fertilizing contract with Curb Appeal Services, Inc. through September 30 2019.

**Fiscal Impact:** FISCAL YR 2019 - \$6,958.37 Annually

**Budgeted Expense:** YES

**Submitted By:** ENGINEERING DIVISION

**Contact:** COUNTY ENGINEER

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** Permit Number 0013295-003-SF issued by FDEP requires continuous monitoring and maintenance of the Taylor County Closed Landfill for a twenty (20) year long-term care period that began on April 11, 1996. As part of the maintenance requirement and the general guidance from the Florida Department of Environmental Protection, Taylor County has and will continue to maintain contracts to mow and fertilize the collection and monitoring areas of the landfill property.

The Board received proposals for the Taylor County Closed Landfill Mowing and Fertilizing Services Request For Proposals (RFP) on November 21, 2016. Of the proposals received, Curb Appeal Service, Inc. was found to be the lowest responsive bidder. Curb Appeal Services adequately and successfully completed all required services during their contract.

Pursuant to Article 4, the Term of the Contract with Curb Appeal Services was established to be from October 1, 2016, through September 30, 2018. A one-year renewal provision is available based on Contractor performance and project administration and available funding. Such renewal will be at the discretion of the County. Based on their performance, Staff implemented Contract provision Article 4.04 to extend the term an additional one-year period. Upon completion of this extension, Staff will again openly solicit for such services.

**Options:**

- 1) The Board should ratify Staff's extension of the Landfill Mowing and Fertilizing contract with Curb Appeal Services, Inc. through September 2019.
- 2) Deny ratification stating reasons for such and require immediate solicitation of services.

**Attachments:**

Landfill Contract

Contractor Acceptance of Extension

**AGREEMENT  
BETWEEN OWNER AND CONTRACTOR  
(STIPULATED PRICE)**

THIS AGREEMENT is by and between Taylor County Board of County Commissioners

(Owner) and Curb Appeal Services, Inc.

(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:

*The intent of this contract is to secure all labor and equipment required to mow and fertilize designated areas at the Taylor County Closed Landfill. These areas include the three closed landfill cells in their entirety (Class I/III, Liquid, and Asbestos) and the associated stormwater retention facilities. Additionally, the access road-side swales, shoulders and back slopes shall be mowed and fertilized to the designated limits.*

**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 bid as a lump sum project, with per cycle mowing and fertilizing items priced seperately as specified on the Bid Proposal.*

**ARTICLE 3 – ENGINEER/PROJECT ADMINISTRATION**

3.01 The Project has been designed by:

Taylor County Engineering  
201 East Green St.  
Perry, FL 32347  
Phone: 850.838.3500 Fax: 850.838.3501

3.02 The Project will be administered by:

Taylor County Engineering  
201 East Green Street  
Perry, FL 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.

#### 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 shall be ready for final payment within 10 days of the day(s) specified within the contract documents.

##### 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 time(s) 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 \$100.00 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 The Term of this project will be from October 1, 2016, through September 30, 2018. A one-year renewal provision may be available based on Contractor performance and project administration and available funding. Such renewal will be at the discretion of the County.

#### 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, 5.01.B, and 5.01.C below:

A. For all Work other than Unit Price Work, a Lump Sum (excluding extra mowing cycles) of:

<u>Six Thousand Nine Hundred Fifty Eight Dollars and Thirty Seven Cents</u>	<u>(\$6,958.37)</u>
(words)	(numerals)

All specific cash allowances are included in the above price and have been computed in accordance with paragraph 11.02 of EJCDC C-700, 2002 Edition.

#### ARTICLE 6 - PAYMENT PROCEDURES

##### 6.01 Submittal and Processing of Payments

A. Contractor shall submit Applications for Payment in accordance with Article 14 of EJCDC C-700, 2002 Edition. Applications for Payment will be processed by Engineer as provided in the General Conditions.

##### 6.02 Progress Payments; Retainage

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 (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.

#### 6.03 Final Payment

A. Upon final completion and acceptance of the Work, Owner shall pay the remainder of the Contract Price as recommended by Engineer.

### ARTICLE 7 - INTEREST

7.01 All moneys not paid when due shall bear interest at the rate of One percent (1%) 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 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.

E. 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.

F. 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 5, inclusive).
3. General Conditions.
4. Scope of Work.
6. Drawings consisting of 1 sheet(s) with each sheet bearing the following general title: Taylor County Closed Landfill Mowing And Fertilizing [or] the Drawings listed on attached sheet index.
7. Addenda (numbers \_\_\_ to \_\_\_, inclusive).
8. Exhibits to this Agreement (enumerated as follows):

- a. Contractor's Bid (pages 1 to 6, inclusive).
  - b. Documentation submitted by Contractor prior to Notice of Award (pages 1 to 12, inclusive).
  - c. .
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.
  - c. Change Order(s).1
- 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 to provide for additions, deletions, and revisions in the Work or to modify the terms and conditions thereof by either a Change Order or a Work Change Directive.
- E. The Requirements of the Contract Documents may be supplemented and minor variations and deviations in the Work may be authorized by a Field Order, Engineer's approval of a Shop Drawing or Sample or a written clarification or interpretation.

## 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 Termination

A. Either party, upon thirty (30) days written notice hereunder, may terminate services under this Contract in the event of substantial failure by the other party. In the event of any termination, the Contractor shall be paid for services performed prior to such date of the notice of termination. Notwithstanding anything herein to the Contract, either party shall have the right and without cause to terminate this Contract by giving the other party sixty (60) days notice of such termination. Upon such termination, the Contractor shall be paid for all services performed prior to the date of such termination.

10.06 Other Provisions

A. Venue for all 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 January 30, 2017 (which is the Effective Date of the Agreement).

**OWNER:**

Taylor County Board of County Commissioners

By: Pam Feagle

Title: BOCC Chairperson

Attest: Annie Mae Murphy

Title: Taylor County Clerk of Court

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.)

**CONTRACTOR:**

Curb Appeal Services, Inc.

By: Richard Stuckley

Title: VP

Attest: Alan Chapman

Title: VP

Address for giving notices:

9860 S Thomas Drive, Unit 1501

Panama City Beach, FL 32408

PH (757) 701-7141

License No.: 2241

(Where applicable)

Agent for service or process: Richard Stuckley

(If Contractor is a corporation or a partnership, attach evidence of authority to sign.)

## Kenneth Dudley

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**From:** LaWanda Pemberton  
**Sent:** Tuesday, April 23, 2019 8:22 AM  
**To:** Kenneth Dudley  
**Cc:** Marsha Durden  
**Subject:** RE: Mowing at closed landfill for 2019

That sounds fine to me. I would rather have on the agenda as a consent item.

Thanks,  
LaWanda

---

**From:** Kenneth Dudley  
**Sent:** Monday, April 22, 2019 10:39 AM  
**To:** LaWanda Pemberton <LPemberton@taylorcountygov.com>  
**Cc:** Marsha Durden <mdurden@taylorcountygov.com>  
**Subject:** FW: Mowing at closed landfill for 2019

LaWanda/Marsha,

The Landfill Mowing & Fertilizing Contract covered services through September 2018. Services start again beginning May, 2019. The current contract with Curb Appeal Services, Inc. was for an initial 2 year term (through 2018) with an option under Article 4.04 of the Contract to extend such term through September 2019 based on acceptable performance.

Article 4.04 The Term of this project will be from October 1, 2016, through September 30, 2018. A one-year renewal provision may be available based on Contractor performance and project administration and available funding. Such renewal will be at the discretion of the County.

I suggest that such an extension be granted and then readvertise the services for next year at the end of such since it would have been several years between advertisements. Curb Appeal Services has performed satisfactory services and has expressed an interest in such an extension. As you can see in the article language above, it generically refers to the "County" and does not specifically refer to the Board of County Commissioners. I suggested that such language allows for a project manager decision with elevation to the County Commission if such decision were viewed controversial. Dustin/Margaret agreed to handle it in this same manner with the previous Contract (See attached). If you disagree, I can take to the Board for confirmation. Just let me know what you guys think.

Also, see below for Contractor willingness to extend the current contract.

***Kenneth Dudley, P.E.***

Please note: Florida has a very broad public records law. Most written communications to or from public officials regarding public business are available to the media and public upon request. Your e-mail communications may be subject to public disclosure.

---

**From:** Kenneth Dudley  
**Sent:** Monday, April 22, 2019 10:23 AM

**To:** Rick shockley <[tealsales@gmail.com](mailto:tealsales@gmail.com)>  
**Subject:** RE: Mowing at closed landfill for 2019

Good deal and congrats.

I will complete the process on my end and give you formal notification as soon as it is complete.

***Kenneth Dudley, P.E.***

Please note: Florida has a very broad public records law. Most written communications to or from public officials regarding public business are available to the media and public upon request. Your e-mail communications may be subject to public disclosure.

**From:** Rick shockley <[tealsales@gmail.com](mailto:tealsales@gmail.com)>  
**Sent:** Monday, April 22, 2019 10:21 AM  
**To:** Kenneth Dudley <[county.engineer@taylorcountygov.com](mailto:county.engineer@taylorcountygov.com)>  
**Subject:** Re: Mowing at closed landfill for 2019

That's great news, we look forward to being on site in May with all services, by the way, last week we were awarded the herbicide contract from FDOT for Taylor and layfette counties for a 3 year term starting around June.

Have a great week

Rick  
New phone is 850.624.8853

On Mon, Apr 22, 2019 at 09:08 Kenneth Dudley <[county.engineer@taylorcountygov.com](mailto:county.engineer@taylorcountygov.com)> wrote:

Based on your performance and with your consent, I would like to request that your contract be extended through September 2019 as offered in Section 4.04 of the contract.

***Kenneth Dudley, P.E.***

Please note: Florida has a very broad public records law. Most written communications to or from public officials regarding public business are available to the media and public upon request. Your e-mail communications may be subject to public disclosure.

**From:** Rick shockley <[tealsales@gmail.com](mailto:tealsales@gmail.com)>  
**Sent:** Friday, April 19, 2019 7:51 AM  
**To:** Kenneth Dudley <[county.engineer@taylorcountygov.com](mailto:county.engineer@taylorcountygov.com)>  
**Subject:** Mowing at closed landfill for 2019

Happy Friday Mr. Dudley,

Checking in to see if we are mowing the site this year.

Have a great weekend!

Thanks


Rick Shockley

Curb Appeal Servicess Inc

Note new phone number 850-624-8853

Sent from [Mail](#) for Windows 10

14

TAYLOR COUNTY BOARD OF COMMISSIONERS	
County Commission Agenda Item	
<b>SUBJECT/TITLE:</b> 	COMMISSIONERS TO AUTHORIZE GOVDEALS ONLINE AUCTION OF THE OLD HOSPITAL FACILITY.
<b>MEETING DATE REQUESTED:</b>	May 6, 2019

**Statement of Issue:** Pursuant to 125.35, Florida Statutes, the Board is authorized to dispose of public property whenever the Board determines that it is in the best interest of the County to do so to the highest and best bidder and with such conditions as the Board may in its discretion determine.

**Recommended Action:** The Board should approve authorizing GovDeals online auction of the Old Hospital property and buildings.

**Fiscal Impact:** PROJECT ADMINISTRATION

**Budgeted Expense:** NO

**Submitted By:** ENGINEERING DIVISION

**Contact:** COUNTY ENGINEER

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

#### **History, Facts & Issues:**

During its November 20, 2018 meeting, the Board of County Commissioners discussed and directed Staff to pursue sale of the Old Hospital property and buildings located at 407 East Ash Street. No responses were received from the sealed Bid solicitation at the April 16, 2019 BOCC meeting. Based on this result, Staff proposed to use an online auction service offered by GovDeals. The specifics of this process was presented by the GovDeals Florida Representative, Mrs. Stacey Kurtz at the April 23, 2019 BOCC workshop. In addition to the workshop materials, Mrs. Kurtz also provided a September 2016 Services Agreement between Pinellas County and GovDeals as a "piggy-back" purchasing option if thought necessary.

#### **Options:**

- 1) The Board should approve soliciting sale of the Old Hospital Property and buildings through the GovDeals online auction procedure.
- 2) Modify or reject the proposed online auction sale and state reasons for such.

#### **Attachments:**

GovDeals Seller Account Authorization  
Pinellas County Agreement with GovDeals

## SERVICES AGREEMENT

THIS SERVICES AGREEMENT ("Agreement") is made as of this 27 day of September 2016 ("Effective Date"), by and between Pinellas County, a political subdivision of the State of Florida ("County"), and GovDeals, Inc., Montgomery, Alabama ("Contractor") (individually, "Party," collectively, "Parties").

### WITNESSETH:

WHEREAS, the County requested proposals pursuant to RFP No. 156-0227-R (RG) ("RFP") for Online Auction Services of Miscellaneous Surplus (CO-OP); and

WHEREAS, based upon the County's assessment of Contractor's proposal, the County selected the Contractor to provide the Services as defined herein; and

WHEREAS, Contractor represents that it has the experience and expertise to perform the Services as set forth in this Agreement.

NOW, THEREFORE, in consideration of the above recitals, the mutual covenants, agreements, terms and conditions herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby mutually acknowledged, the Parties agree as follows:

#### 1. Definitions.

A. "Agreement" means this Agreement, including all Exhibits, which are expressly incorporated herein by reference, and any amendments thereto.

B. "County Confidential Information" means any County information deemed confidential and/or exempt from Section 119.07, Florida Statutes, and Section 24(a), Article 1 of the Florida Constitution, or other applicable law, and any other information designated in writing by the County as County Confidential Information.

C. "Contractor Confidential Information" means any Contractor information that constitutes a trade secret pursuant to Chapter 688, Florida Statutes, and is designated in this Agreement or in writing as a trade secret by Contractor (unless otherwise determined to be a public record by applicable Florida law). Notwithstanding the foregoing, Contractor Confidential Information does not include information that: (i) becomes public other than as a result of a disclosure by the County in breach of the Agreement; (ii) becomes available to the County on a non-confidential basis from a source other than Contractor, which is not prohibited from disclosing such information by obligation to Contractor; (iii) is known by the County prior to its receipt from Contractor without any obligation or confidentiality with respect thereto; or (iv) is developed by the County independently of any disclosures made by Contractor.

D. "Contractor Personnel" means all employees of Contractor, and all employees of subcontractors of Contractor, including, but not limited to temporary and/or leased employees, who are providing the Services at any time during the project term.

E. "Services" means the work, duties and obligations to be carried out and performed safely by Contractor under this Agreement, as described throughout this Agreement and as specifically described in Exhibit A ("Statement of Work") attached hereto and incorporated herein by reference. As used in this Agreement, Services shall include any component task, subtask, service, or function inherent, necessary, or a customary part of the Services, but not specifically described in this Agreement, and shall include the provision of all standard day-to-day administrative, overhead, and internal expenses, including costs of bonds and insurance as required herein, labor, materials, equipment, safety equipment, products, office supplies, consumables, tools, postage, computer hardware/software, telephone charges, copier usage, fax charges, travel, lodging, and per diem and all other costs required to perform Services except as otherwise specifically provided in this Agreement.

2. Conditions Precedent. This Agreement, and the Parties' rights and obligations herein, are contingent upon and subject to the Contractor securing and/or providing the performance security, if required in Section 3, and the insurance coverage(s) required in Section 13, within ten (10) days of the Effective Date. No Services shall be performed by the Contractor and the County shall not incur any obligations of any type until Contractor satisfies these conditions. Unless waived in writing by the County, in the event the Contractor fails to satisfy the conditions

precedent within the time required herein, the Agreement shall be deemed not to have been entered into and shall be null and void.

**3. Services.**

**A. Services.** The County retains Contractor, and Contractor agrees to provide the Services. All Services shall be performed to the satisfaction of the County, and shall be subject to the provisions and terms contained herein and the Exhibits attached hereto.

**B. Services Requiring Prior Approval.** Contractor shall not commence work on any Services requiring prior written authorization in the Statement of Work without approval from Contract Administrator or designee.

**C. Additional Services.** From the Effective Date and for the duration of the project, the County may elect to have Contractor perform Services that are not specifically described in the Statement of Work attached hereto but are related to the Services ("Additional Services"), in which event Contractor shall perform such Additional Services for the compensation specified in the Statement of Work attached hereto. Contractor shall commence performing the applicable Additional Services promptly upon receipt of written approval as provided herein.

**D. De-scoping of Services.** The County reserves the right, in its sole discretion, to de-scope Services upon written notification to the Contractor by the County. Upon issuance and receipt of the notification, the Contractor and the County shall enter into a written amendment reducing the appropriate Services Fee for the impacted Services by a sum equal to the amount associated with the de-scoped Services as defined in the payment schedule in this Agreement, if applicable, or as determined by mutual written consent of both Parties based upon the scope of work performed prior to issuance of notification.

**E. Independent Contractor Status and Compliance with the Immigration Reform and Control Act.** Contractor is and shall remain an independent contractor and is neither agent, employee, partner, nor joint venturer of County. Contractor acknowledges that it is responsible for complying with the provisions of the Immigration Reform and Control Act of 1986 located at 8 U.S.C. 1324, et seq, and regulations relating thereto, as either may be amended from time to time. Failure to comply with the above provisions shall be considered a material breach of the Agreement.

**F. Non-Exclusive Services.** This is a non-exclusive Agreement. During the term of this Agreement, and any extensions thereof, the County reserves the right to contract for another provider for similar services as it determines necessary in its sole discretion.

**G. Project Monitoring.** During the term of the Agreement, Contractor shall cooperate with the County, either directly or through its representatives, in monitoring Contractor's progress and performance of this Agreement.

**4. Term of Agreement.**

**A. Initial Term.** The term of this Agreement shall commence on the Effective Date and shall remain in full force and effect for sixty (60) months, or until termination of the Agreement, whichever occurs first.

**B. Term Extension.**

The term of this Agreement may not be extended. All Services shall be completed by the expiration of the initial term as defined in 4.A.

**5. Compensation and Method of Payment.**

**A. Basis of Compensation.** As Contractor's compensation for Services completed in accordance with this Agreement, Contractor may retain from the Sale Price for each sale conducted the applicable Contractor's Fee Structure, as set out in Exhibit C attached hereto and incorporated herein by reference. No other amounts may be retained, and the entire remaining balance of each Sale Price shall be paid to the County. It is acknowledged and agreed by Contractor that this compensation constitutes a limitation upon County's obligation to compensate Contractor for such Services required by this Agreement, but does not constitute a limitation upon Contractor's obligation to perform all of the Services required by this Agreement.

**B. Method of Payment.** Within ten (10) days of any auction, Contractor shall submit an electronic accounting report, as more fully described in Exhibit A, which submittals shall be subject to County's review and approval in accordance with the Dispute Resolution process set out in Exhibit D. No later than 45 days from approval by the County of the electronic accounting report, Contractor shall pay the total of all Net Sale Proceeds, by sending payment to County's Finance Department, at the address indicated in Exhibit D, attached hereto and incorporated herein by reference. All payments shall be in accordance with the applicable requirements of Section 218.70 et seq., Florida Statutes, "The Local Government Prompt Payment Act," as well as the County's Invoice Payments Dispute Resolution Process established in accordance with Section 218.76, Florida

**C. Amounts Owed by the Contractor.** The County shall invoice Contractor for any Amounts Owed to County, and Contractor shall pay according to the terms stated on the invoice.

**D. Travel Expenses.** The Services Fee includes all travel, lodging and per diem expenses incurred by Contractor in performing the Services.

**E. Taxes.** Contractor acknowledges that the County is not subject to any state or federal sales, use, transportation and certain excise taxes.

**6. Personnel.**

**A. Qualified Personnel.** Contractor agrees that each person performing Services in connection with this Agreement shall have the qualifications and shall fulfill the requirements set forth in this Agreement.

**B. Approval and Replacement of Personnel.** The County shall have the right to approve all Contractor Personnel assigned to provide the Services, which approval shall not be unreasonably withheld. Prior to commencing the Services, the Contractor shall provide at least ten (10) days written notice of the names and qualifications of the Contractor Personnel assigned to perform Services pursuant to the Agreement. Thereafter, during the term of this Agreement, the Contractor shall promptly and as required by the County provide written notice of the names and qualifications of any additional Contractor Personnel assigned to perform Services. The County, on a reasonable basis, shall have the right to require the removal and replacement of any of the Contractor Personnel performing Services, at any time during the term of the Agreement. The County will notify Contractor in writing in the event the County requires such action. Contractor shall accomplish any such removal within forty-eight (48) hours after receipt of notice from the County and shall promptly replace such person with another person, acceptable to the County, with sufficient knowledge and expertise to perform the Services assigned to such individual in accordance with this Agreement. In situations where individual Contractor Personnel are prohibited by applicable law from providing Services, removal and replacement of such Contractor Personnel shall be immediate and not subject to such forty-eight (48) hour replacement timeframe and the provisions of Section 7. A.1. shall apply if minimum required staffing is not maintained.

**7. Termination.**

**A. Contractor Default Provisions and Remedies of County.**

1. **Events of Default.** Any of the following shall constitute a "Contractor Event of Default" hereunder: (i) Contractor fails to maintain the staffing necessary to perform the Services as required in the Agreement, fails to perform the Services as specified in the Agreement, or fails to complete the Services within the completion dates as specified in the Agreement; (ii) Contractor breaches Section 9 (Confidential Information); (iii) Contractor fails to gain acceptance of a deliverable per Section 15, if applicable, for two (2) consecutive iterations; or (iv) Contractor fails to perform or observe any of the other material provisions of this Agreement.

2. **Cure Provisions.** Upon the occurrence of a Contractor Event of Default as set out above, the County shall provide written notice of such Contractor Event of Default to Contractor ("Notice to Cure"), and Contractor shall have thirty (30) calendar days after the date of a Notice to Cure to correct, cure, and/or remedy the Contractor Event of Default described in the written notice.

3. **Termination for Cause by the County.** In the event that Contractor fails to cure a Contractor Event of Default as authorized herein, or upon the occurrence of a Contractor Event of Default as specified in Section 7.A.1.(iii), the County may terminate this Agreement in whole or in part, effective upon receipt by

Contractor of written notice of termination pursuant to this provision, and may pursue such remedies at law or in equity as may be available to the County.

**B. County Default Provisions and Remedies of Contractor.**

1. Events of Default. Any of the following shall constitute a "County Event of Default" hereunder: (i) the County fails to make timely undisputed payments as described in this Agreement; (ii) the County breaches Section 9 (Confidential Information); or (iii) the County fails to perform any of the other material provisions of this Agreement.

2. Cure Provisions. Upon the occurrence of a County Event of Default as set out above, Contractor shall provide written notice of such County Event of Default to the County ("Notice to Cure"), and the County shall have thirty (30) calendar days after the date of a Notice to Cure to correct, cure, and/or remedy the County Event of Default described in the written notice.

3. Termination for Cause by Contractor. In the event the County fails to cure a County Event of Default as authorized herein, Contractor may terminate this Agreement in whole or in part effective on receipt by the County of written notice of termination pursuant to this provision, and may pursue such remedies at law or in equity as may be available to the Contractor.

**C. Termination for Convenience.** Notwithstanding any other provision herein, the County may terminate this Agreement, without cause, by giving thirty (30) days advance written notice to the Contractor of its election to terminate this Agreement pursuant to this provision.

8. Time is of the Essence. Time is of the essence with respect to all provisions of this Agreement that specify a time for performance, including the Services as described in Exhibits attached hereto; provided, however, that the foregoing shall not be construed to limit a Party's cure period allowed in the Agreement.

**9. Confidential Information and Public Records.**

**A. County Confidential Information.** Contractor shall not disclose to any third party County Confidential Information that Contractor, through its Contractor Personnel, has access to or has received from the County pursuant to its performance of Services pursuant to the Agreement, unless approved in writing by the County Contract Manager. All such County Confidential Information will be held in trust and confidence from the date of disclosure by the County, and discussions involving such County Confidential Information shall be limited to Contractor Personnel as is necessary to complete the Services.

**B. Contractor Confidential Information.** All Contractor Confidential Information received by the County from Contractor will be held in trust and confidence from the date of disclosure by Contractor and discussions involving such Contractor Confidential Information shall be limited to the members of the County's staff and the County's subcontractors who require such information in the performance of this Agreement. The County acknowledges and agrees to respect the copyrights, registrations, trade secrets and other proprietary rights of Contractor in the Contractor Confidential Information during and after the term of the Agreement and shall at all times maintain the confidentiality of the Contractor Confidential Information provided to the County, subject to federal law and the laws of the State of Florida related to public records disclosure. Contractor shall be solely responsible for taking any and all action it deems necessary to protect its Contractor Confidential Information except as provided herein. Contractor acknowledges that the County is subject to public records legislation, including but not limited to Chapter 119, Florida Statutes, and the Florida Rules of Judicial Administration, and that any of the County's obligations under this Section may be superseded by its obligations under any requirements of said laws.

**C. Public Records.** Contractor acknowledges that information and data it manages as part of the services may be public records in accordance with Chapter 119, Florida Statutes and Pinellas County public records policies. Contractor agrees that prior to providing services it will implement policies and procedures to maintain, produce, secure, and retain public records in accordance with applicable laws, regulations, and County policies, including but not limited to the Section 119.0701, Florida Statutes. Notwithstanding any other provision of this Agreement relating to compensation, the Contractor agrees to charge the County, and/or any third parties requesting public

records only such fees allowed by Section 119.07, Florida Statutes, and County policy for locating and producing public records during the term of this Agreement.

**If the contractor has questions regarding the application of Chapter 119, Florida Statutes, to the Contractor's duty to provide public records relating to this contract, contact the Pinellas County Board of County Commissioners, Purchasing Department, Operations Manager custodian of public records at 727-464-3311, [purchase@pinellascounty.org](mailto:purchase@pinellascounty.org), Pinellas County Government, Purchasing Department, Operations Manager, 400 S. Ft. Harrison Ave, 6<sup>th</sup> Floor, Clearwater, FL 33756.**

10. **Audit.** Contractor shall retain all records relating to this Agreement for a period of at least three (3) years after final payment is made. All records shall be kept in such a way as will permit their inspection pursuant to Chapter 119, Florida Statutes. In addition, County reserves the right to examine and/or audit such records.

11. **Compliance with Laws.**

The laws of the State of Florida apply to any purchase made under this Request for Proposal. Proposers shall comply with all local, state, and federal directives, orders and laws as applicable to this proposal and subsequent contract(s) including but not limited to Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973, Equal Employment Opportunity (EEO), Minority Business Enterprise (MBE), and OSHA as applicable to this contract.

12. **Public Entities Crimes.** Contractor is directed to the Florida Public Entities Crime Act, Section 287.133, Florida Statutes, and represents to County that Contractor is qualified to transact business with public entities in Florida.

13. **Liability and Insurance.**

A. **Insurance.** Contractor shall comply with the insurance requirements set out in Exhibit B, attached hereto and incorporated herein by reference.

B. **Indemnification.** Contractor agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the County, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the County, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or omission, neglect or misconduct of Contractor; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the County.

C. **Liability.** Neither the County nor Contractor shall make any express or implied agreements, guaranties or representations, or incur any debt, in the name of or on behalf of the other Party. Neither the County nor Contractor shall be obligated by or have any liability under any agreements or representations made by the other that are not expressly authorized hereunder. The County shall have no liability or obligation for any damages to any person or property directly or indirectly arising out of the operation by Contractor of its business, whether caused by Contractor's negligence or willful action or failure to act.

D. **Contractor's Taxes.** The County will have no liability for any sales, service, value added, use, excise, gross receipts, property, workers' compensation, unemployment compensation, withholding or other taxes, whether levied upon Contractor or Contractor's assets, or upon the County in connection with Services performed or business conducted by Contractor. Payment of all such taxes and liabilities shall be the responsibility of Contractor.

14. **County's Funding.** The Agreement is not a general obligation of the County. It is understood that neither this Agreement nor any representation by any County employee or officer creates any obligation to appropriate or make monies available for the purpose of the Agreement beyond the fiscal year in which this Agreement is executed. No

liability shall be incurred by the County, or any department, beyond the monies budgeted and available for this purpose. If funds are not appropriated by the County for any or all of this Agreement, the County shall not be obligated to pay any sums provided pursuant to this Agreement beyond the portion for which funds are appropriated. The County agrees to promptly notify Contractor in writing of such failure of appropriation, and upon receipt of such notice, this Agreement, and all rights and obligations contained herein, shall terminate without liability or penalty to the County.

**15. Acceptance of Services.** For all Services deliverables that require County acceptance as provided in the Statement of Work, the County, through the Contract Administrator or designee, will have ten (10) calendar days to review the deliverable(s) after receipt or completion of same by Contractor, and either accept or reject the deliverable(s) by written notice to Contractor. If a deliverable is rejected, the written notice from the County will specify any required changes, deficiencies, and/or additions necessary. Contractor shall then have seven (7) calendar days to revise the deliverable(s) to resubmit and/or complete the deliverable(s) for review and approval by the County, who will then have seven (7) calendar days to review and approve, or reject the deliverable(s); provided however, that Contractor shall not be responsible for any delays in the overall project schedule that result from the County's failure to timely approve or reject deliverable(s) as provided herein. Upon final acceptance of the deliverable(s), the County will accept the deliverable(s) in writing.

**16. Subcontracting/Assignment.**

- A. Subcontracting.** Contractor is fully responsible for completion of the Services required by this Agreement and for completion of all subcontractor work, if authorized as provided herein. Contractor shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the County, without the prior written consent of the County, which shall be determined by the County in its sole discretion.
- B. Assignment.** This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

**17. Survival.** The following provisions shall survive the expiration or termination of the Term of this Agreement: 7, 9, 10, 13, 20, 23 and any others which by their nature would survive termination.

**18. Notices.** All notices, authorizations, and requests in connection with this Agreement shall be deemed given on the day they are: (1) deposited in the U.S. mail, postage prepaid, certified or registered, return receipt requested; or (2) sent by air express courier (e.g., Federal Express, Airborne, etc.), charges prepaid, return receipt requested; or (iii) sent via email and addressed as set forth below, which designated person(s) may be amended by either Party by giving written notice to the other Party:

For County:

Attn: Andrew Pupke, Director  
Real Estate Management Department  
509 East Avenue  
Clearwater, FL 33756  
Phone: (727) 464-3237

For Contractor:

Attn: Roger Gravley, President  
100 Capitol Commerce Boulevard., Suite 110  
Montgomery, AL 36117  
Phone: (800) 613-0156, x 4460  
Fax: (334) 387-0519

with a copy to:  
Purchasing Director  
Pinellas County Purchasing Department  
400 South Fort Harrison Avenue  
Clearwater, FL 33756

**19. Conflict of Interest.**

- A.** The Contractor represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of the Services required hereunder, and that no person having any such interest shall be employed by Contractor during the agreement term and any extensions.

B. The Contractor shall promptly notify the County in writing of any business association, interest, or other circumstance which constitutes a conflict of interest as provided herein. If the Contractor is in doubt as to whether a prospective business association, interest, or other circumstance constitutes a conflict of interest, the Contractor may identify the prospective business association, interest or circumstance, the nature of work that the Contractor may undertake and request an opinion as to whether the business association, interest or circumstance constitutes a conflict of interest if entered into by the Contractor. The County agrees to notify the Contractor of its opinion within (10) calendar days of receipt of notification by the Contractor, which shall be binding on the Contractor.

20. **Right to Ownership.** All work created, originated and/or prepared by Contractor in performing Services pursuant to the Agreement, to the extent that such work, products, documentation, materials or information are described in or required by the Services (collectively, the "Work Product") shall be County's property when completed and accepted, if acceptance is required in this Agreement, and the County has made payment of the sums due therefore. The ideas, concepts, know-how or techniques developed during the course of this Agreement by the Contractor or jointly by Contractor and the County may be used by the County without obligation of notice or accounting to the Contractor. Any data, information or other materials furnished by the County for use by Contractor under this Agreement shall remain the sole property of the County.

21. **Amendment.** This Agreement may be amended by mutual written agreement of the Parties hereto.

22. **Severability.** The terms and conditions of this Agreement shall be deemed to be severable. Consequently, if any clause, term, or condition hereof shall be held to be illegal or void, such determination shall not affect the validity or legality of the remaining terms and conditions, and notwithstanding any such determination, this Agreement shall continue in full force and effect unless the particular clause, term, or condition held to be illegal or void renders the balance of the Agreement impossible to perform.

23. **Applicable Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida (without regard to principles of conflicts of laws). The Parties agree that all actions or proceedings arising in connection with this Agreement shall be tried and litigated exclusively in the state or federal (if permitted by law and a Party elects to file an action in federal court) courts located in or for Pinellas County, Florida. This choice of venue is intended by the Parties to be mandatory and not permissive in nature, and to preclude the possibility of litigation between the Parties with respect to, or arising out of, this Agreement in any jurisdiction other than that specified in this section. Each Party waives any right it may have to assert the doctrine of *forum non conveniens* or similar doctrine or to object to venue with respect to any proceeding brought in accordance with this section.

24. **Waiver.** No waiver by either Party of any breach or violation of any covenant, term, condition, or provision of this Agreement or of the provisions of any ordinance or law, shall be construed to waive any other term, covenant, condition, provisions, ordinance or law, or of any subsequent breach or violation of the same.

25. **Due Authority.** Each Party to this Agreement represents and warrants that: (i) it has the full right and authority and has obtained all necessary approvals to enter into this Agreement; (ii) each person executing this Agreement on behalf of the Party is authorized to do so; (iii) this Agreement constitutes a valid and legally binding obligation of the Party, enforceable in accordance with its terms.

26. **No Third Party Beneficiary.** The Parties hereto acknowledge and agree that there are no third party beneficiaries to this Agreement. Persons or entities not a party to this Agreement may not claim any benefit from this Agreement or as third party beneficiaries hereto.


27. **Entire Agreement.** This Agreement constitutes the entire Agreement between the Parties and supersedes all prior negotiations, representations or agreements either oral or written.

(Signature Page Follows)

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement the day and year first written.

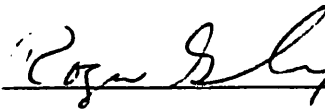
**PINELLAS COUNTY, FLORIDA**

by and through its Board of County  
Commissioners

By: 

**CONTRACTOR**

GovDeals, Inc

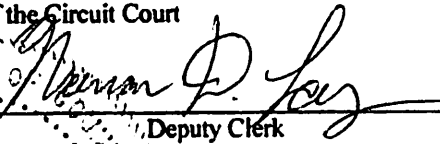
By: 

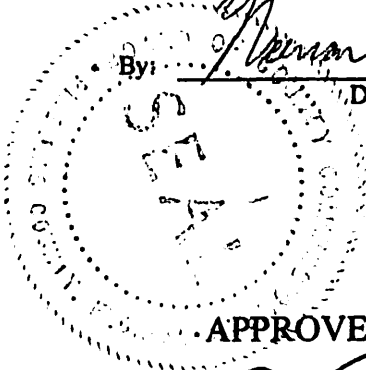
Name: Roger Gravley

Title: President


**ATTEST**

Ken Burke,  
Clerk of the Circuit Court

By:   
Deputy Clerk



**APPROVED AS TO FORM**

By:   
Office of the County Attorney

**EXHIBIT A: STATEMENT OF WORK**

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## Statement of Work

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**The following Statement of Work enumerates and defines the manner on which the proposed services will be provided to the County to include each task, deliverable, roles and responsibilities before, during, and after the auction.**

### Minimum Requirements

1. Proposers shall have the applicable experience performing online auction services, specifically with municipal and governmental agencies.

Yes, GovDeals meets this requirement. Since 2001, more than 8,700 municipal and other government agencies throughout the United States and Canada have utilized GovDeals' online surplus auction platform to liquidate publicly owned assets of all types. Our clients include 287 government agencies in the State of Florida, and these entities have successfully auctioned over 79,000 assets (including 15,300+ vehicles and 2,600+ pieces of heavy equipment) for sales revenue topping \$93 million.

We are proud that Pinellas County was one of GovDeals' earliest adopters and is one of our most longstanding clients. The County has liquidated nearly 3,000 surplus assets for sales of \$2.3 million since joining GovDeals in 2001. Additionally, many of the County's potential participating agencies have experienced a wealth of success through utilization of the GovDeals platform via Pinellas County's cooperative contract. These clients include Miami-Dade County (\$1.6 million since January 2015); City of Jacksonville (\$3.8 million since June 2013); Pasco County Schools (\$624,000 since February 2010); Tampa Bay Water (\$341,000 since June 2003); City of Dunedin (\$84,000 since April 2005); and many others. From June 2015 through mid-April 2016, Pinellas County and its participating agencies have sold over \$4.5 million on GovDeals' surplus auction platform.

2. Proposals shall describe the proposed advertising strategy to increase participant agency's revenues.

A major part of GovDeals' service and ultimate success is the promotion of assets through advertising and marketing. The participating agencies will not be charged a fee for any marketing efforts provided by GovDeals; last year, GovDeals placed more than 21,000 online and print ads for our clients' assets at no additional charge.

Our time-tested and proven approach to marketing government surplus goods for online auction is unparalleled. We know from research and experience how to develop and implement customized marketing plans for our government clients, and our 7-person Marketing Department has the expertise to create effective ads, press releases, mailings, etc., and utilize the right combination of these in order to consistently bring a steady stream of targeted website traffic to our government clients' surplus assets.

As marketing plans are developed, your GovDeals CSR and Marketing Department will communicate regularly with the selling agencies' representatives to ensure each client's team is always involved in decision-making, such as approving ads and press releases. Following is a summary of our most-utilized marketing strategies.

**Niche Marketing:** All vehicles, heavy equipment, unique, and high-value assets that the participating agencies wish to sell on the GovDeals auction website will be advertised or listed on niche websites that will expose the assets to targeted buyers.

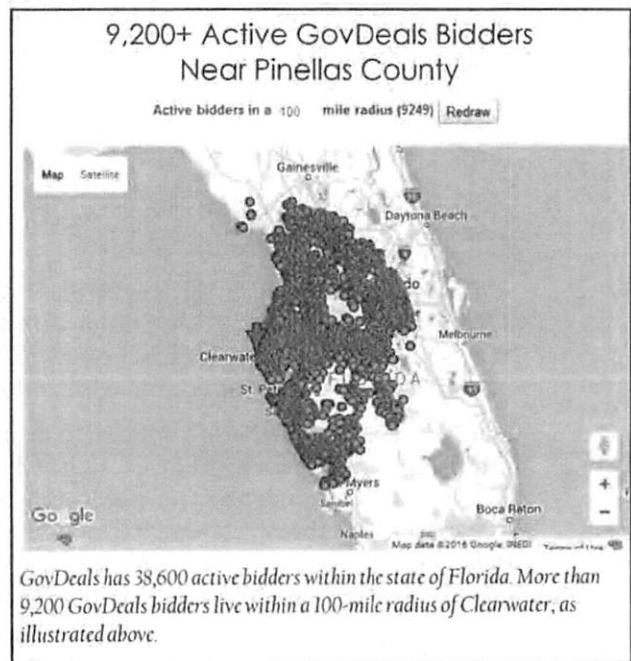
- Heavy trucks and heavy equipment are advertised in *Rock and Dirt* and *Contractor's Hotline*.
- Cars, trucks, and vans are advertised at [www.CarDaddy.com](http://www.CarDaddy.com).
- Buses are advertised at [www.BusesOnline.com](http://www.BusesOnline.com) and [www.BusNut.com](http://www.BusNut.com).
- Medical and laboratory items are promoted at [www.LabX.com](http://www.LabX.com) and [www.EquipMatching.com](http://www.EquipMatching.com).

**Custom Marketing Plans:** When a participating agency has specialty assets to auction, GovDeals' Marketing Department will develop custom promotion and advertising strategies designed to bring the highest dollar amount possible for each asset. Such assets may include, but are not limited to, helicopters and aircraft; classic/custom cars; specialty equipment; firearms and accessories; jewelry and collectibles; real estate properties; machinery and industrial equipment; and cost avoidance/demolition projects. Various types of assets considered unique, high-value, or specialty may be considered for custom marketing campaigns involving identification of target audiences and specialized media.

**News Coverage:** GovDeals periodically receives national broadcast, online, and print media coverage. This not only results in promotion for specific assets, but also drives bidder sign-up. For example, a report by MSN Money resulted in a 250% increase in daily registrations.

**Email Marketing to Targeted Bidders:** GovDeals has bidders in all 50 U.S. states and 68 foreign countries, for a total of more than 525,000 registered and verified bidders. We have over 38,500 bidders in the State of Florida, including 9,000 active bidders within a 100-mile radius of Clearwater, as shown on the map at right. To harness the strength of this extensive bidder base for asset marketing, email blasts are sent to previous bidders of relevant categories. This has repeatedly proven one of our most successful strategies.

**Local Marketing:** As mentioned above, GovDeals already has a large and active bidder base in your region. In order to further make local residents aware of the participating agencies' auctions, GovDeals' Marketing Department will implement strategies to inform the public of the agencies' GovDeals sales, including assisting with preparing press releases and placing ads as needed. Strategic marketing efforts, such as outdoor and TV ads, may be utilized as needed. GovDeals can also provide outdoor banners for high-traffic areas, as well as flyers for bulletin boards and to pass out to local businesses and residents.



3. The successful proposer shall be required to maintain and support the proposed solution, which shall include inventory control and all aspects of asset disposal pertaining to the on-line auction process, at no additional cost to the participant agency.

Yes, GovDeals meets this requirement. Our platform's self-service functionality allows participant agencies to have complete control over their auctions, including accessing real-time reports and interacting with bidders through our built-in Question and Answer feature. GovDeals will provide dedicated service to the Member to help list assets when a backlog is encountered, as well as direct access to technical support and strategy guidelines.

With IT industry best practices in place, the GovDeals' 10-person IT team ensures the website and auction system are extremely reliable. The GovDeals system and website exist in a fully redundant environment. The site is load-balanced across multiple servers and is a true four-tier architecture. The infrastructure is hosted on the state-of-the-art Microsoft Azure platform, ensuring all data is replicated 3 times and there are no single points of failure in the underlying infrastructure.

Multiple security procedures are in place to provide data security and website reliability for GovDeals' clients. All traffic is encrypted via verified certificate authority (CA) certificate providing HTTP/S tunnels and guarding all customer data in transmission. In addition, all passwords and sensitive data are stored in a well-guarded facility that is staffed 24 hours a day, 7 days a week, providing access to the datacenter only on a need-to-know basis. Access to the datacenter requires biometric PIN and government-issued identification and is only granted to approved individuals.

GovDeals will provide all security systems, antivirus, and firewalls capable of preventing the hacking of any auction information from the servers, and capable of preventing any bidder from learning the identity of another bidder. GovDeals employs many systems to ensure that its operations are secure from hacking or other disruption.

Since GovDeals' inception in 1999, our website has been up and running 99.99% of the time. As with all software and hardware, maintenance downtime is periodically required to upgrade existing software with new versions and to load new enhancements to the production environment. Also, periodically new hardware is added to enhance the system and stay current with technology. Scheduled maintenance is usually performed on Thursday or Saturday mornings, when traffic to the website is minimal, which is generally around 5 a.m. Central Time. Maintenance is typically completed within one hour.

If a bidder was to log on to the website during the brief maintenance window, a message would appear explaining that the system is temporarily down for maintenance. All maintenance and upgrades to the GovDeals hardware and software provided over the term of the contract will be made at no additional cost to the participating agency.

In the rare event a website outage occurs that is not scheduled, the GovDeals system has the ability to extend auctions for a given period agreed upon by the selling agency, or to withdraw the assets from auction and repost them if the agency so desires. In either case, automatic system notifications will be emailed to any bidders/watchers of the asset auctions, letting them know the change in auction schedule.

GovDeals' Client Services Representatives (CSRs) are also directly involved in ensuring their clients' auctions are restored and procedure is followed through by the GovDeals system. The dedicated CSR will work directly with each participating agency as soon as feasibly possible to resolve any issue that may arise from system downtime. It is worth noting that throughout GovDeals' 15-year history, none of our clients have lost any money due to system downtime.

In addition, GovDeals' Bidder Services Help Desk receives all bidder calls, including regarding system availability or technical issues. If the influx of bidder calls causes the Bidder Services Help Desk phone lines to be busy, calls are automatically redirected to our Client Services Help Desk, which is trained to support bidders in these cases, as well. Therefore, in no instance should bidders be required to contact participating agencies due to website disruptions, should such an event occur.

4. The successful proposer shall be required to work closely with the participant agency's representative to coordinate payment and pick-up of assets purchased.

Yes, GovDeals meets this requirement. Your GovDeals CSR will communicate directly with the agency's representative to promote system and procedural best practices to facilitate smooth payment and pick-up of assets purchased. The participant agency will have 24/7 access to contact GovDeals account representatives.

5. The successful proposer shall designate a coordinator or representative to be the point of contact regarding any scheduling, planning, site review, or to identify any special requirements during the term of the contract. The participant agency reserves the right to request a replacement of designated representative if it finds that the individual is not responsive.

Yes, GovDeals meets this requirement. GovDeals will assign a representative to oversee the County's contract. This POC will be available by phone, email, and in-person visits when needed to discuss opportunities for program growth or adaptation, site review, and special projects.

6. The solution proposed shall at a minimum provide the following:

a. Accept descriptive information concerning an asset including unlimited photos

Yes, GovDeals meets this requirement. The participant agency may upload unlimited photos and other documents, as well as one video, to each auction listing.

As shown in the example at right, an auction listing may have 5 attachments shown at the top of the page, and the remaining photos or other documents are provided near the bottom of the auction page.

**GovDeals**  
LIQUIDITY SERVICES MARKETPLACE

2010 Freightliner M2 106

**Auction Count**  
High Bidder: [redacted]  
Sold Asset: \$25,000.00  
Buyer's Premium (7.5%): \$2,375.00  
Total Price: \$27,375.00  
[View All Photos](#)  
[Terms and Conditions](#)

1,347 photos

**Year Make/Model Model VIN/Serial Mile Title Restrictions Condition Category Inventory ID**  
2010 Freightliner M2 106 1FVCHY8344AP1327 125,805 No Sex Description Truck Heavy Duty, 1 ton & over T-11

2010 Freightliner M2 106 CONVENTIONAL CAR: Cummins ISC 6 36 (4236), Cummins B6  
Vehicle starts and/or operates but needs repair. Check engine light is on, vehicle operates in safe mode (Throttle speed limit). Automatic transmission. 2V61  
Must bring your own air hose. Maintenance only. NO DOD. Maintenance records available.  
Notes: Gray and black. Stock AMPM pads. In conditioning. power steering. Radio. equipment and other misc. equipment that might be picked up will be removed.  
Exterior: White with white scratches. (dents and dings). Tires in fair condition with 85% tread. one tire not holding air. Lights will be returned and may have mark.  
Vehicle has not been tested and may contain defects not immediately detectable. Sold as "as is" condition. Strongly recommend bidder inspect equipment prior to bidding.  
INSPECTION AND REMOVAL HOURS ARE 8:00 AM TO 4:00 PM MON-THURS (MUST CALL FOR APPT). VEHICLES ARE NOT CLEANED PRIOR TO AUCTION.

**Seller Information**  
Seller Name: Lake Worth Storage District, FL  
Asset Contact: [Rangan, Walter](#) (Phone: 561-475-1573)  
Asset Location: 11915 S Military Tr  
Truck Stop: Tampa 33604-110  
[Map to this location](#)

**Q Inspection**  
---BY APPOINTMENT ONLY---  
For inspection or questions on this item, contact: [Rangan, Walter](#), Director, Administrative Services, at (561) 819-1573. INSPECTION HOURS ARE 8:00 AM TO 4:00 PM MON-THURS (MUST CALL FOR APPT).

**Payment**  
Wire Transfer  
Wire Transfer is the only payment option for this item. The Wire Transfer Transaction Summary page will provide payment and account information. The Wire Transfer must be completed within 5 days.  
Payment is due no later than the (5) business days from the time and date of the Buyer's Certificate. Payment must be made electronically through the GovDeals Website. You must pay on time. An invoice will be sent to you.  
If you are clearing the (Example Station), contact the Seller (561-475-1573) to verify they will accept your documentation, and the seller fee can be removed before you make your online payment.  
If you are the winning bidder and default by failing to adhere to the seller's terms and conditions your account with GovDeals WILL BE LOCKED.  
For online payment: Log on to your GovDeals account and select "My Bid". This may follow the instructions there.

**Removal**  
If you are the winning bidder, contact the Seller (561-475-1573) to verify payment has cleared and the restriction on pickup and removal on to authorize a staff person to pick up the item.  
REMOVAL HOURS ARE 8:00 AM TO 4:00 PM MON-THURS (MUST CALL FOR APPT). All assets must be removed within two (2) business days from the time and date of issuance of the Buyer's Certificate. Purchaser will be notified only upon receipt of payment as specified.  
If there are any issues with the item at the time of removal, resolve them with the Seller BEFORE THE ITEM IS REMOVED.  
The Buyer will make all arrangements with the Seller to remove the item, including packing, dismantling (if applicable), loading and transportation of the property. Under no circumstances will Seller assume responsibility for packing, loading or shipping.

**Media**  
5 thumbnails of the vehicle are shown.

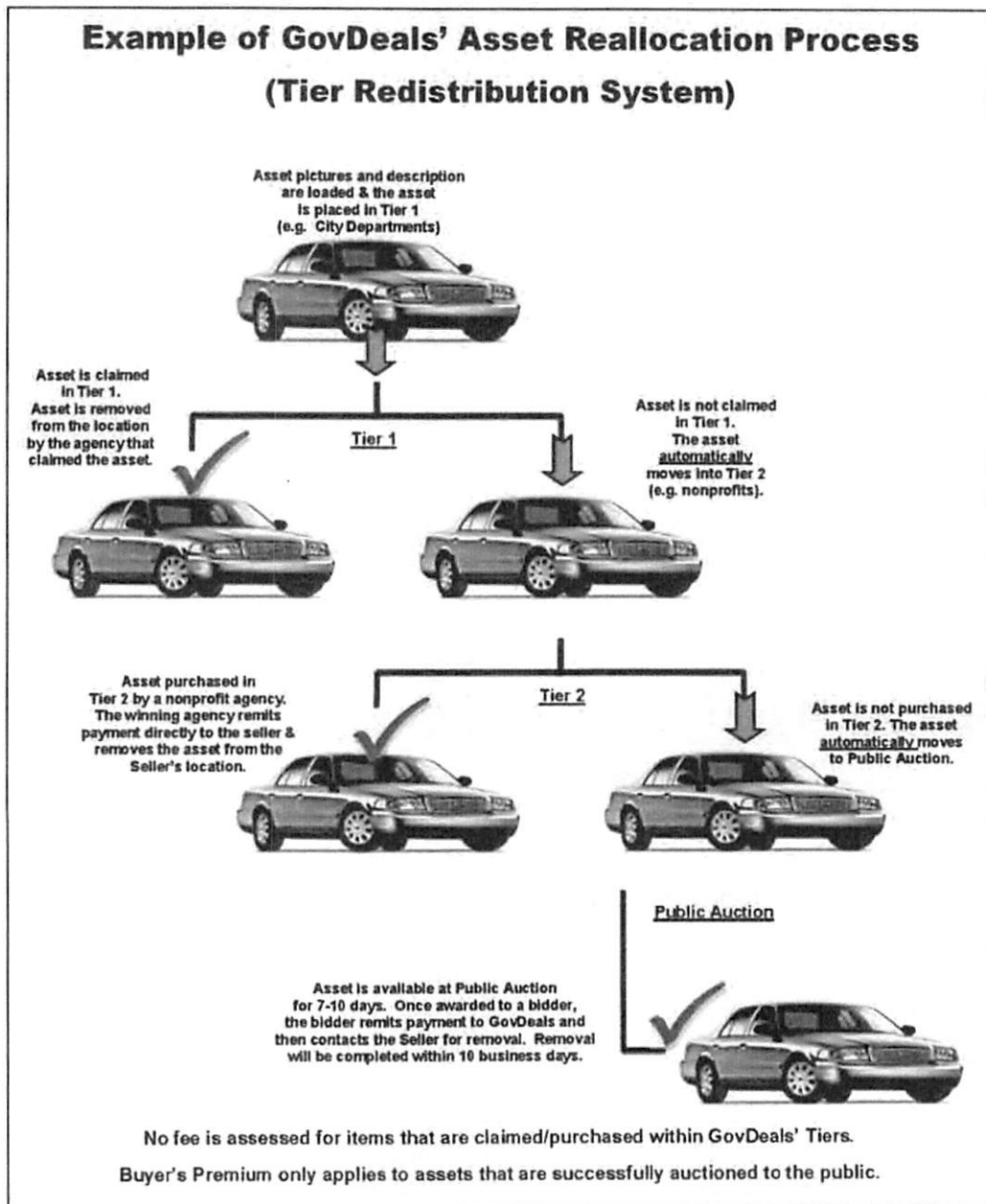
**Special Instructions**  
NOTICE: If you are the winning bidder and default by failing to adhere to the seller's terms and conditions your account with GovDeals WILL BE LOCKED.  
Security Warning: All property is offered for sale AS IS, WHERE IS. (Lake Worth Storage District, FL) makes no warranty, quantity or representation of any kind, expressed or implied, as to the merchantability or fitness for any purpose of the property offered for sale. Please note that upon removal of the property, all sales are final.  
Description Warranty: Seller warrants to the Buyer that the property offered for sale will conform to its description. Any claim for misdescription must be made prior to removal of the property. If Seller confirms that the property does not conform to the description, Seller will have the property and refund any money paid. The liability of the seller shall not exceed the actual purchase price of the property.  
**Questions and Answers**  
Q: How long is bid and what happens at the end? (4/22/15 11:41 AM)  
A: Payment reflects the following information: Derry Body, Model CD-1438, Length: 14' Width: 8' (includes 7.7' under canopy), 15x17' under canopy (4/22/15 12:22 PM)  
Q: Any ideas as to what problems or repairs they have? (4/22/15 10:28 AM)  
A: There was not an assessment of repairs or necessary repairs. Truck was parked after encountering fuel in use, engine light is on, operates in safe mode (Throttle speed limit). (Maintenance inspection) (4/22/15 12:25 PM)  
Q: How long is the thing left? Thanks Adam (4/24/15 9:02 PM)  
A: Payment reflects the following information: Derry Body, Model CD-1438, Length: 14' Width: 8' (includes 7.7' under canopy), 15x17' under canopy (4/22/15 12:22 PM)

Help Desk Hours: Monday - Friday 8 am - 7 pm ET  
Contact us with any questions, comments or concerns  
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AssetDeals Government Liquidation LIQUIDITY SERVICES Network BidCenter.com GoldIndustry Downbid

- b. Allow different auction phases based upon dates and times  
Yes, GovDeals meets this requirement. Our patented Tier Redistribution System enables the participant agency to first make an asset available to, for example, internal departments. If the asset is not sold or claimed in the first Tier, the listing may be set up to automatically move into the second phase at a designated date or time. Examples of a second phase could be school systems and other government agencies, nonprofits, or regular public auction. Additional tiers/phases may be set up according to the participant agency's needs.

There are no fees to the participant agency or bidders for assets claimed within the Tier Redistribution System. An illustration of this automated reallocation system is provided below.



- c. Allow the participant agency to set minimum starting prices, bid increments, and reserves  
Yes, GovDeals meets this requirement. The participating agency will have complete control over setting minimum starting prices, bid increments, and reserve prices. If desired, GovDeals' CSR will advise the agency based on past successes with similar government-owned assets.
- d. Have multiple line items per lot (i.e. computers)  
Yes, GovDeals meets this requirement.
- e. Have one asset per listing (i.e. refrigerator)  
Yes, GovDeals meets this requirement.
- f. Ability to have multiple lots per auction (150 line items-equipment)  
Yes, GovDeals meets this requirement.
- g. Add sales tax (currently at 7%) to the winning bids  
Yes, GovDeals meets this requirement. Sales tax amounts are shown on many of GovDeals' system reports, including the monthly invoicing report and the ad hoc Sold Assets Report, as well as Bill of Sale and Buyer's/Seller's Certificates.
- h. List specific times for public viewing and different times for pickup of the equipment  
Yes, GovDeals meets this requirement. Each auction listing will contain an Inspection section, as well as a Removal section. All specific times and details for these events should be listed in the respective fields.
- i. List multiple locations and complete descriptions including terms of sale  
Yes, GovDeals meets this requirement. Multiple locations can be set up in the participant agency's account, enabling specific location and POC information to be designated on a case-by-case basis. Descriptions and terms of sale may be edited for each auction as desired. Multiple templates may be set up by your CSR for specific needs to reduce time spent customizing each listing.
- j. Have multiple starting and ending times  
Yes, GovDeals meets this requirement. Each asset listing may have its own starting and ending times.
- k. Provide real-time monitoring of the auctions in progress  
Yes, GovDeals meets this requirement. The participant agencies will have 24/7 access to an array of live reporting features to enable auction monitoring in real time.
- l. Provide auction detail and summary data; including detailed reporting and records in electronic format  
Yes, GovDeals meets this requirement. Pinellas County and participating agencies will have 24/7 access to an array of real-time reporting features, as well as the ability to view a detailed bid history of all of their auctions at any time during the auction or after its close. GovDeals' interactive, electronic reports are accurate and detailed, giving the participating agencies the ability to track all assets from the time they are loaded into the GovDeals system until they are sold and proceeds are collected.

Each GovDeals report can be viewed online, printed, sorted by date or other field, and exported to Microsoft Excel. Many reports can be customized for unique needs the participating agency may have. Whether a participating agency is later under contract with GovDeals or not, the agency will continue to have perpetual access to all of its GovDeals reports.

**GovDeals**  
LIQUIDITY SERVICES MARKETPLACE

**Pinellas County Board of Commissioners, FL**

Log Out  
timeout in 56:35

**ONLINE**  
any time, anywhere

Dashboard Assets Maintenance Security Reports Information Help

Paid For/Picked Up  
Sold Assets  
Invoicing  
Current Bid  
Asset Status  
Additional Fees  
Volume Discount  
Bidder Map

**Pinellas County Board of Commissioners, FL**  
Account ID 4  
Client Service Rep (CSR): Luciana Goreed - 904-238-8797  
[Review previous system enhancements](#)

Start a New Asset

Payment Status	# Items	Over 14 days	\$ Value
Not Paid	0	0	\$0.00
Paid, Not Picked Up	0	0	\$0.00

Status	# Items	\$ Value
Closed No Bids	5	\$50.00
Request for Credit - Complete	2	\$110.00
Sold on Auction	2,985	\$2,325,795.79
Template	1	
Withdrawn from Auction - Complete	1	\$105.00
<b>Totals:</b>	<b>2,994</b>	<b>\$2,326,060.79</b>

For Support, contact your CSR, Luciana Goreed (904-238-8797), or call 1-800-815-2154 from 9 am - 6 pm ET or email [Support](#)  
Account ID: 4 - PG4

## Sold Assets Report

Our clients' most-utilized tool, the Sold Assets Report provides a summary of all assets sold within the selected date range. This ad hoc report can be exported to Microsoft Excel with a single click.

As many as 42 data fields may be populated on this ad hoc report, including:

- ♦ Asset number
- ♦ Description
- ♦ Category
- ♦ Starting price
- ♦ Final sales price
- ♦ Number of bids received
- ♦ Auction end time and date
- ♦ Buyer name & other details
- ♦ Sales tax amount
- ♦ VIN
- ♦ Selling department

Also, this report displays the total sales amount for the period selected.

GovDeals  
A LIQUIDITY SERVICES MARKETPLACE

Jacksonville, FL

Alice Andrews

Log Out

ONLINE

100%

Sold Asset Report

Select any of the items to display the data or click on item.

Asset

☐ Asset ID ☐ Asset POC ☐ Category ☐ Department  
☐ Description ☐ Inventory ID ☐ Location Name ☐ Dept #  
☐ Tier ☐ Secondary Inventory ID ☐ Location Address ☐ Status  
☐ VIN/Serial # ☐ Make / Brand ☐ Model ☐ Make/Hours  
☐ Year

Auction

☐ Starting Bid ☐ Reverse ☐ Bid Increment ☐ # of Bids  
☐ # of Bids ☐ Start Date ☐ End Date ☐ # of Hrs

Buyer

☐ Full Name ☐ Agency/Company ☐ City ☐ State  
☐ Extended Info

Monetary

☐ Additional Fee ☐ Final Amount ☐ Tax ☐ GovDeals Fee  
☐ Picked Up Date ☐ Net Amount ☐ Tax % ☐ Paid Date  
☐ Credit Reason ☐ Check Date ☐ End of Sale Offer \$ ☐ Credit Date  
☐ Check #

Start Date 04/01/2016

End Date

or Check here to get all assets from the beginning or

Search by Payment #

☐ Hide credits from outside of date range

☐ Hide all credits

☐ Export to Excel

Continue

Jacksonville, FL

Date range: 04/01/2016 - 04/30/2016

ID #	Inventory ID	Description	Category	Buyer	Starting Bid	Sold Amount	Bids	Auction End	Status
1020	Asset 1020, 253000, JTA	Veronica Computer Equipment	Computers, Part	sean registor	\$100.00	\$200.53	5	4/19/16 1:10 PM	NP
1027	Asset 1027, 252050, JTA	Office Chairs	Furniture/Farm	Michael Jones	\$100.00	\$125.00	2	4/19/16 1:20 PM	NP
1029	Asset 1029, 110740, JTA	Color Printer	Computers, Part	Donald Baker	\$100.00	\$150.00	1	4/19/16 1:23 PM	NP
1023	Asset 1023, 255130, 2291, 512	2005 Chevrolet Malibu Base	Automobiles	Joseph Anthony	\$300.00	\$3,000.00	53	4/19/16 1:09 PM	NP
1041	Asset 1041, 255174, 1091, 512	2007 Chevrolet Impala Police	Automobiles	JUAN VASQUEZ	\$100.00	\$2,125.00	55	4/19/16 1:16 PM	NP
1058	Asset 1058, 255176, 1753, 512	2008 Chevrolet Impala Police	Automobiles	Adrianos Kene	\$100.00	\$1,225.00	29	4/19/16 1:03 PM	NP
1089	Asset 1089, 252674, 011	1999 Honda Doodlebug Mobile Home	Buildings	Lauree Grady	\$100.00	\$3,325.00	36	4/19/16 1:21 PM	NP
1050	Asset 1050, 255208, 7316, 512	Aluminum Dump Trailer	Trailers	Henry Holloway	\$100.00	\$13,275.00	120	4/19/16 1:00 PM	PU
1091	Asset 1091, 255217, 3090, 512	Portable Air Compressor	Compressors	Stephen Early	\$100.00	\$4,602.77	41	4/19/16 1:16 PM	PU
1092	Asset 1092, 255218, 3176, 512	Portable Air Compressor	Compressors	Stephen Early	\$100.00	\$4,602.77	49	4/19/16 1:29 PM	PU
1093	Asset 1093, 254910, 2030, 512	2007 Chevrolet Silverado Classic 1500 LSZ Crew Cab 2WD	Trucks, Light D	James Baid	\$100.00	\$6,325.00	114	4/19/16 1:33 PM	PU
1094	Asset 1094, 254910, 3396, 512	2005 Chevrolet Colorado 2500 Ext. Cab 2WD	Trucks, Light D	ROGER NEIDICH	\$100.00	\$3,525.00	75	4/19/16 1:40 PM	PU
1095	Asset 1095, 254921, 4036, 512	2008 Chevrolet Impala LS	Automobiles	Bredrick mckinn	\$100.00	\$325.00	6	4/19/16 1:50 PM	PU
1096	Asset 1096, 254922, 4366, 512	2008 Chevrolet Impala LT	Automobiles	Anthony Woodward	\$100.00	\$525.00	15	4/19/16 2:03 PM	PU
1097	Asset 1097, 255185, 2590, 512	2005 GMC Yukon 2WD	SUV	Ira Robbins	\$100.00	\$4,675.00	86	4/19/16 2:28 PM	NP
1098	Asset 1098, 255190, 2597, 512	2005 Buick Lacrosse CX	Automobiles	Clifford Jones	\$100.00	\$1,112.00	36	4/19/16 2:25 PM	NP
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Monte Carlo SS	Automobiles	Augusto pashukan	\$100.00	\$2,225.00	53	4/19/16 2:30 PM	PU
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Impala Police Cruiser	Automobiles	Bredrick mckinn	\$100.00	\$375.00	11	4/19/16 2:43 PM	PU
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Impala Police	Automobiles	Bredrick mckinn	\$100.00	\$400.00	12	4/19/16 2:50 PM	PU
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Impala Police	Automobiles	Ben Davis	\$100.00	\$2,125.00	52	4/19/16 3:15 PM	PU
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Impala Police	Automobiles	Julius Ester	\$100.00	\$300.00	20	4/19/16 3:16 PM	NP
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Impala Police	SUV	Augusto pashukan	\$100.00	\$600.71	23	4/19/16 3:23 PM	PU
1099	Asset 1099, 255191, 2602, 512	2003 Chevrolet Silverado 1500 LS Ext. Cab Short Bed 2WD	Trucks, Light D	Augusto pashukan	\$100.00	\$4,200.00	82	4/19/16 3:33 PM	PU
1099	Asset 1099, 255191, 2602, 512	1995 Ford F250 pickup	Trucks, Light D	George Hightower	\$100.00	\$2,125.00	22	4/19/16 3:43 PM	PU
1099	Asset 1099, 255191, 2602, 512	2004 International F 400	Trucks, Heavy D	Julia Garrett	\$100.00	\$45,225.00	120	4/19/16 4:17 PM	NP
1099	Asset 1099, 255220, 3240, 512	2007 Chevrolet Tahoe LS 2WD	SUV	Matthew Jones	\$100.00	\$9,425.00	111	4/19/16 1:54 PM	NP
1099	Asset 1099, 255221, 2097, 512	2007 Chevrolet Impala LT3.3R	Automobiles	Jeffrey Cohen	\$100.00	\$3,225.00	79	4/19/16 4:22 PM	NP
1099	Asset 1099, 255223, 1000, 512	2001 International 4600	Trucks, Heavy D	DERICK THOMPSON	\$100.00	\$14,525.00	44	4/19/16 4:26 PM	PU
1099	Asset 1099, 255225, 6075, 512	2003 Chevrolet Silverado 3500 Crew Cab 2WD	Trucks, Light D	Henry Marston	\$100.00	\$4,375.00	65	4/19/16 4:30 PM	PU
1099	Asset 1099, 255226, 8090, 512	2003 Freightliner FL112	Trucks, Heavy D	George Constable	\$100.00	\$6,300.00	57	4/19/16 4:49 PM	NP
1099	Asset 1099, 255228, 8090, 512	2004 International 4000	Trucks, Heavy D	Woodford Sullivan	\$100.00	\$16,565.00	56	4/19/16 4:53 PM	NP
1099	Asset 1099, 255229, 8090, 512	2004 International 4000	Trucks, Heavy D	Lauree Confort	\$100.00	\$39,025.00	88	4/19/16 5:12 PM	NP
1099	Asset 1099, 254934, 3422, 512	Impala LE Equipment Trailer	Trailers	Garret brightland	\$100.00	\$1,026.00	35	4/19/16 5:00 PM	PU
1099	Asset 1099, 254947, 8091, 512	2003 Chevrolet TrailBlazer LS 2WD	SUV	Norman Gibson	\$100.00	\$3,025.00	47	4/19/16 5:19 PM	NP
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Silverado 2500HD LT Crew Cab Short Bed 2WD	Trucks, Light D	Ira Robbins	\$100.00	\$5,525.00	92	4/19/16 5:23 PM	NP
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Silverado 1500 Short Bed 2WD	Trucks, Light D	Harrison Wood	\$100.00	\$2,825.00	56	4/19/16 5:21 PM	PU
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet TrailBlazer LT3.3R	SUV	Robert Garmon	\$100.00	\$2,750.00	44	4/19/16 5:52 PM	NP
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Silverado 3500 Crew Cab 2WD	Trucks, Light D	Henry Marston	\$100.00	\$4,865.00	51	4/19/16 5:50 PM	PU
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Lumina Base	Automobiles	amrod dunning	\$100.00	\$1,315.00	34	4/19/16 6:00 PM	NP
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Silverado 1500 Short Bed 2WD	Automobiles	Bredrick mckinn	\$100.00	\$775.00	17	4/19/16 6:13 PM	PU
1099	Asset 1099, 254948, 8091, 512	2003 Chevrolet Impala LS	Automobiles	Kathryn Ayon	\$100.00	\$625.00	15	4/19/16 6:20 PM	NP
1099	Asset 1099, 254930, 4248, 512	2008 Chevrolet Colorado Work Truck Ext. Cab 2WD	Trucks, Light D	ROGER NEIDICH	\$100.00	\$4,511.00	42	4/19/16 6:49 PM	PU
1099	Asset 1099, 254938, 4353, 512	1990 Dodge Ram Wagon R1500	Vans	Joseph Hendrick	\$100.00	\$770.00	14	4/19/16 6:42 PM	PU
1099	Asset 1099, 254938, 4353, 512	2008 Chevrolet Tahoe 2WD	SUV	John Rogers	\$100.00	\$4,515.00	91	4/19/16 6:23 PM	NP
1099	Asset 1099, 254937, 3714, 512	2000 Chevrolet Silverado 1500 Reg. Cab Short Bed 2WD	Trucks, Light D	Shari Russell	\$100.00	\$3,500.00	45	4/19/16 6:03 PM	PU
1099	Asset 1099, 254936, 3636, 512	2000 Chevrolet Silverado 1500 Reg. Cab Short Bed 2WD	Trucks, Light D	Greg Edmiston	\$100.00	\$2,750.00	56	4/19/16 6:19 PM	PU
1099	Asset 1099, 254933, 3204, 512	2000 Chevrolet Colorado 2500 Ext. Cab 2WD	Trucks, Light D	Sean Hardy	\$100.00	\$4,875.00	69	4/19/16 6:29 PM	PU
1099	Asset 1099, 254932, 3245, 512	2000 Chevrolet Colorado 2500 Ext. Cab 2WD	Trucks, Light D	ROGER NEIDICH	\$100.00	\$3,875.00	61	4/19/16 6:30 PM	PU
1099	Asset 1099, 254931, 2473, 512	2000 Chevrolet Impala Police	Automobiles	Walter HARVEY	\$100.00	\$2,275.01	41	4/19/16 6:40 PM	PU
1099	Asset 1099, 254930, 2416, 512	2000 Chevrolet Impala Base	Automobiles	Mary Woods	\$100.00	\$1,177.00	26	4/19/16 6:53 PM	NP
1099	Asset 1099, 254929, 2262, 512	2000 Chevrolet Malibu Base	Automobiles	ronald magaro	\$100.00	\$600.55	16	4/19/16 6:00 PM	NP
1099	Asset 1099, 254928, 2077, 512	2000 Chevrolet Impala Police	Automobiles	Scott Bennett	\$100.00	\$1,100.00	35	4/19/16 6:10 PM	NP
1099	Asset 1099, 254926, 1842, 512	2000 Chevrolet Impala Police	Automobiles	Fredrick Thomas	\$100.00	\$2,805.00	76	4/19/16 6:46 PM	NP
1099	Asset 1099, 254924, 501, 512	2010 Chevrolet Impala Police Cruiser	Automobiles	Kyle Henderson	\$100.00	\$1025.00	22	4/19/16 6:42 PM	PU

\$1,400.00

\$261,779.40

**Asset Status Report**

The Status Report provides the ability to quickly display the status of all items that have been loaded into the participating agency's account but have not yet been auctioned, and it can also produce a report of all items that have been sold, those that are on hold, and those that did not meet reserve, etc. The items on this report include all information about the auctions, including a "reason" field for withdrawn or credited auctions.

Asset Statuses

Withdrawn from Auction - Complete

Continue

Closed No Bids

Inactive

Ready for Auction

Request for Credit - Complete

Sent to Auction

Sold on Auction Template

Withdrawn from Auction - Complete



None

ID #	Inv ID	# Photos	Description	Action Date	Start Date	End Date	Current	Reserve/Strike	# Bids	High Bid	Auto Extension	Reason
4680	6514	17	1993 International 4900	3/2/16 11:08 AM	2/24/16 2:00 PM	Sold on Auction Template	\$0.00	\$0.00	52	\$3,080.00	X	Incorrect VIN
4701		2	Mobile Ladders	3/7/16 4:02 PM	3/3/16 2:37 PM	3/7/16 4:02 PM	\$20.00	\$5.00	23	\$455.00	X	Back into service
4732		14	Office Furniture	4/4/16 12:39 PM	4/1/16 11:15 AM	4/4/16 12:39 PM	\$20.00	\$5.00	1	\$20.00	X	May be change of description

**Bill of Sale**


The Bill of Sale will be automatically populated with the participating agency's seller information (including logo/seal if desired); the winning bidder's name; all of the information regarding the asset sold, such as VIN/serial numbers, make/model, etc., of the item being sold; the sale price; and the date sold. The Bill of Sale can be emailed to the winning bidder or printed and given to the bidder when he/she arrives to pick up the item won.

The Bill of Sale contains a disclaimer: "Asset is sold as is, where is, and without warranty. Once an asset is removed from the seller's premises, there is no refund of monies previously paid." All of GovDeals' clients are encouraged to obtain a signed Bill of Sale for every item picked up in order to retain a document the buyer has signed agreeing that no money will be refunded. The signed copy of the Bill of Sale may then be uploaded to the closed auction page for recordkeeping purposes if desired by the participating agency.

			
<b>Pinellas County Board of Commissioners, FL</b> <b>509 S East Ave</b> <b>Clearwater, FL 33756-5338</b>			
<b>Bill of Sale Date:</b> 07/13/2015 <b>Asset ID:</b> 3276		<b>Bill of Sale Number:</b> 7132015 <b>Inventory ID:</b> NA 217-219	
<b>Description of Property</b> A LOT OF Misc. Office Equipment		<b>Award Amount</b> 100.00	
<b>Asset Information</b>			
	<b>Year:</b>	<b>Make/Brand:</b>	<b>Model:</b>
	<b>Meter:</b>	<b>Title Restriction:</b>	<b>VIN/Serial:</b>
<b>Sale Information</b>			
<b>* Actual Sold Amount:</b> \$100.00		<b>Paid On:</b> 07/14/2015 by PayPal	
<b>Other Amount:</b> \$0.00		<b>Other Amount Description:</b>	
<b>Buyer's Premium:</b> \$12.50		<b>Tax Rate:</b> 7%	
<b>Tax Amount:</b> \$7.00			
<b>Total Amount:</b> \$119.50		<b>* Taxable Items</b>	
Zachary Davis 10401 Emerald Woods Ave Orlando, FL 32836 USA infinitypartners@reagan.com 4072599114		Asset is sold as is, where is and without warranty. Once the asset is removed from the seller's premises there is no refund of monies previously paid.  Buyer/Agent Signature _____ Print Name _____ Date _____	

**Buyer's and Seller's Certificates**

Within a few minutes of a successful auction's close, Seller's and Buyer's Certificates will be issued to the participating agency and the winning bidder via email. This is the notice of award to each party. The certificates will include the specific payment method(s) accepted and amount due, as well as removal and additional instructions to the buyer. Contact information for both buyer and seller are shown on the certificates, as well as the specific location of the asset. An example Seller's Certificate is shown below:

GovDeals Seller's Certificate: 1379-0428160930-375															
Congratulations, Hillsborough County School District, FL has sold another item on the GovDeals Auction Services.															
<b>BUYER (#72704)</b>		<b>SELLER (#375)</b>													
Name:	Tony Williams	Agency:	Hillsborough County School District, FL												
Company:	na	Contact:	Debbie Walker												
Title To:	Tony Williams	Phone:	813-744-8874 ext. 224												
Phone:	813-264-7005	Fax:	813-744-8873												
Email:	wjroo@yahoo.com	Email:	Deborah.Walker@sdhc.k12.fl.us												
Address:	15909 Timberwood Dr. TAMPA, FL 33625	Address:	5715 E. Hanna Ave. Tampa, FL 33610												
<b>ITEM INFORMATION FOR ASSET ID: 1379</b>															
Item:	Lot Of 4 Toro Z Master Riding Mowers For Parts 														
Pick Up Location:	4805 E Dr Martin Luther King Jr Blvd Tampa FL 33605-1655														
Inventory ID:	SU594	Account ID:	375												
Condition:	See Description	Quantity:	1 Lot												
Make/Brand:	Toro	Model:	Not Provided												
VIN/Serial:	Not Provided	Model Year:	Not Provided												
Meter:	0 (Accurate? )	Title Restrictions:	No												
<table border="1"> <thead> <tr> <th>Date</th> <th>Item</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>04/28/2016 9:30 AM</td> <td>Lot Of 4 Toro Z Master Riding Mowers For Parts</td> <td>\$380.00</td> </tr> <tr> <td></td> <td>Tax</td> <td>7.0000% \$26.60</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>\$406.60</b></td> </tr> </tbody> </table>				Date	Item	Amount	04/28/2016 9:30 AM	Lot Of 4 Toro Z Master Riding Mowers For Parts	\$380.00		Tax	7.0000% \$26.60		<b>Total</b>	<b>\$406.60</b>
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	Tax	7.0000% \$26.60													
	<b>Total</b>	<b>\$406.60</b>													
<b>Payment Instructions:</b>															
<p>Payment. Must be made at or by mail to: 901 E Kennedy Blvd Tampa, FL 33602-3507, Attn: Budget Department. Florida sales tax will be added to the winning bid. Bidder must present original Florida tax exemption certificate to avoid paying sales tax. Florida state tax is 7% on the first \$5,000.00 &amp; 6% on the amount above \$5,000.00. Payment in full is due no later than 5 business days from the time and date of the Buyer's Certificate. Acceptable forms of payment are: Certified Cashiers Check, Money Order. If payment is not received from the winning bidder within five business days, sale may default to the back-up bidder. Certified Cashiers Checks or Money Orders shall be made payable to: School District of Hillsborough County.</p>															
<b>Removal Instructions:</b>															
<p>Removal. All items must be removed within 10 business days from the time and date of issuance of the Buyer's Certificate. Purchases will be released only upon receipt of payment as specified. Successful bidders are responsible for loading and removal of any and all property awarded to them from the place where the property is located as indicated on the website and in the Buyer's Certificate. The Buyer will make all arrangements and perform all work necessary, including packing, loading and transportation of the property. Under no circumstances will School District of Hillsborough County assume responsibility for packing, loading or shipping. Property may be loaded and removed between the hours of 8:00 a.m. and 2:00 p.m., Monday through Friday, excluding holidays. For additional information, please contact Debbie Walker, Property Control, (813) 744-8874 office - (813) 744-8873 fax or e-mail: deborah.walker@sdhc.k12.fl.us to schedule an inspection. A daily storage fee of \$10.00 will be charged after the 10 days.</p>															
<b>Description:</b>															
<p>Sold as is. Check photos carefully. For Parts. Unknown working condition. Inspection by appointment only, Mon - Fri: 8am-2pm.</p> <p><b>Please note: Payment must be received by 5-5-16, which is the 5th business day from the time and date of winner's GovDeals issued Buyer's Certificate. Removal arrangements and asset removal must be made by no later than 5-12-16, which is the 10th business day after auction ends, as stated below, to avoid \$10 a day storage fees. Please read below for further instructions.</b></p>															

## Paid For/Picked Up Reports

This 3-part reporting function allows the County to track the payment and pickup of sold assets. Reports include "Not Paid," "Paid, Not Picked Up," and "Paid, Picked Up." All of the printed and online views of these reports display the asset ID, inventory number, auction end date and time, high bid amount, sales taxes and fees, and Paid/Pick Up status. This report includes a "Reminder" button, which the participating agency may use to send a system-generated email reminding the winning bidder of the payment or removal deadline. An example of the "Paid, Not Picked Up" report is provided below.

Filter By: Paid, Not Picked Up													
Submit Export to Excel													
ID	Inv ID	Description	Buyer Name	End Date/Time	High Bid	Tax	Add'l Fees	Total	GovDeals Fee	Net Pay	Paid	Status	Reminder
1830	Asset 1830, 255185, 175, 512	2010 Chevrolet Impala Police Cruiser	donnie brewer	3/16/16 1:00 PM	\$275.00*	\$0.00		\$275.00	\$0.00	\$275.00	3/25/16	-	04/01/16
1834	Asset 1834, 255189, 2021, 512	2010 Chevrolet Impala Police Cruiser	donnie brewer	3/16/16 1:40 PM	\$1,150.00*	\$0.00		\$1,150.00	\$0.00	\$1,150.00	4/4/16	-	04/13/16
1853	Asset 1853, 255164, 143, 512	2010 Chevrolet Impala Police Cruiser	donnie brewer	3/16/16 4:53 PM	\$1,400.00*	\$0.00		\$1,400.00	\$0.00	\$1,400.00	4/4/16	-	04/13/16
1861	Asset 1861, 255177, 1762, 512	2008 Chevrolet Impala Police	donnie brewer	3/17/16 2:09 PM	\$325.00*	\$0.00		\$325.00	\$0.00	\$325.00	3/25/16	-	03/28/16
1889	Asset 1889, 253674, 011	1999 Horton Doublewide Mobile Home	Lauree Grady	4/5/16 1:21 PM	\$3,925.00*	\$0.00		\$3,925.00	\$0.00	\$3,925.00	4/14/16	-	
1829	Asset 1829, 118740, JTA	Color Printer	donald baker	4/8/16 1:23 PM	\$150.00*	\$10.50		\$160.50	\$0.00	\$160.50	4/11/16	-	
1914	Asset 1914, 255226, 8924, 512	2004 International 7400	Lauree Conlon	4/12/16 5:12 PM	\$39,025.00*	\$0.00		\$39,025.00	\$0.00	\$39,025.00	4/29/16	-	
1932	Asset 1932, 254830, 2410, 512	2005 Chevrolet Impala Base	larry woods	4/14/16 3:50 PM	\$1,172.00*	\$0.00		\$1,172.00	\$0.00	\$1,172.00	4/19/16	-	
1826	Asset 1826, 253300, JTA	Various Computer Equipment	steve reginald	4/19/16 1:10 PM	\$200.53*	\$14.04		\$214.57	\$0.00	\$214.57	4/21/16	-	
1827	Asset 1827, 253899, JTA	Office Chairs	Michael Jones	4/19/16 1:20 PM	\$125.00*	\$8.75		\$133.75	\$0.00	\$133.75	4/19/16	-	
1840	Asset 1840, 13405, 011	Various Computer Items	gerald hayes	4/26/16 1:30 PM	\$405.00*	\$31.85		\$436.85	\$0.00	\$436.85	4/27/16	-	
1841	Asset 1841, 13401, 011	Various Computer Items	gerald hayes	4/26/16 1:46 PM	\$745.00*	\$52.15		\$797.15	\$0.00	\$797.15	4/27/16	-	
1842	Asset 1842, 252068, 531	Various Computer Items	gerald hayes	4/26/16 1:50 PM	\$150.00*	\$10.50		\$160.50	\$0.00	\$160.50	4/27/16	-	
1843	Asset 1843, 9108, 011	Various Computer Items	gerald hayes	4/26/16 2:39 PM	\$4,125.00*	\$288.75		\$4,413.75	\$0.00	\$4,413.75	4/27/16	-	
1956	Asset 1956, 256230, 8084, 512	2001 Chevrolet Tahoe 4WD	Billy Pinckney	4/26/16 4:10 PM	\$2,200.00*	\$0.00		\$2,200.00	\$0.00	\$2,200.00	4/27/16	-	
1957	Asset 1957, 255229, 4540, 512	1996 Ford Bronco XL	Joseph Herndon	4/26/16 4:41 PM	\$6,075.00*	\$0.00		\$6,075.00	\$0.00	\$6,075.00	4/27/16	-	
						\$61,497.63	\$416.64	\$0.00	\$61,914.27	\$0.00	\$61,914.27		

## Invoicing Report

The Invoicing Report details all assets sold during a month. This reconciliation statement will be sent to each participating agency by the GovDeals system to detail transactions on a monthly basis. The report displays the item description, inventory ID number, and credits issued, if any. Also shown is the total amount of payment due by the agency, if applicable. Each participating agency may choose to receive this statement in hard copy by mail or electronically by email. All Invoicing Reports are also available within each agency's GovDeals account at all times.

GovDeals

Miami-Dade County, FL  
County Store  
980 W 84th St  
Hialeah, FL 33014-3520

Agency Contact: Terrence D. Thompson  
Invoice #: 7167-032016  
Invoice Date: 3/1/2016-3/31/2016  
Due Date: 4/30/2016

Asset Description	Inventory ID	Date Sold	Sold \$	Fee %	Fee \$	Certificate ID	Credit Date	Credit \$
811648/ Fargo HDP5000 High Definition Printer	811648	2/19/16	\$490.00	MIN	\$0.00*	421-0210160846-7167	3/4/16	\$0.00
Bomag BV55E Single drum vibratory roller	661	3/3/16	\$860.00	MIN	\$0.00*	661-0303162200-7167		
One lot of NASCAR Collectibles	660	3/3/16	\$581.00	MIN	\$0.00*	660-0303162205-7167		
One lot of four (4) Heli Flux magnetic locato	513134, 526086, 55297	3/3/16	\$705.00	MIN	\$0.00*	650-0303162218-7167		
One lot consisting of two (2) Tektronix 2235A	517079, 519498	3/3/16	\$110.00	MIN	\$0.00*	649-0303162220-7167		
One lot of miscellaneous lab equipment	821671, 655193, 81281	3/3/16	\$751.00	MIN	\$0.00*	651-0303162222-7167		
One lot of two (2) Microscopes	637228, 183915	3/3/16	\$100.00	MIN	\$0.00*	648-0303162225-7167		
One lot of 3 Stenograph machines, and accesso	646	3/3/16	\$285.99	MIN	\$0.00*	646-0303162235-7167		
One lot of Whelen Strobe power supplies	647	3/3/16	\$1,705.00	MIN	\$0.00*	647-0303162242-7167		
811648/ Fargo HDP5000 High Definition Printer	811648	3/11/16	\$320.00	MIN	\$0.00*	421-0311162101-7167		
			\$4,957.99		\$0.00			\$0.00

No money is due; this statement is for your records only. Credit will be applied in the same month they are entered in the GovDeals system.  
If you have any problems or questions, please contact Accounting at 1-800-613-0156 option 4  
Thank you!  
\* denotes fee was withheld by GovDeals

Total Fees: \$0.00  
Prior Sales Credits: \$0.00  
Current Credits: \$0.00  
Fees Withheld: \$0.00

7. The proposed solution shall have the capability of disallowing (banning) a defaulted buyer from bidding on future surplus.

Yes, GovDeals meets this requirement. After the allotted payment deadline has passed (typically 5 business days from close of auction), if payment has not been made, the winning bidder will be deemed in default. This user's GovDeals account may be locked so that he or she will not be able to participate in future auctions. Detailed information about GovDeals' preventative measures against bidder default is provided in Section 5.

8. The proposer shall have a back-up system for emergencies.

Yes, GovDeals meets this requirement. The GovDeals system and website exist in a fully redundant environment. The site is load-balanced across multiple servers and is a true four-tier architecture. The infrastructure is hosted on the Microsoft Azure cloud-based platform, ensuring all data is replicated 3 times and there are no single points of failure in the underlying infrastructure.

GovDeals provides security systems, antivirus, and firewalls capable of preventing the hacking of any auction information from the servers, capable of preventing any bidder from learning the identity of another bidder. GovDeals employs many systems to ensure that its operations are secure from hacking or other disruption. Details on these internal and external systems are available upon request.

Since GovDeals' inception in 1999, our website has been up and running 99.99% of the time. In the rare event a website outage occurs that is not scheduled, the GovDeals system has the ability to extend auctions for a given period agreed upon by the participating agency, or to withdraw the assets from auction and repost them if the selling agency so desires. In either case, automatic system notifications will be emailed to any bidders/watchers of the asset auctions, letting them know the change in auction schedule.

GovDeals' Client Services Representatives (CSRs) are also directly involved in ensuring their clients' auctions are restored and procedure is followed through by the GovDeals system. Your CSR will work directly with the selling agency as soon as feasibly possible to resolve any issue that may arise from system downtime.

In addition, GovDeals' Bidder Services Help Desk receives all bidder calls, including regarding system availability or technical issues. If the influx of bidder calls causes the Bidder Services Help Desk phone lines to be busy, calls are automatically redirected to our Client Services Help Desk, which is operated by CSRs who are trained to support bidders in these cases as well. Therefore, in no instance should bidders be required to contact the participating agencies due to website disruptions, should such an event occur.

9. The successful proposer shall have the ability to provide the participant agency with a certificate of sale (Seller's Certificate) and the successful buyer with a buyer's certificate.

Yes, GovDeals meets this requirement. Within a few minutes of a successful auction's close, Seller's and Buyer's Certificates will be issued to the selling agency and the winning bidder via email. This is the notice of award to each, and the certificates will include the specific payment method and amount due, as well as removal and additional instructions to the buyer. The certificates also include the contact information for both the buyer and the seller, the final selling price of the asset, the total amount owed by the buyer, and the specific location of the asset. An example of a Seller's Certificate is provided in Section 4(b).

10. Prior to auction, the successful proposer shall:

- a) Provide staff on-site at designated times prior to an auction to record descriptions of lots and obtain digital photographs.
- b) Upload the description and photographic documentation to the proposer's website.

Yes, GovDeals will provide these services to Pinellas County in return for the County's administration of the cooperative contract. With reasonable notice (i.e. 2 weeks), GovDeals will provide on-site service to Pinellas County to list assets, including taking pictures and placing the required information on the GovDeals auction website.

Each participant agency cooperatively utilizing Pinellas County's contract with GovDeals will utilize the GovDeals self-service platform to upload photographs and post assets to auction. Participating agency staff members will be thoroughly trained on-site and will be armed with knowledge and resources to promote the success of liquidating surplus assets on GovDeals. GovDeals will provide assistance loading assets to auction should a backlog occur, and a CSR will be available for 24/7 support and guidance.

An overwhelming majority of GovDeals' clients take and upload their own photographs and descriptive details of assets to be auctioned; as well as managing the auction process; answering bidder questions; and managing asset removal. Participating agencies desiring the enhanced service model offered above exclusively to Pinellas County are encouraged to contact GovDeals management to discuss pricing based on volume and other factors.

11. During the auction process:

- a. The participant agency reserves the right to reject any and all bids.  
Yes, GovDeals meets this requirement. The participant agency may reject any bid at its sole discretion, and may at any time withdraw/cancel an auction.
- b. If a dispute arises between two or more bidders, the participant agency may decide the dispute or may immediately put the lot up for sale again, and resell to the highest bidder. The decision of the participant agency shall be final and absolute.  
Yes, GovDeals meets this requirement. Dispute resolution such as described above will be at the sole discretion of the participant agency.
- c. The successful proposer will not be operating and/or in possession of participant agency's equipment.  
Yes, GovDeals meets this requirement. One of the major benefits of GovDeals' online auction model is that it enables surplus assets to be sold "in place," saving transportation expenses and unnecessary emission pollutants. All assets will remain in the custody of the participant agency.
- d. Bidders may inspect the property prior to bidding; however, they must adhere to the inspection dates and times indicated in the asset description, as established by the participant agency.  
Yes, GovDeals meets this requirement. Inspection dates, times, and locations will be at the sole discretion of the participant agency. Each auction listing will contain a designated section to outline inspection information.

- e. The successful proposer shall generate an electronic bill of sale, appropriately calculating totals to include sales tax, buyer's premium, if applicable, and commission. All surplus items are sold "AS IS – NO WARRANTY – WHERE IS." Yes, GovDeals meets this requirement. A Bill of Sale is automatically populated immediately after each auction's close, including the participating agency's seller information (with logo/seal if desired); the winning bidder's name; all information regarding the asset sold, such as VIN/serial numbers, make/brand, and description; sold amount, buyer's premium, and sales tax as applicable; and the date sold.

The Bill of Sale includes a disclaimer stating: "Asset is sold as is, where is, and without warranty. Once an asset is removed from the seller's premises, there is no refund of monies previously paid." All of GovDeals' clients are encouraged to obtain a signed Bill of Sale for every item picked up in order to retain a document the buyer has signed agreeing that no money will be refunded.

**12. After the auction, the proposer shall:**

- a. Have the ability to electronically receive sale proceeds from buyer and communicate same to the participant agency.  
Yes, GovDeals meets this requirement. If the participant agency elects to utilize GovDeals' payment collection and remittance service, GovDeals will accept payment online from winning bidders, and we will remit these net proceeds to the participant agency each week. The participant agency will receive notification by email when a buyer makes a payment to GovDeals.
- b. The successful proposer's representative shall contact the participant agency prior to the anticipated pickup to schedule dates, time, and route.  
GovDeals recommends that dates, times, and other details for pickup of purchased assets be dictated by the participant agency; or coordinated between the agency and the Buyer. GovDeals' Client Services Team and Bidder Services Team will facilitate communication between seller and buyer when needed.
- c. The successful bidder shall be fully responsible for all pickup and removal activities of purchased miscellaneous equipment after the sale has been completed.  
Yes, GovDeals meets this requirement. The winning bidder is responsible for scheduling an asset removal appointment with the selling agency. Buyers typically are required to pick up assets within 10 business days of auction close or as determined by the participant agency.
- d. Under no circumstances will the participant agency assume responsibility for any packing, loading, or shipping.  
Yes, GovDeals meets this requirement. The participant agency will not be responsible for shipping or related tasks or expenses.
- e. Upon removal of the property, all sales are final; no returns or exchanges.  
Yes, GovDeals meets this requirement. The Bill of Sale includes a disclaimer stating: "Asset is sold as is, where is, and without warranty. Once an asset is removed from the seller's premises, there is no refund of monies previously paid." All of GovDeals' clients are encouraged to obtain a signed Bill of Sale for every item picked up in order to retain a document the buyer has signed agreeing that no money will be refunded.

- f. The successful proposer shall have the ability to disperse sale proceeds to the participant agency on a time interval designated by the County.  
Yes, GovDeals meets this requirement. If the participant agency elects to utilize GovDeals' payment collection and remittance service, a payment totaling the sales of all assets paid for and picked up in the previous week will be remitted to the participant agency each Wednesday. GovDeals will not withhold payment of your auction proceeds during the 30-day chargeback window. The participant agency may choose remittance by ACH direct deposit or paper check.

## **Part D: Training and Support Services**

1. The successful proposer shall provide training and support services, at no cost to the participant agency, to assist in the implementation of the proposed online auction system, including but not limited to:
- a) Familiarization with the nature and operation of the proposed system
- GovDeals will provide on-site, hands-on training for as many participating agency employees as needed. The initial training session (60-90 minutes) is designed to teach the staff about GovDeals, operation of our web-based platform, how online auctions work, and best auction practices that will bring the highest possible returns to the selling agency.
- During training, the GovDeals CSR will show employees our auction website and explain in detail how bidding takes place and how our asset search engines work.
- All training will be held within the participating agency's live GovDeals account in order to provide staff (experienced and new) with hands-on experience interacting with the system. Training is customized to fit the needs of each client; therefore, separate training will be provided for each participating agency.
- b) Guidance in the posting of assets
- During training, once an overview of the GovDeals website and platform is completed, the CSR will then take the trainees into the selling agency's account. The group will review each screen and each step involved in the process of posting an asset to auction, procedures for releasing purchased assets to buyers, and accessing real-time, interactive reports.
- The GovDeals platform is designed for self-service operation by government entity sellers, facilitated by GovDeals representatives available by phone, email, and site visits to provide guidance and assistance. In addition to 24/7 support, GovDeals will provide assistance loading assets to auction at implementation or in the event a backlog occurs.
- Pinellas County only:** With reasonable notice (i.e. 2 weeks), GovDeals will provide on-site service to Pinellas County to list assets, including taking pictures and placing the required information on the GovDeals auction website. Participating agencies desiring the enhanced service model offered herein exclusively to cooperative contract holder Pinellas County are encouraged to contact GovDeals management to discuss pricing based on volume and other factors.
- c) Provide ongoing training and support, either on-site, webinars or via telephone
- GovDeals will provide a dedicated and experienced team to train and support Pinellas County and participating agency staff members throughout the duration of the contract. GovDeals has the capability and resources to provide training and customer service on-site or remotely by webinar, and we always prefer on-site training and service when possible. Due to Pinellas County's and some other participating agencies' ongoing experience with the

GovDeals platform, some or all of the typical implementation steps may not be necessary, enabling your staff to continue utilizing GovDeals seamlessly from the day of contract signing.

The participating agencies will be given thorough and up-to-date documentation and support materials, including a training video that focuses on loading assets into the GovDeals system. Our full written documentation that will be provided to the selling agencies includes a 46-page training guide, an extensive online help feature, numerous quick-reference resource, best practices recommendations, and a web-based library for immediate access to the latest editions of all guides and reference materials.

Your CSR will visit the County and participating agencies when scheduled and as needed to list assets, provide training and guidance, promote proven auction strategies, and discuss marketing opportunities. Your CSR has extensive experience with implementing and operating the GovDeals system and service for government agencies of all sizes. The County and participating agencies may contact their CSR(s) 24 hours a day by direct cell phone or email.

d) Procedures for taking and posting pictures of assets

Participant agency staff members will be trained on how to post assets to auction, including photos and other attachments. The CSR will also offer best practices guidelines regarding taking photographs for auction listings, as well as videos.

**Pinellas County only:** With reasonable notice (i.e. 2 weeks), GovDeals will provide on-site service to Pinellas County to list assets, including taking pictures and placing the required information on the GovDeals auction website. Participating agencies desiring the enhanced service model offered herein exclusively to cooperative contract holder Pinellas County are encouraged to contact GovDeals management to discuss pricing based on volume and other factors.

2. Technical Support

a) Successful proposer shall provide easily accessible and responsive technical support and customer services. Problems identified either by participant agency or buyer shall be responded to in writing within forty-eight (48) hours of notification.

Yes, GovDeals meets this requirement. GovDeals will provide easily accessible, highly responsive technical support and customer service to Pinellas County and its cooperative entities via a toll-free number to GovDeals' offices. Additionally, your dedicated CSR may be reached by direct cell phone or email 24 hours a day, 7 days a week.

If for any reason, the assigned CSR is not immediately available by cell phone or email, the participating agency may contact GovDeals' Client Help Desk. Staffed by fully trained CSRs, the Help Desk provides technical support, recommendations, and problem-solving. The Client Help Desk is available by toll-free phone, email, and live chat Monday through Friday.

GovDeals provides bidder support from a dedicated service center staffed by 7 experienced GovDeals employees. The Bidder Services Help Desk intakes more than 200 calls, emails, and live chats daily, and this team has a stellar 97% first-call resolution rate. The Bidder Services Help desk has employees who are fluent in Spanish, and we have a language service available if we need assistance communicating with a bidder who does not speak either English or Spanish.

## 3. Auction Reports

- a) The successful proposer shall maintain an inventory of all items listed for sale.

Yes, GovDeals meets this requirement. Robust real-time, interactive, and exportable reporting tools will be readily available within the participant agency's account for full audit tracking from the time the asset is loaded into the GovDeals system until payment has been made and the asset has been removed from the seller's premises by the buyer.

These reports include the Current Bid Report, which displays details of all of the participant agency's live asset auctions. This ad hoc report has the ability to show the asset ID and inventory numbers, description, reserve price if applicable, current bid amount, number of bids place, and time and date of auction close. Additionally, this report offers further information regarding the activity of each auction, such as number of visitors, number of hits, and number of watchers. The Current Bid Report may be exported to Microsoft Excel if desired. An example of this report is shown below.

Current Bid Report									
<input checked="" type="checkbox"/> Asset ID <input checked="" type="checkbox"/> Inventory ID <input checked="" type="checkbox"/> Description <input checked="" type="checkbox"/> # Visitors <input checked="" type="checkbox"/> Current Bid <input checked="" type="checkbox"/> # Bids <input checked="" type="checkbox"/> Auction End <input checked="" type="checkbox"/> # Hits <input checked="" type="checkbox"/> Reserve <input checked="" type="checkbox"/> Watchers <input type="checkbox"/> Include Assets with no Bids <input type="checkbox"/> Export to Excel <input type="button" value="Continue"/>									
9 auctions returned.									
ID #	Inventory ID	Description	Reserve	Current Bid	# Bids	Auction End	# Visitors	# Hits	# Watchers
434		John Deere Grader #5139	\$17,000.00	\$13,777.77	2	5/6/16 3:30 PM	384	486	32
439		Champion Grader 720A	\$45,000.00	\$35,000.00	2	5/6/16 3:35 PM	338	448	32
448		2005 Crown Victoria (13835)	\$1,000.00	\$600.10	1	5/6/16 3:50 PM	205	284	17
460		Star Board type material	\$0.00	\$25.00	1	5/6/16 3:40 PM	221	283	8
466		Furniture (lot 2)	\$0.00	\$37.00	5	5/13/16 3:05 PM	26	31	2
467		Office furniture (lot 4)	\$0.00	\$25.00	1	5/13/16 3:10 PM	18	19	0
468		1 1/2 ton a/c (lot 5)	\$0.00	\$25.00	1	5/13/16 3:15 PM	42	54	2
471		Work bench (lot8)	\$0.00	\$52.00	5	5/13/16 3:35 PM	41	51	3
472		Old library books (lot 9)	\$0.00	\$10.00	1	5/13/16 3:40 PM	32	39	2
			<b>\$63,000.00</b>	<b>\$49,551.87</b>					

- b) Within no later than ten (10) business days following the auction and upon request, the successful proposer shall provide the County with complete reports of all transactions to include:

- Identification of each item sold
- Number of bids received
- Name of the successful buyer including the complete address, phone number, email address
- Sale amount on the day of auction
- Commission charges and net proceeds

Yes, GovDeals meets this requirement. At any time, real-time reports are readily accessible within each participant agency's GovDeals account. The ad hoc Sold Assets Report will provide the participant agency with all of the data requested above. Our clients' most-utilized tool, the Sold Assets Report provides a summary of all assets sold within the selected date range.

As many as 42 data fields may be populated on this ad hoc report, including:

- ♦ Asset number
- ♦ Description
- ♦ Category
- ♦ Starting price
- ♦ Final sales price
- ♦ Number of bids received
- ♦ Auction end time and date
- ♦ Buyer name and address
- ♦ Sales tax amount
- ♦ VIN
- ♦ Selling department

Also, this report displays the total sales amount for the period selected. This ad hoc report can be exported to Microsoft Excel with a single click.

Buyer details, including phone number, are provided on the Seller's Certificate and Bill of Sale.

## EXHIBIT B : INSURANCE REQUIREMENTS

Within ten (10) days of contract award and prior to commencement of work, Contractor shall email certificate that is compliant with the insurance requirements to [CertsOnly-Portland@ebix.com](mailto:CertsOnly-Portland@ebix.com). If certificate received with proposal was a compliant certificate no further action may be necessary. It is imperative that proposer include the unique identifier, which will be supplied by the County's Purchasing Department. The Certificate(s) of Insurance shall be signed by authorized representatives of the insurance companies shown on the Certificate(s). A copy of the endorsement(s) referenced in paragraph 3.(d) for Additional Insured shall be attached to the certificate(s) referenced in this paragraph.

No work shall commence at any project site unless and until the required Certificate(s) of Insurance are received and approved by the County. Approval by the County of any Certificate(s) of Insurance does not constitute verification by the County that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate(s) of Insurance is in compliance with the requirements of the Agreement. County reserves the right to require a certified copy of the entire insurance policy, including endorsement(s), at any time during the RFP and/or contract period.

All policies providing liability coverage(s), other than professional liability and workers compensation policies, obtained by the Proposer and any subcontractors to meet the requirements of the Agreement shall be endorsed to include Pinellas County Board of County Commissioners as an Additional Insured.

If any insurance provided pursuant to the Agreement expires prior to the completion of the Work, renewal Certificate(s) of Insurance and endorsement(s) shall be furnished by the Proposer to the County at least thirty (30) days prior to the expiration date.

- (1) Proposer shall also notify County within twenty-four (24) hours after receipt, of any notices of expiration, cancellation, nonrenewal or adverse material change in coverage received by said Proposer from its insurer. Notice shall be given by certified mail to: Pinellas County, c/o Ebix BPO, PO Box 257, Portland, MI, 48875-0257; be sure to include your organization's unique identifier, which will be provided upon notice of award. Nothing contained herein shall absolve Proposer of this requirement to provide notice.
- (2) Should the Proposer, at any time, not maintain the insurance coverages required herein, the County may terminate the Agreement, or at its sole discretion may purchase such coverages necessary for the protection of the County and charge the Proposer for such purchase or offset the cost against amounts due to proposer for services completed. The County shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the County to purchase such insurance shall in no way be construed to be a waiver of any of its rights under the Agreement.

The County reserves the right, but not the duty, to review and request a copy of the Contractor's most recent annual report or audited financial statement when a self-insured retention (SIR) or deductible exceeds \$50,000.

If subcontracting is allowed under this RFP, the Prime Proposer shall obtain and maintain, at all times during its performance of the Agreement, insurance of the types and in the amounts set forth; and require any subcontractors to obtain and maintain, at all times during its performance of the Agreement, insurance limits as it may apply to the portion of the Work performed by the subcontractor; *but in no event will the insurance limits be less than \$500,000 for Workers' Compensation/Employers' Liability, and \$1,000,000 for General Liability and Auto Liability if required below.*

- (1) All subcontracts between Proposer and its subcontractors shall be in writing. Further, all subcontracts shall (1) require each subcontractor to be bound to Proposer to the same extent Proposer is bound to the County by the terms of the Contract Documents, as those terms may apply to the portion of the Work to be performed by the subcontractor; (2) provide for the assignment of the subcontracts from Proposer to the County at the election of Owner upon termination of the Contract; (3) provide that County will be an additional indemnified party of the subcontract; (4) provide that the County will be an additional insured on all insurance policies required to be provided by the subcontractor except workers compensation and professional liability; (5) provide waiver of subrogation in favor of the County and other insurance terms and/or conditions as outlined below; (6) assign all warranties directly to the County; and (7) identify the County as an intended third-party beneficiary of the subcontract. Proposer shall make available to each proposed subcontractor, prior to the execution of the subcontract, copies of the Contract Documents to which the subcontractor will be bound by this Section C and identify to the subcontractor any terms and conditions of the proposed subcontract which may be at variance with the Contract Documents.

Each insurance policy and/or certificate shall include the following terms and/or conditions:

- (1) The Named Insured on the Certificate of Insurance and insurance policy must match the entity's name that responded to the solicitation and/or is signing the agreement with the County. If Proposer is a Joint Venture per Section A. titled Joint Venture of this RFP, Certificate of Insurance and Named Insured must show Joint Venture Legal Entity name and the Joint Venture must comply with the requirements of Section C with regard to limits, terms and conditions, including completed operations coverage.

## EXHIBIT B : INSURANCE REQUIREMENTS

- (2) Companies issuing the insurance policy, or policies, shall have no recourse against County for payment of premiums or assessments for any deductibles which all are at the sole responsibility and risk of Contractor.
- (3) The term "County" or "Pinellas County" shall include all Authorities, Boards, Bureaus, Commissions, Divisions, Departments and Constitutional offices of County and individual members, employees thereof in their official capacities, and/or while acting on behalf of Pinellas County.
- (4) The policy clause "Other Insurance" shall not apply to any insurance coverage currently held by County or any such future coverage, or to County's Self-Insured Retentions of whatever nature.
- (5) All policies shall be written on a primary, non-contributory basis.
- (6) Any Certificate(s) of Insurance evidencing coverage provided by a leasing company for either workers compensation or commercial general liability shall have a list of covered employees certified by the leasing company attached to the Certificate(s) of Insurance. The County shall have the right, but not the obligation to determine that the Proposer is only using employees named on such list to perform work for the County. Should employees not named be utilized by Proposer, the County, at its option may stop work without penalty to the County until proof of coverage or removal of the employee by the contractor occurs, or alternatively find the Proposer to be in default and take such other protective measures as necessary.
- (7) Insurance policies, other than Professional Liability, shall include waivers of subrogation in favor of Pinellas County from both the Proposer and subcontractor(s).

The minimum insurance requirements and limits for this Agreement, which shall remain in effect throughout its duration and for two (2) years beyond final acceptance for projects with a Completed Operations exposure, are as follows:

(1) Workers' Compensation Insurance

Limit	Florida Statutory
Employers' Liability Limits	
Per Employee	\$500,000
Per Employee Disease	\$500,000
Policy Limit Disease	\$500,000

(2) Commercial General Liability Insurance including, but not limited to, Independent Contractor, Contractual Liability Premises/Operations, Products/Completed Operations, and Personal Injury.

Limits	
Combined Single Limit Per Occurrence	\$1,000,000
Products/Completed Operations Aggregate	\$1,000,000
Personal Injury and Advertising Injury	\$1,000,000
General Aggregate	\$2,000,000

(3) Business Automobile or Trucker's/Garage Liability Insurance covering owned, hired, and non-owned vehicles. If the Proposer does not own any vehicles, then evidence of Hired and Non-owned coverage is sufficient. Coverage shall be on an "occurrence" basis, such insurance to include coverage for loading and unloading hazards, unless Proposer can show that this coverage exists under the Commercial General Liability policy.

Limit	
Combined Single Limit Per Accident	\$1,000,000

(4) Cyber Risk Liability (Network Security/Privacy Liability) Insurance including cloud computing and mobile devices, for protection of private or confidential information whether electronic or non-electronic, network security and privacy; privacy against liability for system attacks, digital asset loss, denial or loss of service, introduction, implantation or spread of malicious software code, security breach, unauthorized access and use; including regulatory action expenses; and notification and credit monitoring expenses with at least minimum limits as follows:

Limits	
Each Occurrence	\$1,000,000
General Aggregate	\$1,000,000

For acceptance of Cyber Risk Liability coverage included within another policy required herein, a statement notifying the certificate holder must be included on the certificate of insurance and the total amount of said coverage per occurrence must be greater than or equal to the amount of Cyber Risk Liability and other coverage combined.

(5) Property Insurance Proposer will be responsible for all damage to its own property, equipment and/or materials.

## EXHIBIT C: FEE STRUCTURE & REPORTING

### 1. ONLINE AUCTION SERVICES WITH PAYMENT COLLECTION

- a. No fee to Agency; 12.5% fee to Buyer

- Example:

Winning Bid	Buyer's Premium (12.5%)	Buyer pays online	Contractor withholds	Agency Net Results (100% of proceeds to agency)
\$1,000	\$125	\$1,125	\$125	\$1,000

- b. Contractor shall collect auction payments online from winning bidders.
- c. Proceeds shall be remitted to participant agency on a weekly basis.
- d. Contractor shall maintain an inventory of all items listed for sale. A report of all transactions shall be submitted to the agency within no more than ten (10) business days, which at a minimum shall include:
- Identification of each item sold
  - Number of bids received
  - Name of successful buyer including complete address and contact information
  - Sale amount on the day of the auction
  - Buyer's fee
  - Net proceeds to Agency

### 2. REBATES

- a. On a quarterly basis, Contractor shall submit a payment to Pinellas County, as the Lead Agency, of two percent (2%) of its profit for transactions generated by the following cooperative members:
- City of Clearwater
  - City of Dunedin
  - City of Gainesville
  - City of Jacksonville
  - City of Tarpon Springs
  - Miami Dade County
  - Pasco County Schools
  - Pinellas County Board of County Commissioners
  - Pinellas Suncoast Transit Authority (PSTA)
  - Polk County
  - Tampa Bay Water
  - Tampa International Airport
- b. Such payment shall be accompanied by a report, which at a minimum shall include the following information:
- Agency Name
  - Transaction Date
  - Winning Bid
  - Buyer's Premium
  - Amount Contractor withholds (profit)
  - Amount due to Pinellas County

### 3. AUDIT

- a. All payments and reports shall be subject to audit, per Section 10 of the Services Agreement.

**EXHIBIT D: DISPUTE RESOLUTION FOR PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS IN  
MATTERS OF INVOICE PAYMENTS:**

**PAYMENT/INVOICES:**

SUPPLIER shall submit invoices for payment due as provided herein with such documentation as required by Pinellas County and all payments shall be made in accordance with the requirements of Section 218.70 *et. seq.* Florida Statutes, "The Local Government Prompt Payment Act." Invoices shall be submitted to the address below unless instructed otherwise on the purchase order, or if no purchase order, by the ordering department:

Finance Division Accounts Payable  
Pinellas County Board of County Commissioners  
P. O. Box 2438  
Clearwater, FL 33757

Each invoice shall include, at a minimum, the Supplier's name, contact information and the standard purchase order number. In order to expedite payment, it is recommended the Supplier also include the information shown in below. The County may dispute any payments invoiced by SUPPLIER in accordance with the County's Dispute Resolution Process for Invoiced Payments, established in accordance with Section 218.76, Florida Statutes, and any such disputes shall be resolved in accordance with the County's Dispute Resolution Process.

**INVOICE INFORMATION:**

<b>Supplier Information</b>	Company name, mailing address, phone number, contact name and email address as provided on the PO
<b>Remit To</b>	Billing address to which you are requesting payment be sent
<b>Invoice Date</b>	Creation date of the invoice
<b>Invoice Number</b>	Company tracking number
<b>Shipping Address</b>	Address where goods and/or services were delivered
<b>Ordering Department</b>	Name of ordering department, including name and phone number of contact person
<b>PO Number</b>	Standard purchase order number
<b>Ship Date</b>	Date the goods/services were sent/provided
<b>Quantity</b>	Quantity of goods or services billed
<b>Description</b>	Description of services or goods delivered
<b>Unit Price</b>	Unit price for the quantity of goods/services delivered
<b>Line Total</b>	Amount due by line item
<b>Invoice Total</b>	Sum of all of the line totals for the invoice

Pinellas County offers a credit card payment process (ePayables) through Bank of America. Pinellas County does not charge vendors to participate in the program; however, there may be a charge by the company that processes your credit card transactions. For more information please visit Pinellas County purchasing website at [www.pinellascounty.org/purchase](http://www.pinellascounty.org/purchase).

**EXHIBIT D: DISPUTE RESOLUTION FOR PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS IN  
MATTERS OF INVOICE PAYMENTS:**

Payment of invoices for work performed for Pinellas County Board of County Commissioners (County) is made, by standard, in arrears in accordance with Section 218.70, et. seq., Florida Statutes, the Local Government Prompt Payment Act.

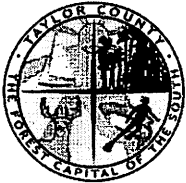
If a dispute should arise as a result of non-payment of a payment request or invoice the following Dispute Resolution process shall apply:

- A. Pinellas County shall notify a vendor in writing within ten (10) days after receipt of an improper invoice, that the invoice is improper. The notice should indicate what steps the vendor should undertake to correct the invoice and resubmit a proper invoice to the County. The steps taken by the vendor shall be that of initially contacting the requesting department to validate their invoice and receive a sign off from that entity that would indicate that the invoice in question is in keeping with the terms and conditions of the agreement. Once sign off is obtained, the vendor should then resubmit the invoice as a "Corrected Invoice" to the requesting department which will initiate the payment timeline.
  - 1.) Requesting department for this purpose is defined as the County department for whom the work is performed.
  - 2.) Proper invoice for this purpose is defined as an invoice submitted for work performed that meets prior agreed upon terms or conditions to the satisfaction of Pinellas County.
- B. Should a dispute result between the vendor and the County about payment of a payment request or an invoice then the vendor should submit their dissatisfaction in writing to the Requesting Department. Each Requesting Department shall assign a representative who shall act as a "Dispute Manager" to resolve the issue at departmental level.
- C. The Dispute Manager shall first initiate procedures to investigate the dispute and document the steps taken to resolve the issue in accordance with section 218.76 Florida Statutes. Such procedures shall be commenced no later than forty-five (45) days after the date on which the payment request or invoice was received by Pinellas County, and shall not extend beyond sixty (60) days after the date on which the payment request or invoice was received by Pinellas County.
- D. The Dispute Manager should investigate and ascertain that the work, for which the payment request or invoice has been submitted, was performed to Pinellas County's satisfaction and duly accepted by the Proper Authority. Proper Authority for this purpose is defined as the Pinellas County representative who is designated as the approving authority for the work performed in the contractual document. The Dispute Manager shall perform the required investigation and arrive at a solution before or at the sixty (60) days timeframe for resolution of the dispute, per section 218.76, Florida Statutes. The County Administrator or his or her designee shall be the final arbiter in resolving the issue before it becomes a legal matter. The County Administrator or his or her designee will issue their decision in writing.
- E. Pinellas County Dispute Resolution Procedures shall not be subject to Chapter 120 of the Florida Statutes. The procedures shall also, per section 218.76, Florida Statutes, not be intended as an administrative proceeding which would prohibit a court from ruling again on any action resulting from the dispute.
- F. Should the dispute be resolved in the County's favor interest charges begin to accrue fifteen (15) days after the final decision made by the County. Should the dispute be resolved in the vendor's favor the County shall pay interest as of the original date the payment was due.
- G. For any legal action to recover any fees due because of the application of sections 218.70 et. seq., Florida Statutes, an award shall be made to cover court costs and reasonable attorney fees, including those fees incurred as a result of an appeal, to the prevailing party. If it is found that the non-prevailing party held back any payment that was the reason for the dispute without having any reasonable lawful basis or fact to dispute the prevailing party's claim to those amounts.

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

**County Commission Agenda Item**

**SUBJECT/TITLE:**



**THE BOARD TO APPROVE HURRICANE IRMA GRANT REIMBURSEMENT FEDERALLY FUNDED SUBGRANT AGREEMENT Z0546-7.**

**Meeting Date:**

**MAY 6, 2019**

**Statement of Issue:** The board to approve a sub-grant agreements between FDEM and Taylor County for reimbursements funding for Hurricane Irma (DR 4337) expenses. Z0546-7.

**Recommendation:** APPROVE

**Fiscal Impact:** \$ NONE **Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** KRISTY ANDERSON, EM DIRECTOR

**Contact:** 850-838-3575

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** Taylor County submitted projects to FEMA after Hurricane Irma due to storm related expenses. Taylor County is now requesting these funds to be reimbursed. In order to receive these funds, Taylor County must sign a sub-grant agreement with FDEM.

**Options:** 1. APPROVE

**Attachments:** 1. Federally Funded Sub-award and grant agreement for Z0546- Donated Resources – CERT Volunteers.

**MODIFICATION # Z0546-7 TO SUBGRANT AGREEMENT  
BETWEEN THE DIVISION OF EMERGENCY  
MANAGEMENT AND  
Taylor County**

This Modification is made and entered into by and between the State of Florida, Division of Emergency Management ("the Division"), and Taylor County ("Sub-Recipient"), to modify Contract Number Z0546, which began on 9/04/2017 ("the Agreement").

WHEREAS, the Division and the Sub-Recipient have entered into the Agreement, pursuant to which the Division has provided a Subgrant to Sub-Recipient under the public assistance program of \$189,107.96 in funds; and,

WHEREAS, the Division and Sub-Recipient desire to modify the Agreement by increasing the Federal funding \$2,460.46 under the Agreement.

WHEREAS, the Division and the Sub-Recipient desire to modify the Scope of Work.

WHEREFORE, in consideration of the mutual promises of the parties contained herein, the parties agree as follows:

1. The Agreement is hereby amended to increase the Federal funding by \$2,460.46 and the State share by \$239.93 for the maximum amount payable under the Agreement to \$191,808.35.
2. The Scope of Work, Attachment A to the Agreement, is hereby modified as set forth in the 7th Revised Attachment A to this Modification, a copy of which is attached hereto and incorporated herein by reference.
3. All provisions of the Agreement being modified and any attachments thereto in conflict with this Modification shall be and are hereby changed to conform with this Modification, effective as of the date of the last execution of this Modification by both parties.
4. All provisions not in conflict with this Modification remain in full force and effect, and are to be performed at the level specified in the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Modification as of the dates set out below.

**SUB-RECIPIENT:** \_\_\_\_\_ Taylor County \_\_\_\_\_

By: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_

**DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name and Title: **Jared Moskowitz, Director**

Date: \_\_\_\_\_

## Attachment A - 7th Revision

### Budget and Project List

#### **Budget:**

The Budget of this Agreement is initially determined by the amount of any Project Worksheet(s) (PW) that the Federal Emergency Management Administration (FEMA) has obligated for a Sub-Recipient at the time of execution. Subsequent PWs or revisions thereof will increase or decrease the Budget of this Agreement. The PW(s) that have been obligated are:

DR-4337			Sub-Recipient: Taylor County								
PW #	Cat	Project Title	Federal Share	Fed %	State Share	State %	Local Share	Local %	Total Eligible Amount	POP Start Date	POP End Date
629	A	Debris burn at Landfill on contract: 10/18 - 12	\$23,688.00	80.00%	\$2,961.00	10.00%	\$2,961.00	10.00%	\$29,610.00	9/04/2017	3/10/2018
855	A	Debris Removal 10/18 - 12/16	\$17,051.98	80.00%	\$2,131.50	10.00%	\$2,131.50	10.00%	\$21,314.98	9/04/2017	3/10/2018
950	A	Debris Removal 9/18 - 10/17	\$20,879.90	90.00%	\$1,160.00	5.00%	\$1,159.99	5.00%	\$23,199.89	9/04/2017	3/10/2018
1239	B	Emerg Prot Meas - all except Cut & Push	\$32,200.11	100.00%	\$0.00	0.00%	\$0.00	0.00%	\$32,200.11	9/04/2017	3/10/2018
1267	A	Debris Grind & Haul - Contract - 12/17/17 - 3/3	\$34,369.50	75.00%	\$5,728.25	12.50%	\$5,728.25	12.50%	\$45,826.00	9/04/2017	3/10/2018
1279	A	Debris Removal 9/4 - 9/17	\$24,796.65	75.00%	\$4,132.78	12.50%	\$4,132.77	12.50%	\$33,062.20	9/04/2017	3/10/2018
1529	B	Taylor County School District- Sheltering	\$12,281.70	100.00%	\$0.00	0.00%	\$0.00	0.00%	\$12,281.70	9/04/2017	3/10/2018
1697	B	Donated Resources - CERT volunteers	\$2,460.46	83.68%	\$239.93	8.16%	\$239.93	8.16%	\$2,940.32	9/04/2017	3/10/2018
1876	E	Jail roof, Jail mtc shed A/C lines supports, EO	\$6,622.79	75.00%	\$1,103.80	12.50%	\$1,103.80	12.50%	\$8,830.39	9/04/2017	3/10/2019
Total:			\$174,351.09		\$17,457.26		\$17,457.24		\$209,265.59		

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

**County Commission Agenda Item**

**SUBJECT/TITLE:**



Board to consider request to transfer \$3,000.00 from contingency for repairs to the Historical Society building roof.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** Request to transfer from contingency

**Fiscal Impact:** \$3,000.00

**Budgeted Expense:** Yes ☐ No ☒ N/A ☐

**Submitted By:** Danny Griner

**Contact:** building.director@taylorcountygov.com

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The Historical Society Building staff reported roof leaks to maintenance staff during the past year. Based on this information a roofing contractor assessed the roof and using their recommendation maintenance staff prepared a work write up and requested quotes from four roofing contractors. The work write up included two options. The second options includes replacing all roof screws on the building with oversized lifetime ZAC screws and replacing all pipe flashing. It is staff's desire to pursue Option 2. The results of the quotes are as follows:

COMPANY	OPTION 1	OPTION 2
LEWIS WALKER ROOFING	\$1,600.00	\$3,100.00
OGLES ROOFING	No quote	No quote
JOEY CARLTON	No quote	No quote
DUCKSWORTH ROOFING	No quote	No quote

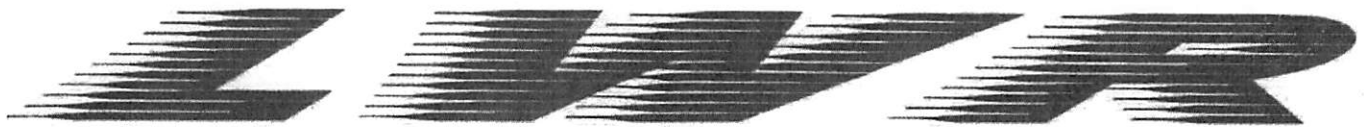
The repair and maintenance line item of the Historical Society budget presently contains \$1,830.00. Staff is requesting that the Board approve the transfer of **\$3,000.00** so that there will still be sufficient general maintenance funds in the budget for normal repairs.

**Options:**

1. Approve \$3,000 transfer
2. Choose not to approve transfer

**Attachments:**

1. Copy of quote from Lewis Walker Roofing



# LEWIS WALKER ROOFING INC.

## 1-866-WLW-ROOF

Serving over 50 counties in North Florida & South Georgia

**RESIDENTIAL:** Lake City, Live Oak, Branford, Lake Butler, Starke, Jacksonville, Green Cove Springs, St. Augustine, Ocala, Williston, Valdosta

**COMMERCIAL:** Serving the South Eastern United States

Mailing: P.O. Box 2147 Lake City, FL 32056

Fax: 386-719-4472

M: 4 WK: 2 # 19

Proposal No. 2768

DATE: 4/16/2019

PROPOSAL SUBMITTED TO:

WORK TO BE PERFORMED AT:

NAME: CITY OF PERRY / COUNTY  
ADDRESS: HISTORICAL BUILDING  
118 E MAIN STREET, PERRY  
PHONE: RICHARD TAYLOR - 850-843-1821

ADDRESS: SAME

Lewis Walker Roofing, Inc. hereby proposes to furnish the materials and perform the labor necessary for the completion of:

OPTION #1:

\* REMOVE (1) 31' WHITE PBR ROOF PANEL THAT FURNACE PIPE RUNS THROUGH.  
\* REPLACE PANEL WITH NEW WHITE PBR, REPLACE SCREW ON PANEL, REPLACE  
1 #6 HIGHTEMP PIPE FLASHING

\* COAT TRANSITION WITH ELASTOMETIC COATING TO STOP WATER  
FROM RUNNING BACK PRICE = \$1,600.00

Guaranteed Best Service  
Guaranteed Best Warranties  
Guaranteed Best Prices

OPTION #2:

INCLUDES ALL ABOVE

\* REPLACE ALL SCREWS ON BUILDING WITH OVERSIZED LIFETIME ZAC SCREWS  
\* REPLACE ALL PIPE FLASHING, #3, #5. PRICE = \$3,100.00

Any woodwork is additional, labor plus materials  
Woodwork is \$42.00 per hour.

Comments: OPTION 1 = \$1,600.00

OPTION 2 = \$3,100.00

Dollars (\$ )

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control.

Respectfully Submitted: DANIEL BYRD

386-628-6763 / daniel.lw@inc@gmail.com

50% DOWN PAYMENT DUE AT SIGNING.  
THE TOTAL AMOUNT SHALL BE DUE UPON COMPLETION.

### ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

*County Commission Agenda Item*

**SUBJECT/TITLE:**



**THE BOARD TO CONSIDER APPROVAL OF THE RENEWAL OF A TWO YEAR LEASE AGREEMENT FOR OFFICE SPACE BETWEEN TAYLOR COUNTY FOR GUARDIAN AD LITEM PROGRAM AND DR. JOHN M. WELLS, JR.**

**MEETING DATE REQUESTED:**

**MAY 6, 2019**

**Statement of Issue: THE GUARDIAN AD LITEM PROGRAM IS REQUESTING RENEWAL OF A TWO YEAR LEASE AGREEMENT FOR OFFICE SPACE.**

**Recommended Action: RENEW LEASE AGREEMENT**

**Fiscal Impact: \$350.00 PER MONTH**

**Budgeted Expense: YES**

**Submitted By: LAWANDA PEMBERTON, ADMINISTRATOR**

**Contact: 850-838-3500 EXT 6**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The rent for this office space has remained \$350 monthly for several years. This slightly over 1000 sq. ft. office conforms to state space configuration standards of no more 180 sq. ft. per full-time employee. Currently there are 2 full-time and one part-time employee. The unit includes a reception area, file and record storage room.

**Options:**

**Attachments: Chapter 60H-2**

**CHAPTER 60H-2**  
**SPACE ALLOCATIONS IN STATE-OWNED OFFICE BUILDINGS AND PRIVATELY-OWNED BUILDINGS**

60H-2.001	Definitions
60H-2.002	Space Allocation and Configuration Standards
60H-2.0021	Space Allocation and Configuration Standards
60H-2.0022	Agency Space Allocation Plans (Repealed)
60H-2.003	Department Standard Method of Space Measurement
60H-2.005	Rental Rates

**60H-2.001 Definitions.**

For the purpose of this chapter, each of these words shall have the following meanings:

- (1) Agency – as the context requires, means an official, officer, commission, authority, council, committee, department, division, bureau, board, section, or other unit or entity of the executive branch of State government.
- (2) Department – State of Florida Department of Management Services.
- (3) Secretary – the Secretary of the Department of Management Services or his/her designee by written order.
- (4) Division Director – the Director of the Division or his/her designee by written order.
- (5) State-owned building – any state-owned office building as defined under Section 255.248, F.S., and specifically excluding Supreme Court building pursuant to Section 272.04, F.S.

*Rulemaking Authority 255.249, 255.503(11) FS. Law Implemented 255.249(1), (9), 255.503, 272.04, 288.18(2) FS. History—New 8-11-75, Amended 4-25-79, Formerly 13D-8.01, Amended 3-18-86, Formerly 13M-2.001, Amended 2-21-96, 4-27-04, 9-1-05, 4-29-10.*

**60H-2.002 Space Allocation and Configuration Standards.**

- (1) The Department shall have authority to approve allocation of space in all state-owned and privately-owned leases.
- (2) To the extent possible, without sacrificing critical public or client services, agencies are directed to obtain an average allocation of space, not to exceed, 180 Net Usable Square Feet per full-time employee measured in accordance with Rule 60H-2.003, F.A.C.
- (3) Approval of space allocation shall be obtained from the Department in accordance with Rule 60H-1.002, F.A.C.
- (4) The following types of space are exempt from the space allocation standards and are not counted in the average allocation of space referenced in subsection 60H-2.002(2), F.A.C.:
  - (a) Public use space including reception areas, service counters and interview rooms.
  - (b) Special use space including rooms dedicated as laboratories, mail rooms, large conference, file or copy rooms, training rooms, records storage and warehouses, LAN rooms and cafeterias.

*Rulemaking Authority 255.249, 255.503(11) FS. Law Implemented 255.249(1), (3), (9)(d), 255.503, 272.04, 288.18(2) FS. History—New 8-11-75, Amended 4-25-79, Formerly 13D-8.02, Amended 3-18-86, Formerly 13M-2.002, Amended 2-21-96, 4-27-04, 9-1-05, 4-29-10.*

**60H-2.0021 Space Allocation and Configuration Standards.**

The Department of Management Services' Space Allocation and Configuration Standards shall be used by agencies for all office space and in preparing Space Allocation Plans.

- (1) Purpose. The purpose of these Standards is to:
  - (a) Provide a safe, comfortable, and productive environment for all employees and visitors.
  - (b) Ensure efficient use of building HVAC, electrical, and mechanical systems.
  - (c) Ensure that new furniture and equipment does not exceed the building's HVAC and electrical capacity.
- (2) Scope. The scope of these Standards applies to state-owned buildings and private sector space as defined in Rule 60H-2.001, F.A.C.
- (3) General Guidelines.
  - (a) To improve space utilization and maintain required circulation, consideration should be given to purchasing lateral files and creating central file areas or rooms.
  - (b) The use of demountable walls for constructed offices and conference rooms are encouraged for greater flexibility.

(c) Shared workstations layouts and the creation of neighborhoods are encouraged for employees with similar job functions.

**(4) Space Allocation and Configuration Standards.**

(a) To the extent possible without sacrificing critical public or client services, agencies are directed to obtain an average allocation of space, not to exceed, 180 usable square feet per full-time employee measured as usable square feet in Rule 60H-2.003, F.A.C., Space Measurement.

(b) Exceptions to the space allocation standard shall include:

1. Public use space, which shall consist of reception areas, service counters, and interview rooms.

2. Special use space, which shall consist of drug laboratories, mail rooms, large conference areas, large file rooms, training facilities, large copy rooms, records storage, supply/warehouse space, LAN rooms, and cafeterias.

(c) Space allocation and configuration standards shall be documented for each state-owned office building and privately owned office building on the Department of Management Services' Space Allocation Worksheet (Form 4100, effective January, 2004, incorporated by reference in this rule).

*Rulemaking Authority 255.249(9)(d), 255.503(11), 272.04 FS. Law Implemented 255.249(1), (9)(d), 255.503(2) FS. History—New 4-27-04, Amended 9-1-05.*

**60H-2.0022 Agency Space Allocation Plans.**

*Rulemaking Authority 255.249(4)(d), 255.503(11), 272.04 FS. Law Implemented 255.249(1), (3)(c), (4)(d), 255.503(2) FS. History—New 4-27-04, Repealed 4-29-10.*

**60H-2.003 Department Standard Method of Space Measurement.**

(1) The Department's Standard Method of Space Measurement shall be Net Usable Square Footage as used in measuring the square footage of all leases.

(2) For the purposes of Agency Leases of real property, Net Usable Square Feet shall be defined as square footage which has usable value.

(a) Net Usable Square footage includes:

1. All space which has usable value within the Agency's exclusive use and control; and

2. One half of walls which are shared by two separate tenants; and

3. Columns and projections which are part of the structure of a building; and

4. Corridors in the leased space or for exclusive access to the leased space.

(b) Net Usable Square Footage does not include:

1. Building vertical penetrations such as vertical air ducts, furnace or flue shafts, elevator shafts or exit stairwells; or

2. Space unavailable for lease such as public corridors, lobbies or reception areas, waiting areas or elevator lobbies, stairways or bathrooms; or

3. Space designated to the provision of building services such as mechanical rooms, elevator equipment rooms, janitorial closets or electrical rooms.

(3) Agencies shall pay rent in leased spaces for Net Usable Square Footage only.

(4) This method of space measurement shall be applied to bids, proposals or other offers by prospective lessors, public and private.

*Rulemaking Authority 255.249, 255.25, 272.04, 288.18 FS. Law Implemented 255.249(9)(c), 255.25(2), 272.04, 288.18(2) FS. History—New 8-11-75, Amended 4-25-79, Formerly 13D-8.03, 13M-2.003, Amended 2-21-96, 4-27-04, 9-1-05, 4-29-10.*

**60H-2.005 Rental Rates.**

(1) Rates to be assessed agencies occupying space in Department-managed facilities shall be determined and established annually by the Department in accordance with Section 255.51, F.S., fulfilling the obligations of the Florida Facilities Pool Revenue Bond Resolution and maintaining the public's real estate investment. Rates shall be made known to the agencies for assistance in their planning and budgeting for such occupancy. In determining the rental rate, the Department shall take into account the following expenses incurred during the ensuing fiscal year:

(a) The amount of debt service charges or any higher amount determined by the Department that must be paid during the fiscal year to the State Board of Administration or any other trustee for any debt obligations incurred by the Department for the pool facilities program.


(b) The necessary deposits or any higher amount determined by the Department, if any, to a working capital reserve, contingency reserve or other type of reserve pledged to the security of any debt obligations incurred by the Department for the pool facilities program.

(c) Necessary deposits for capital maintenance to the Capital Depreciation Reserve authorized under the Florida Building and Facilities Act.

(d) Projected operating and regular maintenance expenses to be incurred during the fiscal year for all pool facilities and expenses incurred by the Department in managing the pool facilities and for administering the fixed capital outlay program and the pool.

(2) Rates shall take into account the type of space leased by the agencies and the service elements offered and special request.

*Rulemaking Authority 255.249, 255.503(11) FS. Law Implemented 255.249(9)(g), 255.503, 288.18(3) FS. History—New 8-11-75, Amended 4-25-79, Formerly 13D-8.05, Amended 3-18-86, Formerly 13M-2.005, Amended 9-1-05, 4-29-10.*



## COMMERCIAL LEASE

**THIS COMMERCIAL LEASE**, is executed the 31st day of May, 2019 by and between **Dr. John M. Wells Jr.** ("Landlord" or "Lessor"), whose address is **6300 Walkabout Lane, Tallahassee, Florida 32309-9040** and **Taylor County, Florida** ("Tenant" or "Lessee"), whose address is **103 West Bay Street, Perry, Florida 32347**.

**WHEREAS**, Tenant wishes to lease from Landlord the "Leased Premises" pursuant to the terms and conditions set forth in this lease and as defined or otherwise set forth in this Lease.

**NOW THEREFORE**, in consideration of these premises and the mutually beneficial provisions set forth below, Landlord and Tenant agree as follows:

1. **Premises.** Landlord leases to Tenant and Tenant leases from Landlord, subject to the terms, covenants and conditions of this lease, the "Leased Premises" described as follows: **103 West Bay Street, Perry, Florida 32347**.
  2. **Term and Commencement.** The term of this lease begins on **31 May 2019**, and ends on **1 June 2021**. This lease may be extended by a mutual agreement in writing signed by both Landlord and Tenant.
  3. **Rent.** As rent ("Rent"), Tenant shall pay at Landlord's address stated above, monthly rent in the amount of **\$350.00 (Total \$350.00)**, together with all sales taxes and similar excise taxes imposed by the State of Florida or other governmental unit upon or with respect to the Rent. Payments shall be made in full, plus sales tax payable on the first (1st) day of each month of the lease. If rent is not paid in full by the fifth (5th) of the month, a **\$100.00** late fee will be due; provided, however, that this five (5) day grace period does not prevent Landlord from commencing eviction proceedings.
- LANDLORD'S ACCEPTANCE OF ANY PARTIAL RENT PAYMENT BY TENANT DOES NOT WAIVE LANDLORD'S RIGHT TO THE FULL RENT DUE HEREUNDER OR IMPAIR LANDLORD'S EVICTION RIGHTS AND REMEDIES. LANDLORD MAY SEEK COLLECTION OF ALL RENTS DUE HEREUNDER OR COMMENCE EVICTION ACTIONS AT ANYTIME AFTER ACCEPTANCE OF A PARTIAL PAYMENT.**
4. **Rental adjustment.** Additional rental cost may be adjusted if taxes and/or insurance increases during the two year period of this lease.
  5. **Condition of the Premises.** Tenant has examined the Premises, is familiar with the condition of the Premises, and accepts them "as is," "with all faults," in their present condition. Tenant shall be responsible for any and all maintenance/upkeep for the premises.



**6. Use of Premises.** Tenant may use the premises only as follows: **State of Florida Guardian ad Litem Office** or uses reasonably incidental and related thereto for which the current condition of the premises is suitable. Tenant shall comply with the provisions of the Lease and with all laws, rules, regulations and ordinances applicable to the permitted use of the premises. Tenant shall not use or permit the Premises to be used for any unlawful purpose, for any purpose that will affect Landlord's ability to obtain fire or other insurance or cause an increase in the premiums for such insurance, for any purpose that is prohibited in the Lease or that may otherwise interfere with the operation of the Building as a first class office building.

**7. Alterations and Improvements.** Tenant may not make any changes, alterations, or improvements, or install any equipment or fixtures in or to the Premises during the term of this lease without Landlord's written approval. Landlord shall make diligent efforts to respond to Tenant within 5 business days of receipt of written request.

**8. Insurance.** Taylor County has insurance and does not waive sovereign immunity, pursuant to Chapter 768.28 Florida Statutes.

**9. Liability and Indemnity.** Landlord is not liable or responsible to Tenant or to any other person on or about the Premises with Tenant's knowledge or consent, for damages or loss to person or property arising from or in any way related to Tenant's use of the premises.

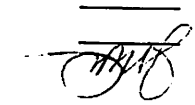
Tenant's property is on or about the Premises at Tenant's sole risk. Tenant releases Landlord from all claims of any kind Tenant may have for damages to or loss of Tenant's property located in or about the Premises.

Tenant occupies the Premises at its own risk. Tenant releases Landlord from all claims of any kind Tenant may have arising for personal injury or loss of life in or about the Premises, unless the personal injury or loss of life is proximately caused by Landlord's willful and intentional misconduct.

Tenant shall indemnify, defend, and hold Landlord harmless of and from all claims, suits, liabilities, damages, fines, penalties, charges, losses, costs, and expenses, related to Tenant's use or occupancy of the Premises, or arising from, or in any way related to the acts or omissions of Tenant, its employees, agents, and invitee, including, but not limited to, the release, storage, or disposal or presence of hazardous waste on the Premises.

Tenant shall promptly notify Landlord of any damage to the Premises, any accident in or about the Premises, or any defect in the Premises or in any of Tenant's alterations, improvements, equipment, and fixtures installed in or about the Premises.

**10. Destruction.** If the Premises are damaged or destroyed by any casualty to such an extent that the Premises are untenable (and the damage or destruction is not proximately related to the negligence or willful misconduct of Tenant, its employees, agents, or invitee), the Rent shall be abated for the period and in an amount corresponding to the extent to which the Premises are untenable. Under no circumstances will Landlord be responsible to Tenant for consequential damages resulting from Tenant's inability to use the Premises during the period of untenability or from the failure to make the Premises tenantable again.



**11. Condemnation.** If all or such a substantial portion of the Premises is taken under the power of eminent domain (or sold to the condemning authority under threat of condemnation) that the Premises are no longer suitable for Tenant's authorized use, this lease shall terminate on the date title to the premises is vested in the condemning authority, and the Rent shall be equitably adjusted. Under no circumstances, will Landlord be responsible to Tenant for consequential damages resulting from Tenant's inability to use the Premises because of condemnation.

If a portion of the Premises is taken under the power of eminent domain (or sold to the condemning authority under threat of condemnation) and the Premises are still suitable for Tenant's authorized use, this Lease shall, at Landlord's option, continue in full force and effect, but the rent shall be equitably adjusted to reflect the impairment, if any, of Tenant's use of the Premises.

Tenant waives all claims it may have to any condemnation award, whether for diminution in value of the leasehold or the fee, provided, however, that Tenant may claim such compensation from the condemning authority as may be due Tenant for damage to tenant's business and property, if such claim may be made separate from any claim by Landlord, and without prejudice to or reduction of Landlord's award.

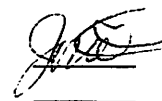
**12. Inspection by Landlord.** Landlord, or its agents may enter the Premises during reasonable hours and with reasonable prior written or verbal notice to tenant for the following purposes: (1) to inspect the Premises; (2) to maintain or repair the Premises (if such maintenance or repair is considered necessary by Landlord in its sole discretion); and (3) to exhibit the premises to prospective purchasers, mortgagees, and tenants. Inspection is to be made with representative of Tenant.

**13. Surrender.** At the expiration of the term of this lease (whether through the passage of time or otherwise), Tenant shall surrender the Premises to Landlord in as good condition as existed when Tenant took possession, normal wear and tear, and damage by unavoidable casualty excepted. All alterations, additions, and improvements on or about the premises shall remain and become part of the Premises, and shall be surrendered in good and working order.

**14. Assignment and Subletting.** Tenant shall only be allowed to assign its interest in this lease with Landlord's prior written consent; provided, however, in the event of an assignment, that Tenant's liability for all rent due shall not be abated, and Tenant shall personally guarantee the payment of all rent from any sub-tenant, and Tenant shall remain personally liable for the remaining rent to be paid under this lease. Tenant shall also be jointly and severally liable for ALL DAMAGES caused or incurred by a sub-tenant.

**15. Prohibition against Liens.** Tenant shall not cause or permit and shall promptly remove any mechanic's or materialmen's liens imposed against the Premises for goods or services furnished to Tenant.

**16. Subordination and Attornment.** Tenant acknowledges and agrees that this lease is, at Landlord's option, subject to and subordinated to any mortgage now or hereafter placed on the Premises or on the Lease. This provision is self-executing in that it constitutes Tenant's subordination agreement, but



Tenant agrees to execute any and all additional instruments reasonably requested by Landlord evidencing Tenant's subordination.

Tenant's failure to execute any instrument of subordination or attornment as provided in this paragraph constitutes a default by tenant as provided in Paragraph 17.

**17. Default.** Tenant's failure to perform or comply with any provisions of the Lease constitutes a default by tenant entitling Landlord to exercise the remedies set forth in Paragraph 18.

**18. Landlord's Remedies.** Upon Tenant's default, in addition to any other remedy available at law or in equity, Landlord shall have all the rights and remedies of Landlord under the Lease. Tenant agrees to pay Landlord all costs and expenses including reasonable attorneys' fees incurred by Landlord in:

- (a) Enforcing the terms of this Lease; or
- (b) Obtaining the remedies provided in the Lease or otherwise available at law or in equity.

**19. No Waiver by Landlord.** Landlord's waiver of a breach of any term of this lease is not a waiver of any subsequent breach of the same term or a waiver of any other term of the lease.

**20. Holding Over.** If Tenant remains in possession of the Premises after the expiration or termination of the term (if the initial term is not renewed), or at the expiration of the renewal term, with Landlord's consent but without executing a new lease, Tenant will occupy the Premises as a tenant from month-to-month at a rental rate equal to twice the monthly rental installment paid during the last month of the term of this lease, and subject to all the other terms and conditions of this lease to the extent that those terms and conditions are applicable to a month-to-month tenancy.

**21. Benefits and Burdens.** The provisions of this lease bind and are for the benefit of Landlord and Tenant, their respective heirs, successors, and assigns.

**22. Radon.** Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that exceed federal and state guidelines have been found in Florida. Additional information regarding radon and radon testing may be obtained from your county public health unit.

**23. Payment of Utilities and Expenses.** Tenant shall pay for all electrical, water, and sewage utilities, all janitorial costs, and all building signage. Landlord shall pay all real estate taxes.

**24. Animals/Pets.** Tenant shall not have any animals on the premises except as provided for service animal compliance with the American's With Disabilities Act.

**25. Functioning Systems.** Tenant is accepting property in it's as is condition and shall be solely responsible for any and all maintenance and upkeep.

**26. Choice of Law.** This lease shall be governed by the laws of the State of Florida.



27. **Waiver of Trial by Jury.** Landlord and Tenant waive their right to trial by jury in any action or proceeding brought by Landlord or Tenant pertaining to or in any way connected with this lease or Tenant's occupancy of the Premises.

28. **Recording.** Tenant shall not record this lease or any memorandum of this lease in the public records of Taylor County, Florida, and, if Tenant records this lease or any memorandum of this lease in violation of this provision, irrevocably appoints Landlord as Tenant's attorney-in-fact to cancel of record the recorded lease or memorandum.

29. **Time is of the Essence.** Tenant agrees that time is of the essence in the performance of all covenants and obligations required of Tenant for this lease.

30. **Attorney Fees and Costs.** In connection with any litigation, including appeals, arising out of this contract, the prevailing party shall be entitled to recover all costs incurred, including reasonable attorney's fees.

31. **Modification.** This lease may be modified only by a written agreement signed by all parties.

32. **Notices.** All notices or other communications required or permitted between the parties to this lease (unless otherwise specifically provided) must be in writing and delivered by hand delivery or by U.S. certified mail, return receipt requested, postage prepaid, to the addresses set forth on page 1 of this lease, or to such other address designated by the parties in writing. Notices are properly delivered when received, if delivered by hand, or when mailed, if delivered by mail, except notices of address changes which are properly delivered only when received.

**IN WITNESS WHEREOF,** the parties have executed this lease the date first stated above.

Signed, sealed and delivered  
In the presence of:

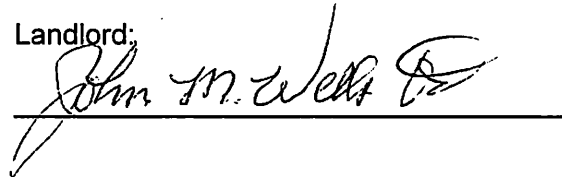
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Signature

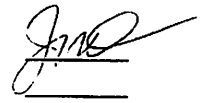
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Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

Landlord:





Tenant:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### *County Commission Agenda Item*

**SUBJECT/TITLE:**

The Board to ratify the signature of the County Engineer on the River Cost Share Program Application to Suwannee River Water Management District.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** To submit application for funding assistance for a county wide stormwater restoration project.

**Recommended Action:** Approve

**Fiscal Impact:** Approximately \$60,256

**Budgeted Expense:** No

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 850-838-3500 ext. 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The County Engineer and Public Works Director compiled a county-wide list of damaged constricted conveyances for submission to Suwannee River Water Management District as a project to be considered for "River Grant" funding. This project would aid in accomplishing restoration to existing storm water conveyance systems.

**Options:**

**Attachments:** Application



14

## RIVER Cost Share Program Application

**\*\* Download and save this form before proceeding\*\***  
Return the form as an attachment, do not scan

### INSTRUCTIONS FOR USE OF THIS FORM:

This form is designed to assist in submitting a complete application for consideration by the Suwannee River Water Management District (District) for the RIVER Cost Share Program. Detailed guidance on completing this application can be found in the RIVER Funding Guidance Document. All sections of the form must be completed to be considered a complete application. If additional space is needed to fully complete a section, please attach separately. County governments, municipalities, water supply authorities, and other interested public and private entities as determined eligible may submit.

A. BASIC INFORMATION	
<b>A-1</b>	<b>NAME OF ENTITY / ORGANIZATION:</b> Taylor County Board of County Commissioners <b>PROJECT NAME</b> <i>(please see below)</i> : Stormwater Restoration
<b>A-2</b>	<b>Contact information of project manager or contact person:</b> Kenneth Dudley <i>(District will send correspondence concerning this application ONLY to this person)</i> Name/title: Kenneth Dudley, County Engineer Email address: county.engineer@taylorcountygov.com Mailing address: 201 East Green Street, Perry, FL 32347 Office Phone: ( 850 ) 838-3500 ext. 4      Mobile Phone: (      )
<b>A-3</b>	<b>Contact information of person with authority to enter into a contractual agreement, if other than project manager or contact person:</b> If same as A-2 above, do not complete this section. Name/title: LaWanda Pemberton, County Administrator Email address: LPemberton@taylorcountygov.com Mailing address: 201 East Green Street. Perry, FL 32347 Office Phone: ( 850 ) 838-3500 ext. 6      Mobile Phone: (      )
<b>A-4</b>	<b>In which County (or Counties) is this project physically located?</b> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"><input type="checkbox"/> Alachua</div> <div style="width: 33%;"><input type="checkbox"/> Baker</div> <div style="width: 33%;"><input type="checkbox"/> Bradford</div> <div style="width: 33%;"><input type="checkbox"/> Columbia</div> <div style="width: 33%;"><input type="checkbox"/> Dixie</div> <div style="width: 33%;"><input type="checkbox"/> Gilchrist</div> <div style="width: 33%;"><input type="checkbox"/> Hamilton</div> <div style="width: 33%;"><input type="checkbox"/> Jefferson</div> <div style="width: 33%;"><input type="checkbox"/> Lafayette</div> <div style="width: 33%;"><input type="checkbox"/> Levy</div> <div style="width: 33%;"><input type="checkbox"/> Madison</div> <div style="width: 33%;"><input type="checkbox"/> Putnam</div> <div style="width: 33%;"><input type="checkbox"/> Suwannee</div> <div style="width: 33%;"><input checked="" type="checkbox"/> Taylor</div> <div style="width: 33%;"><input type="checkbox"/> Union</div> </div>
<b>A-5</b>	<b>Is this project located in the Water Supply Planning Region</b> <i>(Scoring Criterion #5) (Refer to map at <a href="#">NFRWSP Boundary Map</a> )</i> <input type="checkbox"/> North Florida Regional Water Supply Partnership/North Florida Water Initiative  Project is listed in the NFRWSP? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes – Project number from plan <a href="#">NFRWSP Projects for SRWMD</a>

<b>A-6</b>	<b>Plans and Strategies (<i>Scoring Criterion # 5</i>)</b> <b>a. Is the project located in an area that has an established Total Maximum Daily Load (TMDL) or Basin Management Action Plan (BMAP)? Refer to link below: <a href="#">District Basin Management Action Plan (BMAP) Map</a></b>																																
The Project is located in an area that has an established TMDL or BMAP: <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, is the project located in a Priority Focus Area? <input type="radio"/> Yes <input checked="" type="radio"/> No Insert Waterbody Number or Name below:																																	
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top;">           TMDL Waterbody:            Insert WBID name in space below         </td> <td style="width: 50%; border: none; vertical-align: top;">           BMAP Waterbody:            PFA Waterbody:         </td> </tr> <tr> <td style="border: none; vertical-align: top;">           MFL Waterbody:            Identify name of Spring(s) that are benefitted         </td> <td style="border: none; vertical-align: top;">           WBID:            Insert Water Body ID # in space below         </td> </tr> </table>		TMDL Waterbody: Insert WBID name in space below	BMAP Waterbody: PFA Waterbody:	MFL Waterbody: Identify name of Spring(s) that are benefitted	WBID: Insert Water Body ID # in space below																												
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MFL Waterbody: Identify name of Spring(s) that are benefitted	WBID: Insert Water Body ID # in space below																																
Prevention/Recovery Strategy Implemented? <input type="radio"/> Yes <input checked="" type="radio"/> No																																	
Is the project specifically named in the BMAP identified above? <input checked="" type="radio"/> Yes <input type="radio"/> No <a href="#">BMAP Projects for SRWMD</a>																																	
Project is in a Priority Focus Area? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, identify below: <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"> <div style="width: 33%;"><input type="checkbox"/> Madison Blue</div> <div style="width: 33%;"><input type="checkbox"/> Columbia Hornsby Treehouse</div> <div style="width: 33%;"><input type="checkbox"/> Ichetucknee</div> <div style="width: 33%;"><input type="checkbox"/> Devils Ear</div> <div style="width: 33%;"><input type="checkbox"/> Troy Peacock Lafayette Blue Falmouth</div> <div style="width: 33%;"><input type="checkbox"/> Wacissa</div> <div style="width: 33%;"><input type="checkbox"/> Fanning Manatee</div> </div>																																	
Project affects an Outstanding Florida Spring? <input type="radio"/> Yes <input type="radio"/> No If yes, identify below: <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"> <div style="width: 33%;"><input type="checkbox"/> Columbia Spring</div> <div style="width: 33%;"><input type="checkbox"/> Devils Ear Spring</div> <div style="width: 33%;"><input type="checkbox"/> Falmouth Spring</div> <div style="width: 33%;"><input type="checkbox"/> Fanning Spring</div> <div style="width: 33%;"><input type="checkbox"/> Hornsby Spring</div> <div style="width: 33%;"><input type="checkbox"/> Ichetucknee Group</div> <div style="width: 33%;"><input type="checkbox"/> Lafayette Blue</div> <div style="width: 33%;"><input type="checkbox"/> Madison Blue</div> <div style="width: 33%;"><input type="checkbox"/> Manatee Spring</div> <div style="width: 33%;"><input type="checkbox"/> Peacock Springs Group</div> <div style="width: 33%;"><input type="checkbox"/> Poe Spring</div> <div style="width: 33%;"><input type="checkbox"/> Treehouse Spring</div> <div style="width: 33%;"><input type="checkbox"/> Troy Spring</div> <div style="width: 33%;"><input type="checkbox"/> Wacissa River</div> </div>																																	
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Recovery or Prevention Strategy	<input type="checkbox"/>	<input type="checkbox"/>																															
<b>A-7</b> <b>Is the Applicant a Rural Economic Development Initiative (REDI) Community?</b> <input checked="" type="radio"/> Yes <input type="radio"/> No																																	

**B. PROJECT INFORMATION****B-1****PROJECT TYPE**

*Check only one and provide evidence in Section B-3. Refer to RIVER Guidance*

- ☐ Improve Water Supply    ☐ Improve Water Quality    ☐ Natural Systems (Habitat Protection)  
☒ Flood Protection

**B-2****PROJECT DESCRIPTION (Scoring Criterion #1)****a. Description**

*Clearly describe the project, e.g. what is being constructed or what is the program to be implemented (attach supporting documentation if necessary)?*

Stormwater restoration effort to replace damaged constricted conveyances throughout several areas of Taylor County to aid in mitigating unwanted and potentially damaging effects from inadequate infrastructure.

**b. Measures of Success**

*Describe how you will measure the effectiveness of your project.*

Effectiveness will be easily observable through reclaimed conveyance versus existing constricted components. No particular data (pre vs. post discharge rates) are expected to be collected.

**c. Is this project multi-phased or part of a larger overall effort? If so, describe the larger project.**

Though the project components are wide spread and improve the hydraulics of several areas, it is considered a single-phase effort.

	<p><b>d. Describe the location, include a map showing project boundaries.</b> See attached.</p>
	<p>e. <input type="checkbox"/> Project has been identified in a water audit  f. <input type="checkbox"/> Project has been identified in a waste water audit  g. <input type="checkbox"/> Project is part of a comprehensive plan  Attach a copy of the plan summary if applicable</p>
	<p><b>Coordinates for the project (use centroid for large areas): Latitude:                      Longitude:</b>  (Example format Latitude: 30.28227 Longitude: -82.95493)</p>
<p><b>B-3</b></p>	<p><b>BENEFITS TO Regional Effectiveness &amp; Core Missions (Scoring Criterion #4)</b>  <i>Describe the benefit to one (or more) of the SRWMD Missions (Improve Water Quantity, Improve Water Quality, and/or Restore Natural Systems (Protection of Habitat), Flood Protection. Indicate which is the primary mission benefit. Attach separate pages if necessary. Be sure to refer to the Funding Guidance Manual for additional pertinent information –</i></p> <p><b>Primary benefit:</b>  Primary benefit of the proposed project is improved Flood Protection through restoration of existing storm water conveyance systems.</p>

	<p><b>Secondary benefit(s) (if applicable):</b>          Secondary benefit of the proposed project is the Restoration of Natural Systems (Protection of Habitat) by reducing upstream staging and reintroducing historic downstream flows.</p>														
B-4	<p><b>If the Project is for Water Resource Development or Alternative Water Supply Development identify the source water (check all that apply):</b></p> <p><input type="checkbox"/> Fresh Groundwater</p> <p><input type="checkbox"/> Brackish Groundwater</p> <p><input type="checkbox"/> Stormwater</p> <p><input type="checkbox"/> Reclaimed Water</p> <p><input type="checkbox"/> Surface Water: Identify surface water body: _____</p> <p><input type="checkbox"/> Brackish Surface Water: Identify surface water body: _____</p> <p><input type="checkbox"/> Other: Identify Source: _____</p>														
B-5	<p><b>Permit Information:</b>  <i>If the applicant has a Permit and/or an Environmental Resource Permit for the project site, provide the following:</i></p> <table border="1" data-bbox="277 1402 1557 1654"> <thead> <tr> <th data-bbox="277 1402 721 1476">Permit Agency/Type:</th> <th data-bbox="721 1402 1110 1476">Permit #</th> <th data-bbox="1110 1402 1557 1476">Expiration date/Compliant (yes / no)</th> </tr> </thead> <tbody> <tr> <td data-bbox="277 1476 721 1528">SRWMD (Culvert replacement)</td> <td data-bbox="721 1476 1110 1528">Exemption</td> <td data-bbox="1110 1476 1557 1528"></td> </tr> <tr> <td data-bbox="277 1528 721 1591"></td> <td data-bbox="721 1528 1110 1591"></td> <td data-bbox="1110 1528 1557 1591"></td> </tr> <tr> <td data-bbox="277 1591 721 1654"></td> <td data-bbox="721 1591 1110 1654"></td> <td data-bbox="1110 1591 1557 1654"></td> </tr> </tbody> </table>			Permit Agency/Type:	Permit #	Expiration date/Compliant (yes / no)	SRWMD (Culvert replacement)	Exemption							
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B-6	<b>a. Project Readiness (Scoring Criterion #2):</b> Check all that apply and supply requested dates (month/day/year) and attach a detailed project schedule.						
			Current % Complete				
	<input type="checkbox"/>	Planning	<input type="checkbox"/>	%	Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Design	<input type="checkbox"/>	%	Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Land Acquisition	<input type="checkbox"/>	%	Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Permitting	<input type="checkbox"/>	%	Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Bidding	<input type="checkbox"/>	%	Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Construction			Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Future Phases			Start Date:	<input type="text"/>	Completion Date:
	<input type="checkbox"/>	Other			Start Date:	<input type="text"/>	Completion Date:
<p>Include documentation that demonstrates that the project start date is realistic (e.g. critical milestones, commission approval dates, procurement timeline, land acquisition, permitting etc.).</p> <p>Indicate what permits are required.</p>							
<p><b>b. Local Government / Public Support:</b> Describe the public support for your project (meetings attended, community workshops, presentations to councils, notification in newsletters, etc.). If your project requires participation from certain communities or homeowners, provide a description of methods used to ensure participation in your project. Provide the percentage of participation that can be documented at the time of the application.</p> <p>The proposed work effort will occur within existing County prescriptive and/or deeded rights-of-ways and will therefore not require any special permissions. The project's inception was reactionary after the wide spread flooding observed during 2018's abundant rainfall and is expected to be well received given the potential benefits.</p>							
B-7	<p><b>Applicant has identified all required permits necessary for project construction and has indicated whether any property needed is under its ownership or control. Applicant initial here:</b> KR D</p>						


**C. PROJECT COST INFORMATION****C-1****a. Breakdown of project cost** *(provide details in separate attachment)*

*Attach a table or spreadsheet with detailed project costs for each task or segment of the project. The table should detail all project costs. Indicate at the end of the table/spreadsheet, a cost effectiveness evaluation as described below.*

A. Total estimated project cost: (includes capital, construction, land acquisition, planning, permitting & design costs, contingency)	60,256 \$	
B. Construction costs: \$60,256	Year 1 60,256 \$	Year 2 \$
C. Cost-share amount requested:	\$ 60,256	
D. Estimated Applicant's Annual Operation & Maintenance Costs:	\$ Minimal	
E. Estimated Service life of components:	100 years	

**c. Funding Sources:** *Identify any other outside sources of funding including State or Federal appropriations or grant monies, municipal bonds. Identify source and status of applicant funding.*

Local Road and Bridge Funding will be used to supplement/offset any project costs not available.   
**The District would like to recognize in-kind financial contributions for REDI communities requesting 100% funding of the project costs. Describe your in-kind contribution and estimate the monetary value of that contribution. This will not affect your score or ranking.**

Project Administration costs are not included and will be absorbed by Taylor County estimate. 

**d. Project partners:** *Check one below and if multi-jurisdictional include the percent of funding to be contributed by each partner.*



Single entity



Multi-jurisdictional (attach copy of partnership agreement or memorandum of understanding, if available, and includes status of agreement). Identify other partners:

C-2	<p><b>Quantification of Project Benefits: quantify benefits for Septic to Sewer projects, Flood Protection Projects and projects benefiting MFL water bodies using the information provided below per the project. For water quality projects accepted engineering methods may be used to estimate benefits however, backup information showing those calculations must be provided. If the project is a project listed within a BMAP provide the credited nutrient reduction value associated with the project within the BMAP. For consistency in applications, use of the SPRINGS guidance is recommended. Provide calculation of quantified benefit for Water Supply/ Conservation Projects, Water Quality Projects and Natural Systems Projects. Show all work and include assumptions.</b></p>		
	<table border="1"> <tr> <td data-bbox="289 436 927 947"> <p><b>For Water Supply/Conservation Projects:</b>            _____ MGD conserved/alternative water supplied</p> <p><b>For Water Quality Projects:</b>            _____ Lbs/year TN removed/reduced annually            _____ Lbs/year TP removed/reduced annually            _____ Lbs/year Sediment removed/reduced annually</p> <p><b>For Flood Protection projects:</b>            +1,0<sup>1</sup> Acres protected from flooding</p> <p>Annual Exceedance probability -            As is: 1/ &lt;25 years            After implementation: 1/ 25 years</p> </td><td data-bbox="927 436 1536 947"> <p><b>For Natural Systems projects:</b>            _____ Acres Wetlands Restored/Enhanced            _____ Acres Uplands Restored/Enhanced            _____ Linear feet of shoreline Restored/Enhanced</p> <p><b>For projects benefiting MFL waterbodies:</b>            _____ MGD of water withdrawn or recharged            _____ MGD of alternative source to offset withdrawals.</p> </td></tr> </table>	<p><b>For Water Supply/Conservation Projects:</b>            _____ MGD conserved/alternative water supplied</p> <p><b>For Water Quality Projects:</b>            _____ Lbs/year TN removed/reduced annually            _____ Lbs/year TP removed/reduced annually            _____ Lbs/year Sediment removed/reduced annually</p> <p><b>For Flood Protection projects:</b>            +1,0<sup>1</sup> Acres protected from flooding</p> <p>Annual Exceedance probability -            As is: 1/ &lt;25 years            After implementation: 1/ 25 years</p>	<p><b>For Natural Systems projects:</b>            _____ Acres Wetlands Restored/Enhanced            _____ Acres Uplands Restored/Enhanced            _____ Linear feet of shoreline Restored/Enhanced</p> <p><b>For projects benefiting MFL waterbodies:</b>            _____ MGD of water withdrawn or recharged            _____ MGD of alternative source to offset withdrawals.</p>
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C-3	<p><b>Cost Effectiveness (Scoring Criterion #3) (complete for all that apply)</b>  <i>For Water Supply and Water Conservation projects, and for Water Quality projects, please attach the Cost Effectiveness Calculator (as provided on website) and appropriate supporting documentation. For Water Quality, Flood Protection, and Natural Systems projects, please provide methodology used and additional supporting documentation, including, for Water Supply and Water Quality projects, the cost effectiveness calculator.</i></p> <p>Water Supply: _____ cost per 1000 gallons made available</p> <p>Water Conservation: _____ cost per 1000 gallons conserved</p> <p>Water Quality (TN): _____ cost per lb TN</p> <p>Water Quality (TP) _____ cost per lb TP</p> <p>Water Quality (Sediment) _____ cost per lb Sediment</p> <p>Flood Protection: _____ Benefit/Cost ratio</p> <p>Natural Systems: _____ cost per acre</p> <p>Natural Systems: _____ cost per linear feet shoreline</p>		
<p><b>Provide the required attachments: project map, construction schedule/timeline, project cost table or spreadsheet, and cost effectiveness calculator; plus, additional information required for your specific project type in accordance with the RIVER Funding Program Guidance.</b></p>			

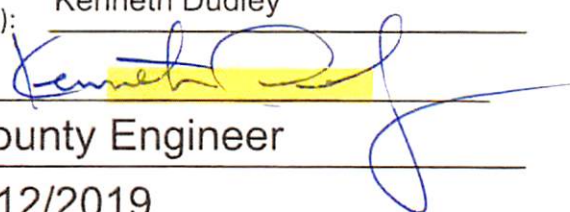
## Application Checklist

- ☒ All sections of the application are filled in completely or marked "N/A"
- ☐ Detailed project schedule
- ☐ Project phasing information (if applicable)
- ☒ Detailed project cost breakdown
- ☒ Calculations for quantification of project benefits
- ☐ Cost effectiveness calculations and a copy of the cost effectiveness calculator for water supply/water conservation or water quality projects
- ☒ Applicant has identified all required permits necessary for project construction
- ☐ Application is ~~digitally~~ signed and dated

---

I certify that all information on this form and the attached document(s),  
if applicable, is true and correct.

***Signature of the person with authority to enter into a contractual agreement.***

Name (print): Kenneth Dudley  
Signature:   
Title: County Engineer  
Date: 4/12/2019

Email [Projects@SRWMD.org](mailto:Projects@SRWMD.org) with the project name in the subject line and include all documents as attachments

Example:

To... [Projects@SRWMD.org](mailto:Projects@SRWMD.org)

Subject: RIVER project for XXX (name of your choice)

Attachments:

---

RIVER cost share application .pdf; (version1 dated 1.31.2019)  
Cost effectiveness calculator.xls;  
project map.pdf;  
other supporting documents

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# RIVER Grant Cost Share Program

Taylor County Board of County Commissioners

4/12/2019

Item	Road Name	Quantity Barrels	Diameter Inches	Length Ft	Existing Material	Headwall	Latitude	Longitude	Comments	Replacement		Material Cost	Installation Cost	Total Cost
										Diameter	Length			
1	Cabbage Grove	1	36	40	CMP	None	30.1799	-83.8398	10% blockage rusted out	36	40	\$ 1,614	\$ 1,143	\$ 2,757
2	Mandalay	1	48	40	CMP	None	30.1279	-83.9690	open bottom rusted out	48	40	\$ 2,459	\$ 1,143	\$ 3,602
3	CC Grade	2	18	25	CMP	None	30.2539	-83.7243	needs to be up sized	24	30	\$ 1,758	\$ 1,715	\$ 3,473
4	CC Grade	2	48	30	CMP	None	30.2457	-83.8198	bottom rusted out	48	40	\$ 4,918	\$ 2,286	\$ 7,204
5	CC Grade	2	36	40	CMP	None	30.2380	-83.8294	bottom rusted out	36	40	\$ 3,227	\$ 2,286	\$ 5,513
6	Mt. Gilead	1	18	25	CMP	None	30.2756	-83.8341	rusted out	18	40	\$ 745	\$ 1,143	\$ 1,888
7	Mt. Gilead	1	18	28	RCP	None	30.2757	-83.8342	¼ blocked	18	40	\$ 745	\$ 1,143	\$ 1,888
8	Mt. Gilead	1	18	34	CPP	None	30.2791	-83.8317	full or holes	18	40	\$ 745	\$ 1,143	\$ 1,888
9	Jody Morgan	1	18	40	RCP	None	29.8679	-83.5596	stopped & broke up	18	40	\$ 745	\$ 1,143	\$ 1,888
10	Jody Morgan	2	48	40	CMP	None	29.9100	-83.4469	rusted out	48	40	\$ 4,918	\$ 2,286	\$ 7,204
11	Jody Morgan	1	18	40	RCP	None	29.8906	-83.5236	stopped & broke up	18	40	\$ 745	\$ 1,143	\$ 1,888
12	Fish Creek	1	18	40	CMP	None	29.8644	-83.4552	rusted out	18	40	\$ 745	\$ 1,143	\$ 1,888
13	Fish Creek	1	18	40	CMP	None	29.8522	-83.4967	rusted out	18	40	\$ 745	\$ 1,143	\$ 1,888
14	Salem Tower	2	18	40	CMP	None	29.8039	-83.4655	rusted out	18	40	\$ 1,489	\$ 2,286	\$ 3,775
15	Ancient Oaks	2	18	30	CMP	None	29.7197	-83.3500	rusted out	18	30	\$ 1,267	\$ 1,715	\$ 2,982
16	Austin McDonald	3	36	30	CMP	None	29.9794	-83.4754	rusted out	36	30	\$ 3,855	\$ 2,572	\$ 6,427
17	Bill Howell	1	18	30	CMP	None	29.9677	-83.4655	rusted out	18	40	\$ 745	\$ 1,143	\$ 1,888
18	Airport Grade	1	24	30	CMP	None	29.9615	-83.4577	rusted out	24	40	\$ 1,072	\$ 1,143	\$ 2,215

Total \$ 32,537 \$ 27,719 \$ 60,256

ADS N-12 Soil Tight HDPE CPP	
Pipe Diameter (inches)	\$/LF
18	\$ 11.11
24	\$ 19.29
36	\$ 32.83
48	\$ 53.97

Limerock Road Material \$ 300 /load/barrell

Labor/Equipment Install 28.57 \$/LF of Pipe Installed

Personnel 4 Road Maintenance Technicians

Equipment 2 Labor Trucks

Rubber Tire Back Hoe

Cost to do job

# RIVER Grant Cost Share Program

Taylor County Board of County Commissioners

4/12/2019

Item	Road Name	Quantity Barrels	Replacement		Project Cost	Affected Roadway (LF)	Lanes	Type	Repair Costs	Risk Reduction Factor	B/C Ratio
			Diameter	Length							
1	Cabbage Grove	1	36	40	\$ 2,757	1200	2	Collector	\$ 211,200	16.67	12.77
2	Mandalay	1	48	40	\$ 3,602	380	2	Local	\$ 27,360	16.67	1.27
3	CC Grade	2	24	30	\$ 3,473	316	2	Local	\$ 22,752	33.34	2.18
4	CC Grade	2	48	40	\$ 7,204	880	2	Local	\$ 63,360	16.67	1.47
5	CC Grade	2	36	40	\$ 5,513	210	2	Local	\$ 15,120	16.67	0.46
6	Mt. Gilead	1	18	40	\$ 1,888	450	2	Collector	\$ 79,200	16.67	6.99
7	Mt. Gilead	1	18	40	\$ 1,888	450	2	Collector	\$ 79,200	33.34	13.99
8	Mt. Gilead	1	18	40	\$ 1,888	410	2	Collector	\$ 72,160	33.34	12.74
9	Jody Morgan	1	18	40	\$ 1,888	550	2	Collector	\$ 96,800	33.34	17.09
10	Jody Morgan	2	48	40	\$ 7,204	385	2	Collector	\$ 67,760	16.67	1.57
11	Jody Morgan	1	18	40	\$ 1,888	670	2	Collector	\$ 117,920	33.34	20.82
12	Fish Creek	1	18	40	\$ 1,888	400	2	Collector	\$ 70,400	16.67	6.22
13	Fish Creek	1	18	40	\$ 1,888	720	2	Collector	\$ 126,720	16.67	11.19
14	Salem Tower	2	18	40	\$ 3,775	440	2	Local	\$ 31,680	16.67	1.40
15	Ancient Oaks	2	18	30	\$ 2,982	160	2	Collector	\$ 28,160	16.67	1.57
16	Austin McDonald	3	36	30	\$ 6,427	500	2	Local	\$ 36,000	16.67	0.93
17	Bill Howell	1	18	40	\$ 1,888	205	2	Local	\$ 14,760	16.67	1.30
18	Airport Grade	1	24	40	\$ 2,215	400	2	Local	\$ 28,800	16.67	2.17

Total \$ 1,189,352

FEMA Roadway Repair Costs		Adjusted	
Type	\$/Lane-LF	Unpaved	
Aerial	\$ 220.00	\$ 191.00	
Collector	\$ 115.00	\$ 88.00	
Local	\$ 60.00	\$ 36.00	

Unpaved deducts assumed \$200/TN Asphalt and 2 in thickness and  
Local - 20 ft width, Collector - 22 ft, Arterial - 24 ft

## Assumptions:

Replacement of filled or increased culvert are assumed to reduce the  
Annual Exceedence Probability of roadway overtopping by at least 2 levels  
Unfilled but failing replacements where no change in exceedance can be discerned, one level is assumed.  
Unpaved Road Repair Cost Deducts \$24/Lane Ft for Local; \$27 Collector; \$29 Arterial.

Cost for  
anticipated  
repairs  
in event  
of damage -

## Flood Protection Projects

For flood protection projects, the following guide can be used to determine the overall efficiency grouping (High, Medium, or Low). Projects are separated into Parcel and Roadway projects for calculations and ranking. Projects that protect Parcels will be ranked using a benefit cost ratio method based on project costs, estimated values, and estimated reductions in flooding levels. Projects that protect roads from flooding will be ranked using a reduction in potential road damages based per foot estimates of roadway repair costs.

**Parcels** - Benefit Cost Ratio calculation for Reduction in Parcel Flooding is calculated as follows:

$$B/C = (\text{Project Area Value}) / \text{Cost of Project} * (\text{Risk Reduction Factor}/100)$$

Where the *Project Area Value* is calculated using the county parcel database and *Risk Reduction Factor* is estimated from FEMA exceedance probability using an equal interval percentage reduction in risk between each level shown in the table below and is accumulated for multiple levels of reduction.

FEMA Exceedance Probability Table	
Exceedance Probability	Risk Reduction Factor
1% AEP = 1 in 100-year event – greater rainfall event	Add 16.67 for each change in AEP level. For example, a 2% to 1% reduction = 16.67 and a 10% to 1% reduction = 50.00
2% AEP = 1 in 50-year event	
5% AEP = 1 in 20-year event	
10% AEP = 1 in 10-year event	
20% AEP = 1 in 5-year event	
50% AEP = 1 in 2-year event	
100% AEP = Happens every year – Lesser rainfall event	

\*If no change in exceedance can be discerned then one interval will be assumed.

\*\*AEP = Annual Exceedance Probability

Example Calculations (Parcels)			
Total Project Cost	Estimated Property Value	Risk Reduction Factor	B/C Ratio
\$ 100,000	\$1,000,000	33.33	3.33
\$ 50,000	\$ 200,000	33.33	1.33
\$ 1,000,000	\$ 5,000,000	16.67	0.83
\$100,000	1,000,000	50.00	5.00
\$5,000	\$200,000	16.67	6.67
\$ 1,000,000	\$200,000,000	16.67	33.34

**Road Way** - The Benefit Cost Ratio for Estimated Reduction in Roadway Flooding Damage is calculated as follows:

$B/C = (\text{Linear Foot of Roadway removed from flooding concern}) * (\text{Number of Lanes}) * (\text{Roadway Estimated Repair Cost by Roadway Type}) * (\text{Risk Reduction Factor}) / \text{Project Cost}$

Or (from table below):  $B/C = (\text{Potential Damage Costs} * (\text{Risk reduction factor}/100)) / \text{Project Cost}$

The cost for road repairs after flooding will be calculated using the following standard costs developed based on available cost for repairs due to flooding:

Arterial Roads – \$220 per lane-foot  
 Collector Roads – \$115 per lane-foot  
 Local Roads – \$60 per lane-foot

Example Calculations (Roadway)						
Project Cost	Feet of Roadway	Lanes	Type	Potential Damage Costs	Risk Reduction Factor	B/C Ratio
\$ 1,000,000	13200	2	Collector	\$ 3,036,000	16.67	0.51
\$ 500,000	13200	2	Collector	\$ 3,036,000	16.67	1.01
\$ 1,000,000	13200	2	Collector	\$ 3,036,000	100	3.04
\$ 250,000	13200	2	Arterial	\$ 5,808,000	33.33	7.74
\$ 1,000,000	13200	2	Arterial	\$ 5,808,000	33.33	1.94

# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Communities



1 inch = 7 miles

Printed on: Date: Tuesday, April 09, 2019



MAP PREPARED BY THE TAYLOR COUNTY ENGINEERING DEPARTMENT  
This information was compiled from the best information available and the Taylor County Board of County Commissioners assume no responsibility for errors or omissions.

# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Parcel Boundaries

## Taylor 5ft DEM

High : 29.1131  
Low : 16.4843

1260-000

Cabbage Grove  
EX 36 x 40 CMP  
30.1799, -83.8398

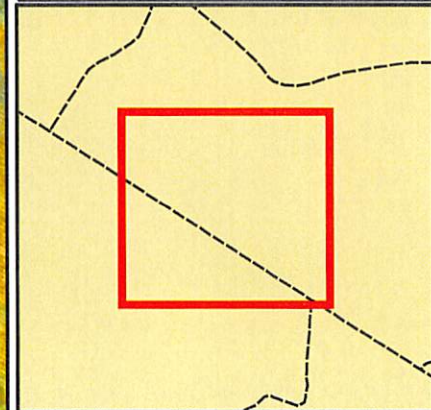
CABBAGE GROVE

CABBAGE GROVE RD



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

## Taylor 5ft DEM

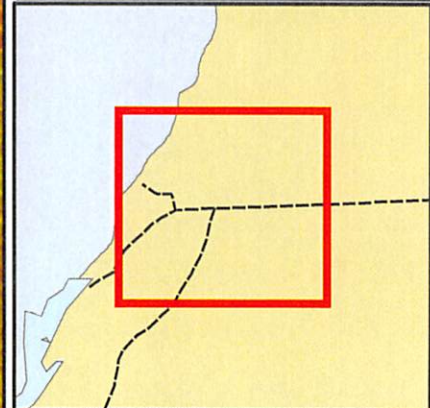
High : 8.57671

Low : -2.32497

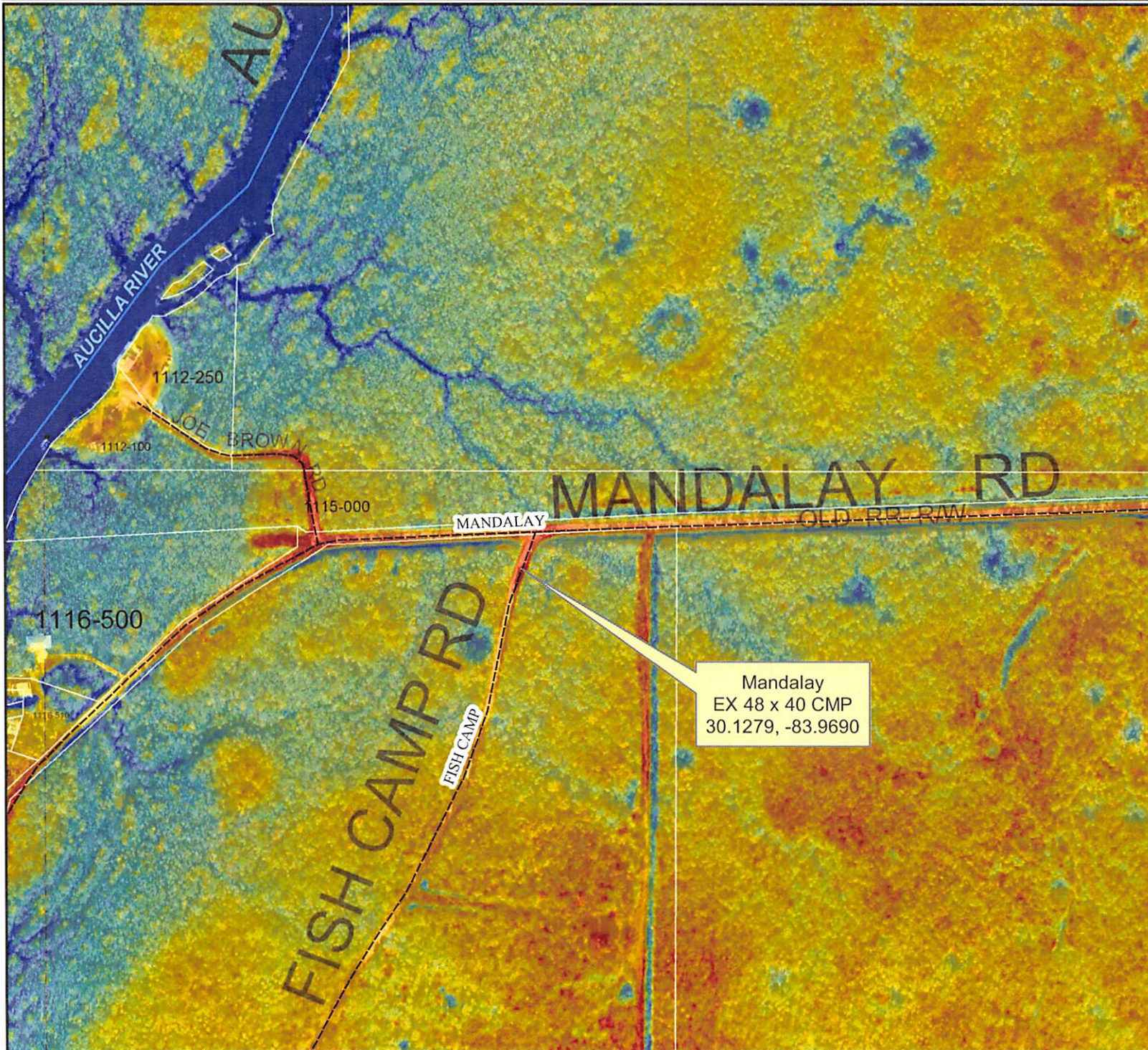


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Parcel Boundaries

### Taylor\_2\_5ft DEM

High : 40.3318

Low : 35.2699

### Taylor\_5ft DEM

High : 41.1362

Low : 29.3083

CC Grade  
EX DBL 36 x 40 CMP  
30.2380, -83.8294

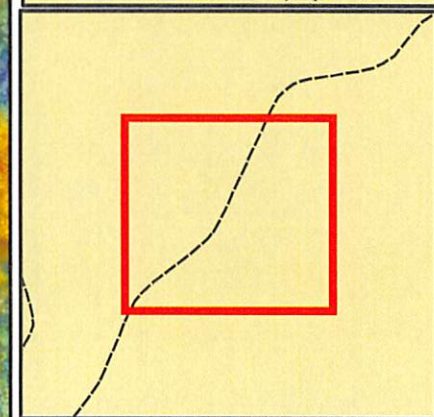
CC GRD

1236-000



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor\_2\_5ft DEM

High : 40.3318

Low : 35.2699

### Taylor\_5ft DEM

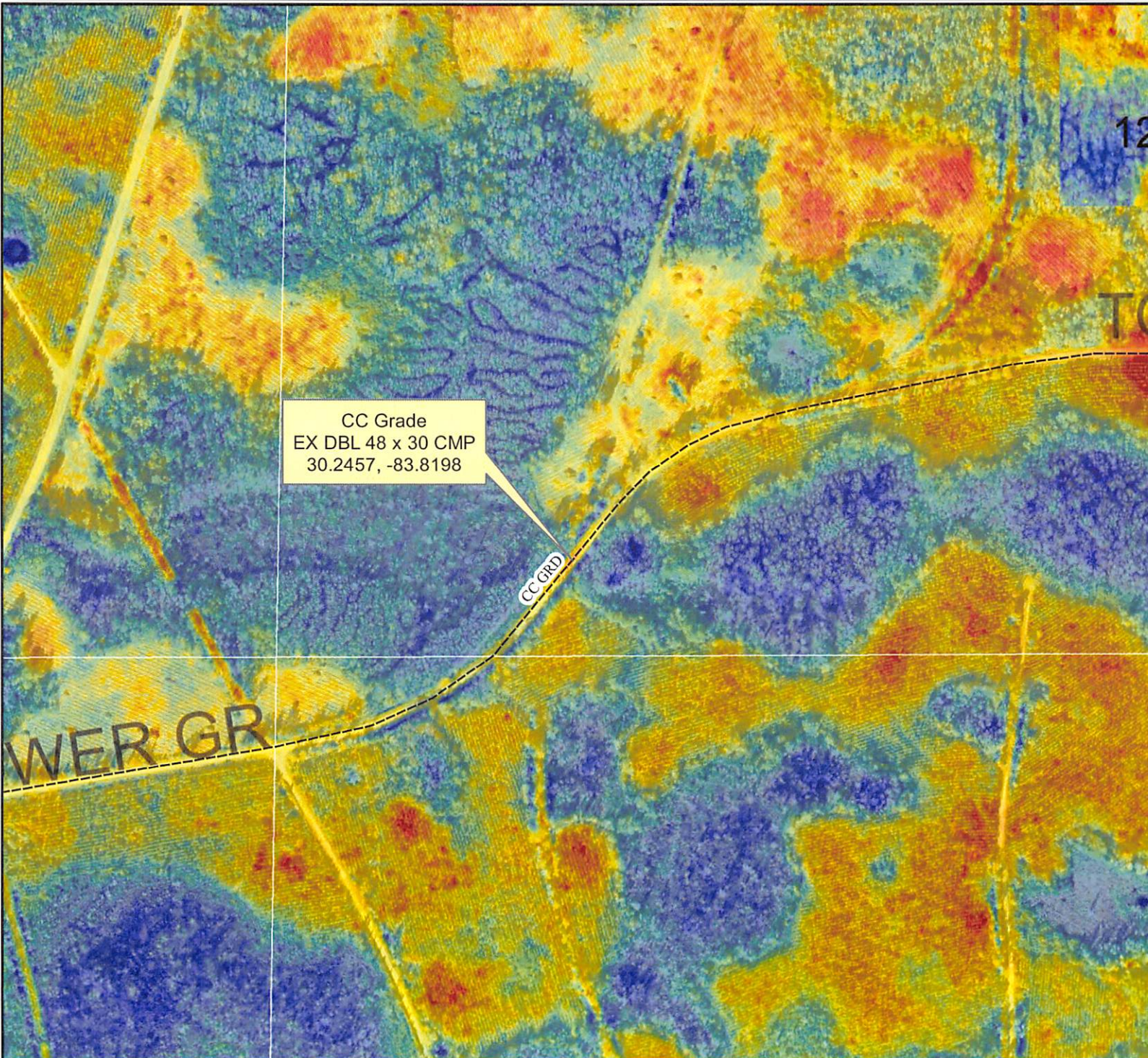
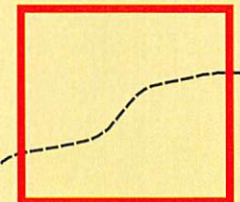
High : 40.4724

Low : 29.1106



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

High : 54.6514

Low : 41.1633

### Taylor 5ft DEM

High : 43.4791

Low : 24.9536

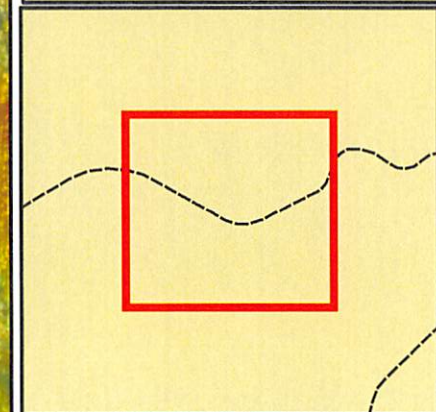
CC Grade  
EX DBL 18 x 25 CMP  
30.2539, -83.7243

CC GRD



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor\_2\_5ft DEM

High : 46.6899

Low : 36.7055

### Taylor\_5ft DEM

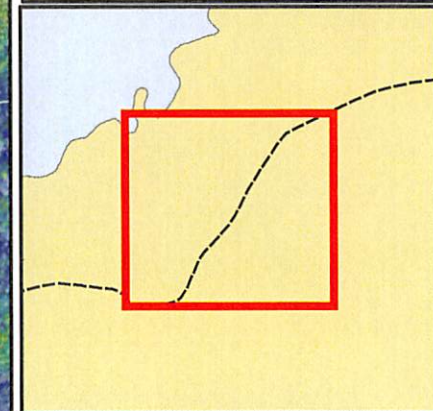
High : 43.4791

Low : 24.9536



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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1210-100

Mt. Gilead  
EX 18 x 34 CPP  
30.2791, -83.8317

Mt. Gilead  
EX 18 x 28 RCP  
30.2757, -83.8342

MT. GILEAD

Mt. Gilead  
EX 18 x 25 CMP  
30.2756, -83.8341

# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

High : 46.7562

Low : 32.1712

### Taylor 5ft DEM

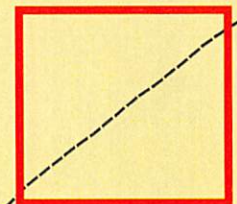
High : 48.2393

Low : 23.864



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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8926-000

JODY MORGAN RD S

S JODY MORGAN

Jody Morgan  
EX 18 x 40 RCP  
29.8679, -83.5596

# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

High : 46.7562

Low : 32.1712

### Taylor 5ft DEM

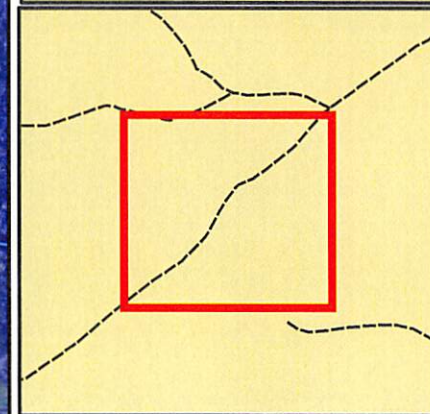
High : 50.3549

Low : 42.3517

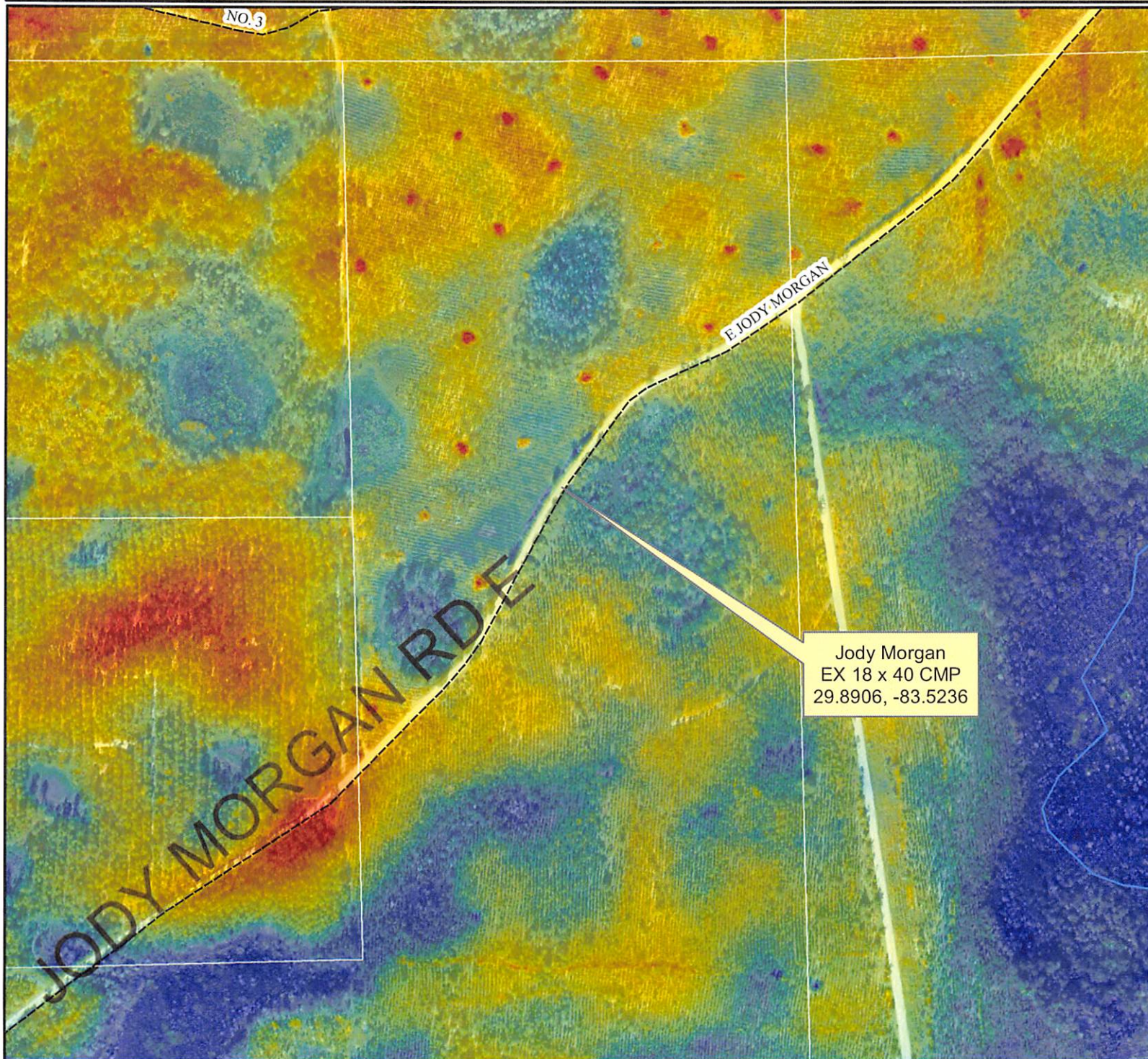


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor\_2\_5ft DEM

High : 53.1023

Low : 41.5718

### Taylor\_5ft DEM

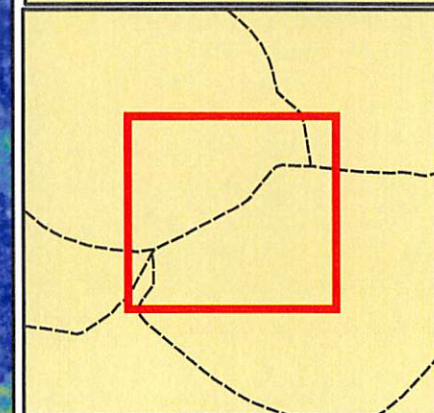
High : 50.3549

Low : 42.3517

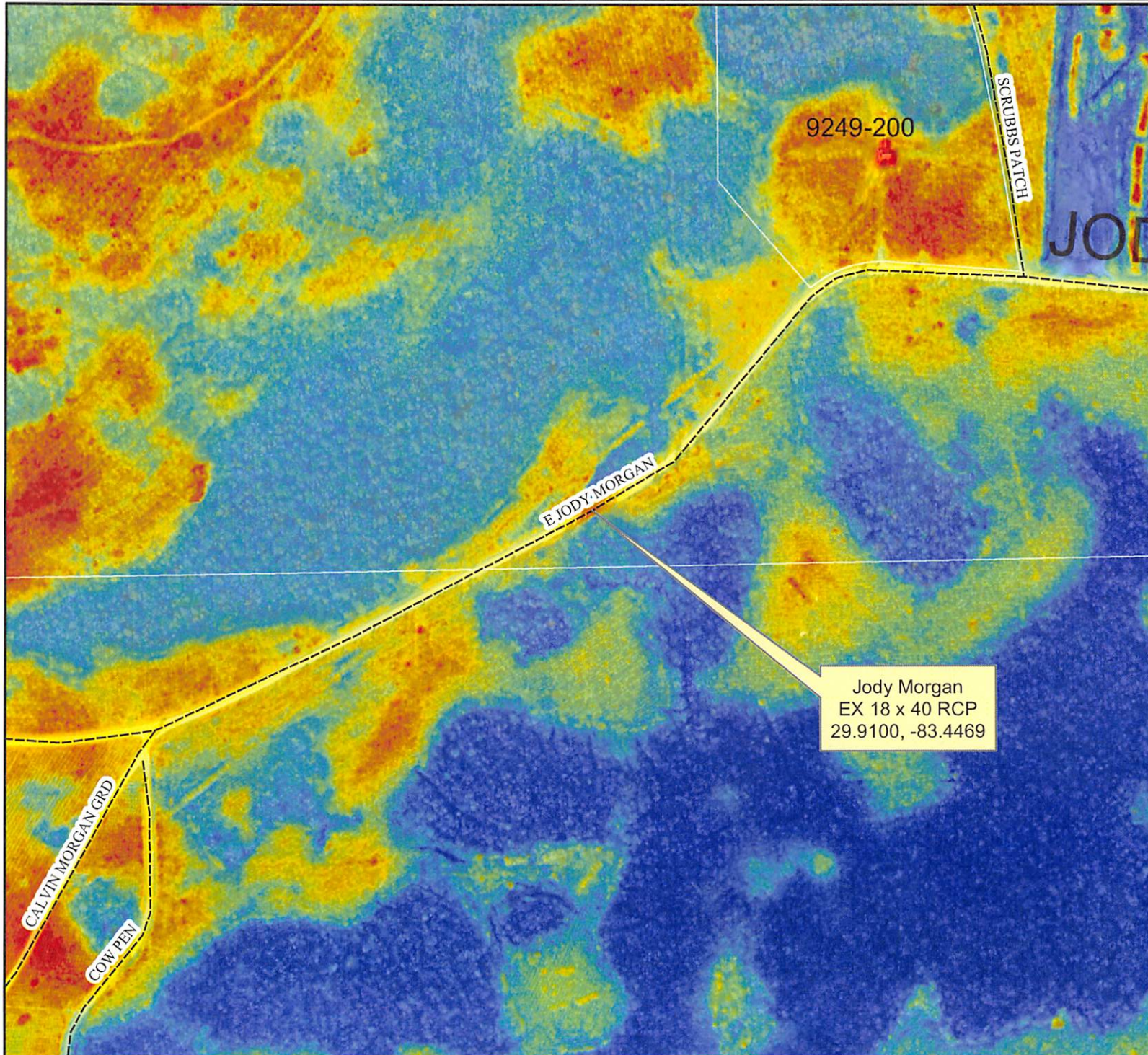


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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9249-200

SCRUBS PATCH

JODY MORGAN

E JODY MORGAN

Jody Morgan  
EX 18 x 40 RCP  
29.9100, -83.4469

CALVIN MORGAN GRD

COW PEN

# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor\_2\_5ft DEM

High : 41.5036

Low : 30.0303

### Taylor\_5ft DEM

High : 37.652

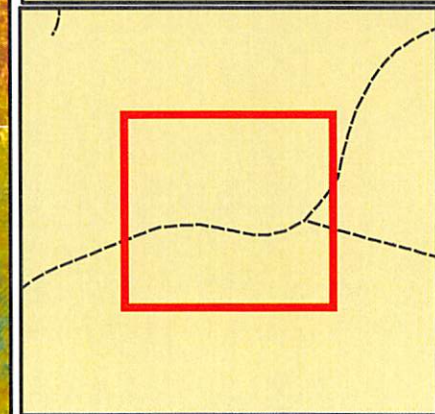
Low : 27.1233

Fish Creek  
EX 18 x 40 CMP  
29.8522, -83.4967



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Parcel Boundaries

## Taylor\_2\_5ft DEM

High : 41.5036

Low : 30.0303

## Taylor\_5ft DEM

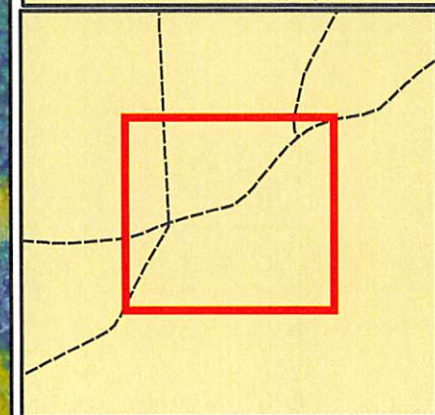
High : 37.652

Low : 27.1233

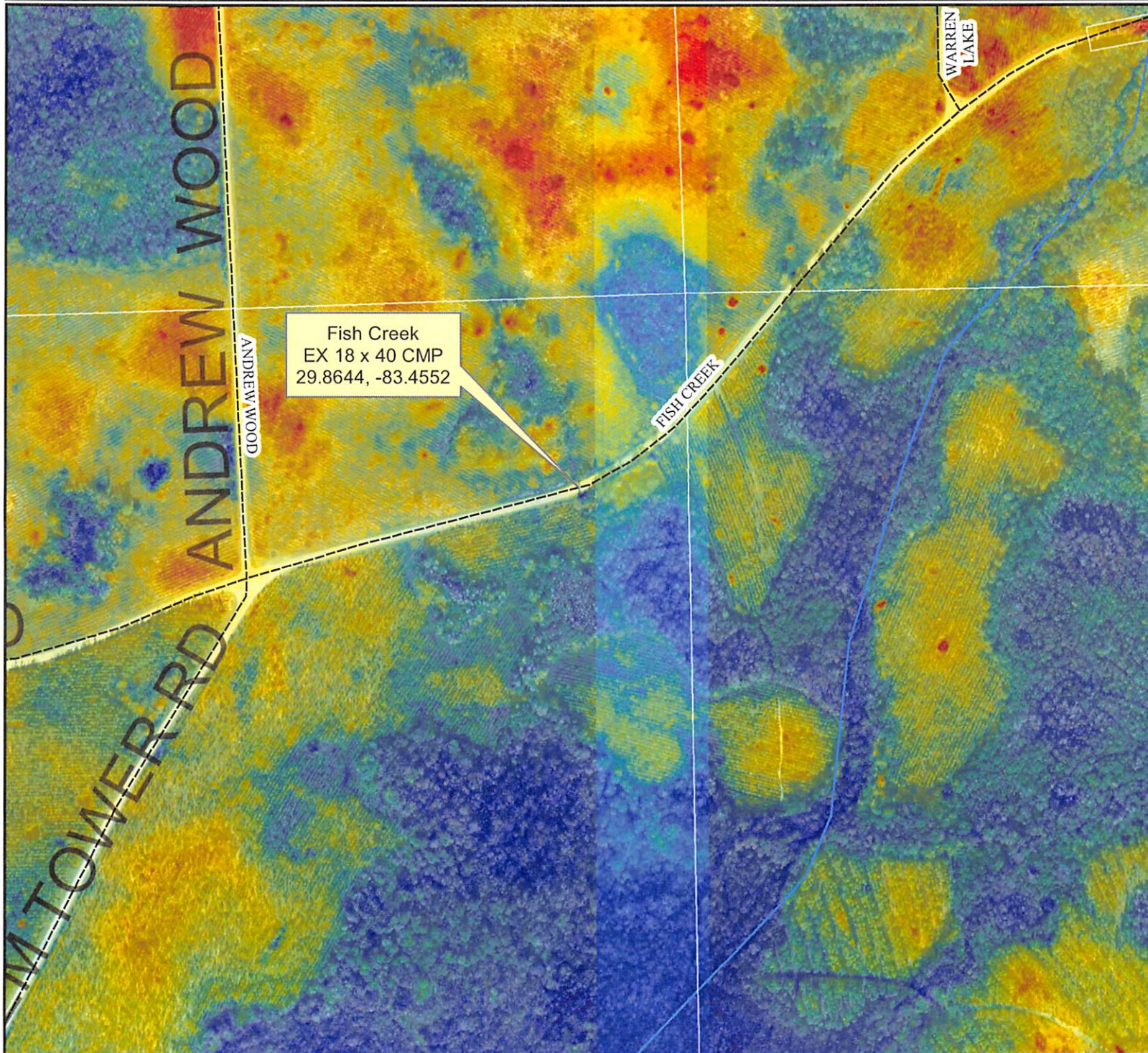


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

High : 41.5036

Low : 30.0303

### Taylor 5ft DEM

High : 35.3019

Low : 25.0157

Salem Tower  
EX DBL 18 x 40 CMP  
29.8039, -83.4655

SALEM TOWER

9414-100

9414-150

9414-200

9414-000

9414-300

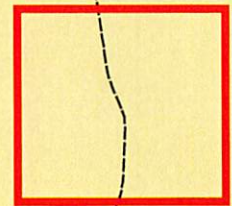
09413-000

R RD



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

## Taylor 2.5ft DEM

High : 41.5036

Low : 30.0303

## Taylor 5ft DEM

High : 19.5381

Low : -0.384454

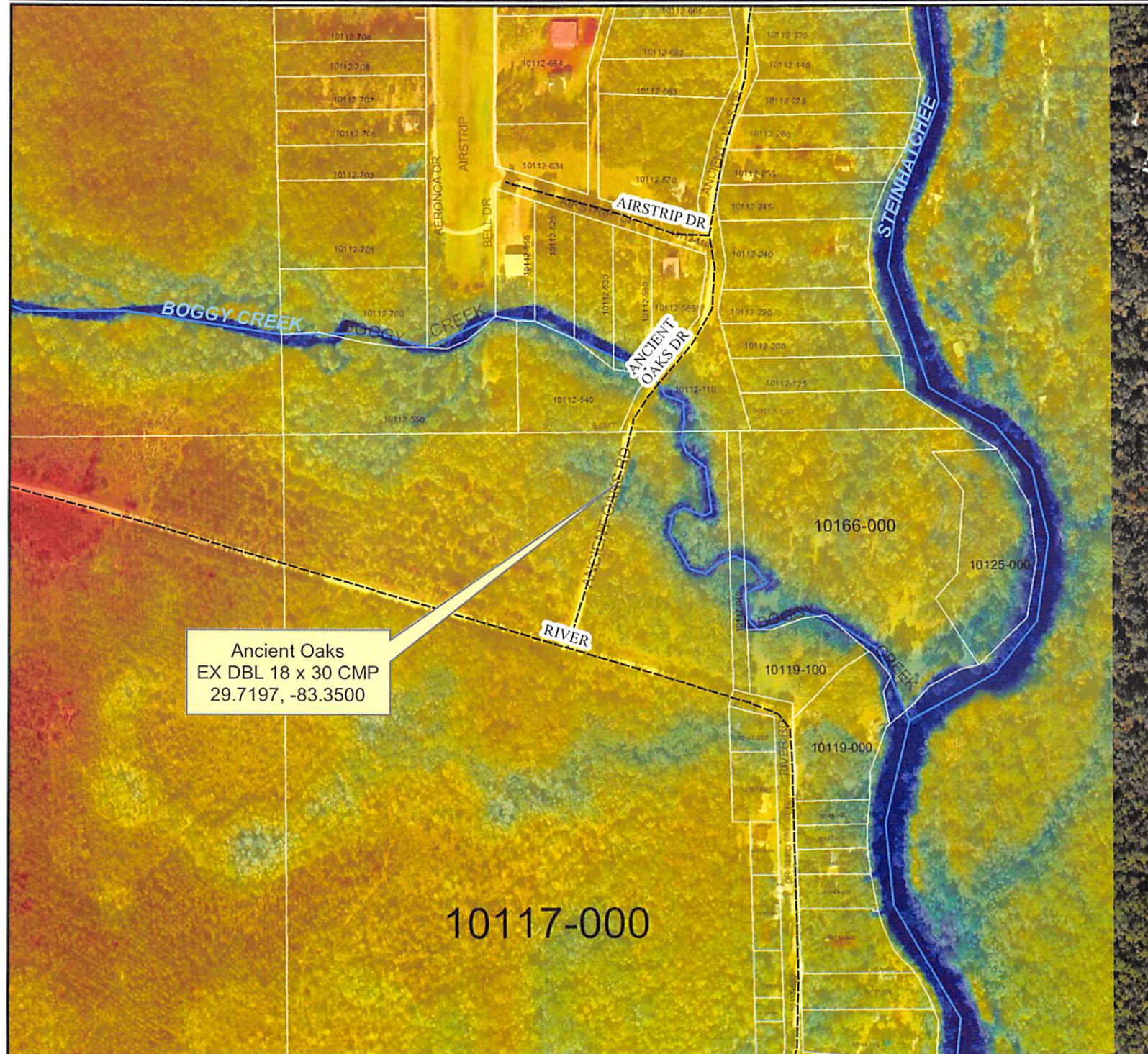


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

## Taylor 2\_5ft DEM

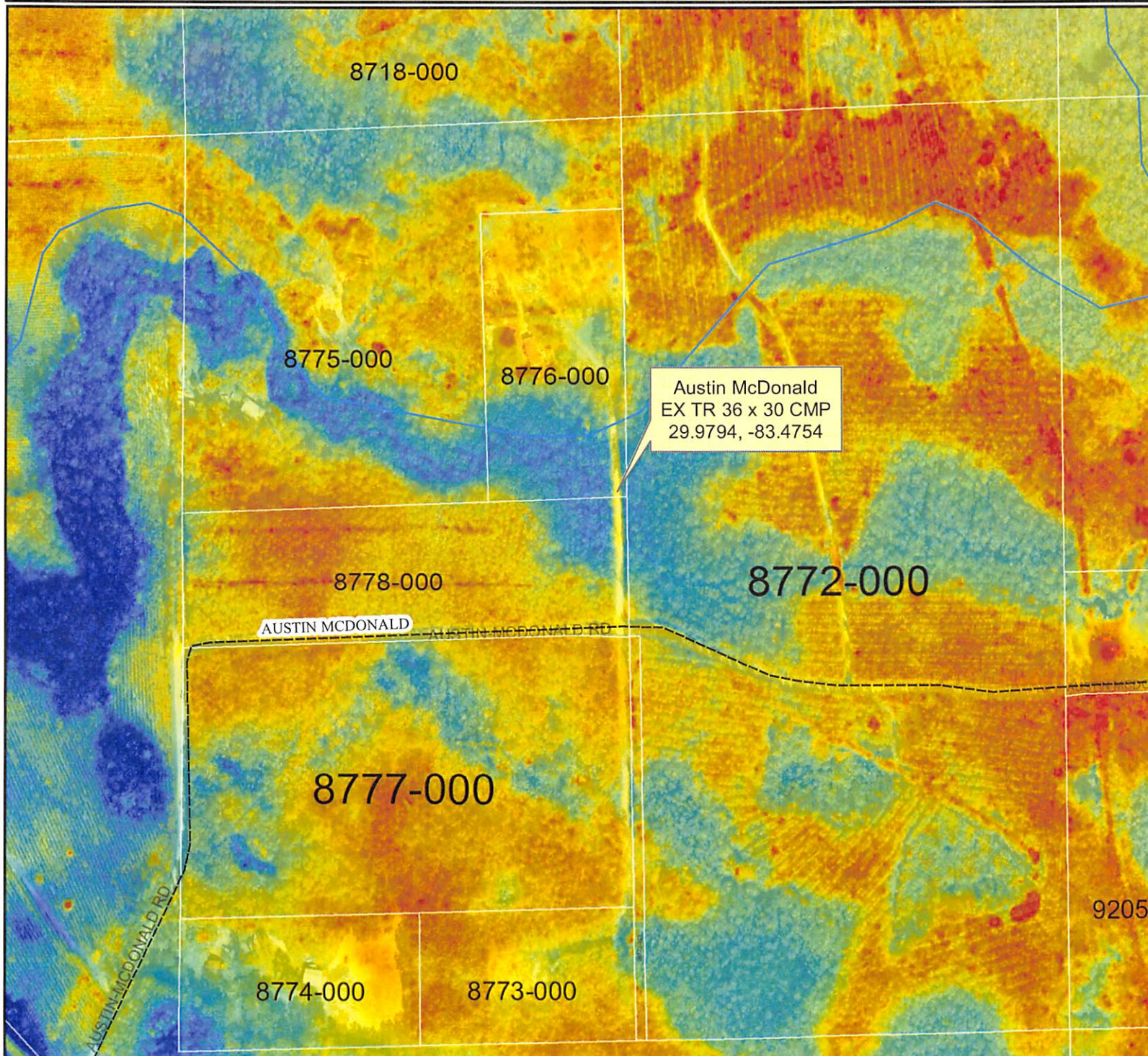
High : 63.3807

Low : 49.7376

## Taylor 5ft DEM

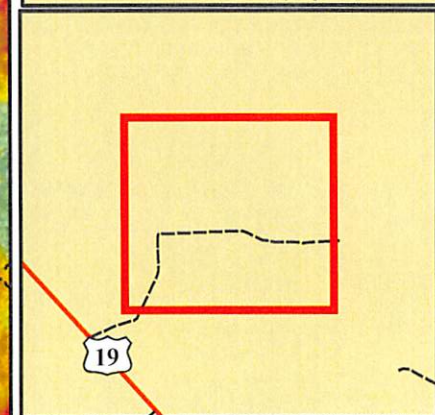
High : 60.0495

Low : 51.1707



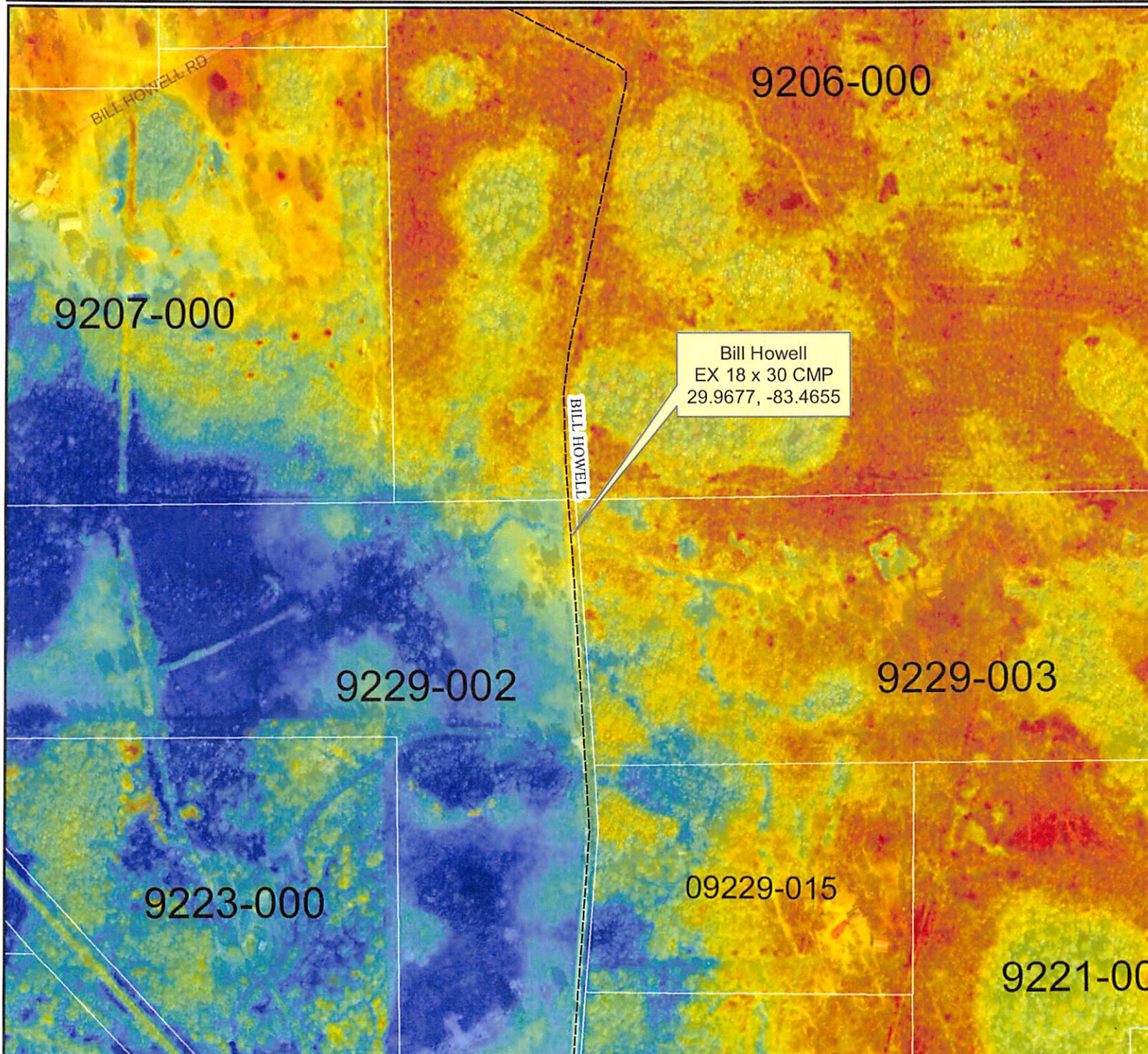
1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping



## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

High : 62.2588

Low : 49.3427

### Taylor 5ft DEM

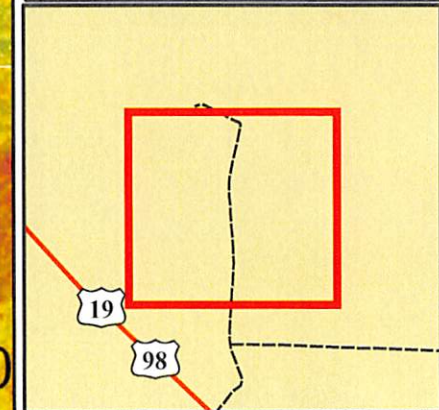
High : 59.9904

Low : 50.9047



1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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# Taylor County GIS Mapping

## Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road

Parcel Boundaries

### Taylor 2\_5ft DEM

█ High : 62.9743

█ Low : 49.4402

### Taylor 5ft DEM

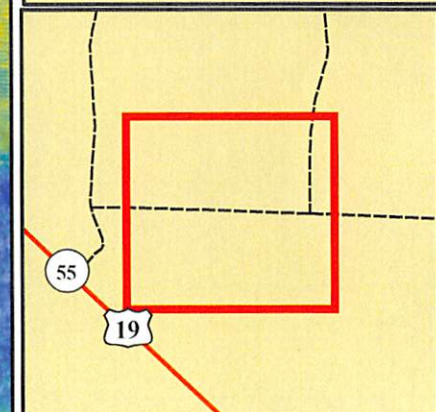
█ High : 60.8175

█ Low : 51.0153

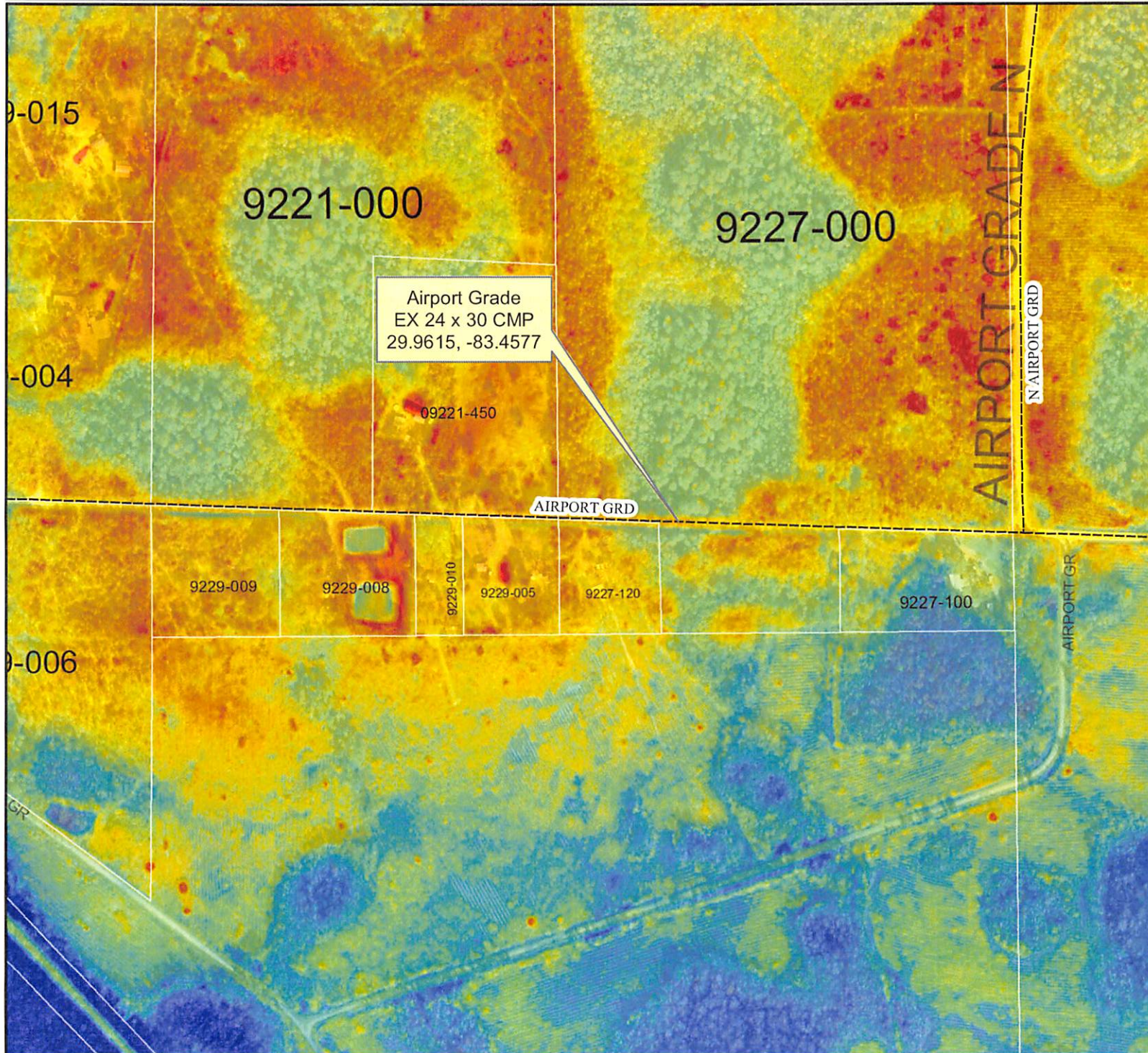


1 inch = 400 feet

Printed on: Date: Tuesday, April 09, 2019



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**TAYLOR COUNTY BOARD OF COMMISSIONERS**

**County Commission Agenda Item**

**SUBJECT/TITLE:**



**Request to Approve the Grant Proposals for the Lionfish Education Exhibit**

**Meeting Date:**

May 6, 2019

**Statement of Issue:** Accept FWC Grant for two (2) Lionfish Education Exhibit in boat ramps for \$2,492.40 for fiscal year 2019-2020

**Recommendation:** Accept FWC' Grant funds for the exhibits.

**Fiscal Impact:** \$ 2,492.40 **Budgeted Expense:** Yes ☐ No ☐ N/A ☐

**Submitted By:** UF Taylor County Extension

**Contact:** Victor Blanco

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** In the Board Meeting held in March 19 the Board discussed and approved to submit a grant proposal to FWC for \$2,492.40 for the installation of two (2) educational exhibits at the Keaton Beach and Steinhatchee public boat ramps. The proposal has been approved by FWC and a purchase order to initiate the process of the design, construction and installation of the exhibit has been issued. According to county' administrative procedures we request the Board's acceptance of the grant funds.

**Options:** 1. Accept the grant funds and improve Taylor County marine literacy

2. Not accept the grant funds

**Attachments:** 1. FWC's Purchase Order

2.

**Order No. B4E162**

Version Number: 1  
 Internal Version: false  
 Issued on Mon, 08 Apr, 2019  
 Created on Mon, 08 Apr, 2019 by Ariba System

**Supplier:**

Taylor County Board of Commissioners  
 201 E. Green St  
 Perry, FL 32347  
 United States  
 Phone: 1850-838-3553  
 Fax: 1  
 Contact: Melody Cox

**Ship To:**

Fish & Wildlife Cons. Comm.  
 Marine Fisheries Management  
 2590 Executive Center Circle, E  
 Suite 204, Berkley Bldg.  
 Tallahassee, FL 32301  
 United States

**Deliver To:**

Zandra Wostel

**Bill To:**

FWC - Marine Fisheries Management  
 Berkeley Building - Suite 204  
 2590 Executive Center Circle, E  
 Tallahassee, FL 32301  
 United States

Entity Description: Fish and Wildlife Conservation Commission  
 Organization Code: 77523090400  
 Object Code: 000000-139900  
 Expansion Option: 1C  
 Exemption Status: Yes  
 Exemption Reason?: 3E

Item	Description	Part Number	Unit	Qty	Need By	Unit Price	Extended Amount
1	FWC is allocating funds to increase awareness...		each	2,492.4	None	\$1.00000 USD	\$2,492.40000 USD

FWC is allocating funds to increase awareness and ensure consistent, accurate messaging about the lionfish invasion in Florida waters by supporting the creation of lionfish educational exhibits in public facilities around the state.

All participants must be facilities open to the public and committed to encouraging public awareness of coastal issues in Florida. Vendors must provide required lionfish facts in their exhibit display according to FWC's Lionfish Education Exhibit Program application in order to receive funding.

Distributors?: N  
 Requester: zandra.wostel  
 Ship To Code: A0f3bt99.q  
 State Contract ID:  
 Buyer Code:

Description
Blanket Purchase Order

Contract ID:  
 Requester Phone:  
 PR No.: PR10887656  
 MyGreenFlorida Content: N  
 Method of Procurement: E - Purchase under \$2,500 [Rule 60A-1.002(2), F.A.C.]  
 Shipping Method: Best Way  
 FOB Code: INC-Dest  
 FOB Code Description: Destination freight paid by vendor and included in price. Title passes upon receipt. Vendor files any claims.  
 Encumber Funds: Yes  
 PO Start Date: Thu, 4 Apr, 2019  
 PO End Date: Wed, 31 Jul, 2019  
 Fiscal Year Indicator: 2019  
 PUI#: 7701  
 Site Code: 770000-00  
 Terms and Conditions: [http://dms.myflorida.com/mfmp\\_PO\\_TC](http://dms.myflorida.com/mfmp_PO_TC)  
 P Card Order?: No

**Total** \$2,492.40000 USD

**Comments**

Order B4E162

- zandra.wostel, 04/04/2019:  
CONTRACT MANAGER: MIKE KENNISON (zandra.wostel, Thu, 04 Apr, 2019)

## Attachments

- ATTACHMENT by zandra.wostel on *Thursday, April 4, 2019 at 4:01 PM*  
FWC Terms and Conditions 7-24-18.pdf (310376 bytes)
- ATTACHMENT by zandra.wostel on *Thursday, April 4, 2019 at 4:01 PM*  
LEEP Appl Taylor Co. BOCC.pdf (97605 bytes)

Invoice to Florida Fish and Wildlife Conservation Commission  
Lionfish Outreach and Control Program

INVOICE NO. ENTER #

DATE MM/DD/YYYY

VENDOR NAME: NAME

ADDRESS: ADDRESS

CITY, STATE, AND ZIP: CITY, STATE, AND ZIP

PHONE: PHONE

EMAIL: EMAIL

BILL TO

Florida Fish and Wildlife Conservation Commission  
Lionfish Outreach and Control Program  
2590 Executive Center Circle East  
Tallahassee, FL 32301

ORDER NUMBER

Purchase Order Number

DATES OF SERVICE

Mm/dd/yyyy  
To  
mm/dd/yyyy

QUANTITY

DESCRIPTION

UNIT PRICE

TOTAL

1

Funding for lionfish exhibits designed to  
increase public awareness and ensure  
consistent messaging

(Amount)

(Total)

SUBTOTAL

(AMOUNT)

TOTAL:

(Amount)

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

THE BOARD TO CONSIDER APPROVAL OF REQUEST TO ADD THE SEALEY CEMETERY TO THE COUNTY MOWING LIST.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** POLICY 2008-13 ESTABLISHES GUIDELINES FOR MAINTENANCE OF PUBLIC AND CHURCH CEMETERIES OPEN TO THE PUBLIC.

**Recommended Action:**

**Fiscal Impact:** ADDITIONAL LABOR

**Budgeted Expense:** NO

**Submitted By:** LAWANDA PEMBERTON, COUNTY ADMINISTRATOR

**Contact:** 850-838-3500 EXT. 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** POLICY 2008-13 ALLOWS FOR MAINTENANCE OF PUBLIC AND CHURCH CEMETERIES OPEN TO THE PUBLIC WITH THE CONDITION THAT THE CEMETERY GOVERNING BOARD CERTIFY THAT THE CEMETERY IS A PUBLIC CEMETERY AND ALL MEMBERS OF THE PUBLIC, UPON REQUEST, HAVE THE RIGHT TO BE INTERRED AT THE CEMETERY REGARDLESS OF RACE, CREED OR RELIGIOUS AFFILIATION.

**Options:** APPROVE  
NOT APPROVE

**Attachments:** EMAIL FROM CARI DIXON, SEALEY CEMETERY COMMITTEE  
POLICY 2008-13 PUBLIC CEMETERY MAINTENANCE

## LaWanda Pemberton

---

**From:** Dixon, Cari <Cari.Dixon@djj.state.fl.us>  
**Sent:** Wednesday, April 17, 2019 11:58 AM  
**To:** LaWanda Pemberton  
**Subject:** Sealey Cemetery

Good Afternoon,

The Sealey Cemetery Committee is requesting the County Commission take over moving and light maintenance of the cemetery grounds this year. No initial heavy preparation is needed.

The cemetery will make available to the County space for indigent interments upon request.

The cemetery is open and available to the public at all times and accepts all.

Thank you for assisting us to preserve and maintain our ancestral heritage.

Cari Dixon  
(850) 849-4880



# Taylor County

## Board of County Commissioners'

### Policy Manual

6.04

Policy #:	Title:	Effective Date:
2008-13	Public Cemetery Maintenance	11/03/08

#### PURPOSE

Establish guidelines for maintenance of public cemeteries and church cemeteries open to the public.

#### REFERENCE

Laws of the State of Florida, Chapter 67-2131, 1-3 Special Legislative Act

#### POLICY

The County may perform minor maintenance on Church cemeteries open to the public. This maintenance is to be limited to periodic grass mowing. Routine mowing will only be accomplished by contractual services, inmate labor or County employees designated and budgeted to perform this service. The frequency of mowing will be based upon the level of service established by the Board of County Commissioners. Any request for work beyond routine mowing must be made to the Board of County Commissioners at a regularly scheduled Board meeting by a representative of the specific public cemetery governing board and approved by a majority vote of the Board of County Commissioners. The mowing will be done consistently with an established revolving cycle basis and this cycle will not be broken unless approved by the County Administrator.

Each cemetery maintained by the County must have a cemetery governing board and the board must enter into a written agreement under which it is understood that as a public cemetery it is open for use by the community at large (a private cemetery is used only by a small segment of the community and family). In order to have the County perform maintenance using public funds the cemetery governing board must certify that the cemetery is a public cemetery and that all members of the public upon request have the right to be interred at the cemetery regardless of race, creed or religious affiliation.

#### RESPONSIBLE DEPARTMENT

Public Works

**Sunset Date:** 03/01/2020

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to review and approve the Request For Proposals (RFP) for Construction Engineering and Inspection (CEI) Services required for the Competitiveness & Employment By Rail (CEBYR) Project Grant, FASTLANE Grant Program for the upcoming railroad and bridge improvement project.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** Board to review and approve RFP to receive proposals for the CEI Services required for the upcoming railroad project being funded in part with a Federal Railroad Administration (FRA) FASTLANE grant. If approved, the proposals will be received and opened by the Board at the June 18, 2019 meeting at 9:00 a.m.

**Recommended Action:** Approve RFP and move forward with the advertising and receiving of proposals.

**Fiscal Impact:** The CEI services will be funded by a FRA FASTLANE grant and the project partners Georgia & Florida Railway (GFRR). The County will not be providing funding for the CEI.

**Budgeted Expense:** Y/N The County will not be providing funding for the CEI.

**Submitted By:** Melody Cox

**Contact:** Melody Cox

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The County has been awarded a CEBYR Grant through the Federal Railroad Administration FASTLANE Grant Program. The services of a CEI will be required to provide the Project Management required for the administration of the grant. The project objective will be to make track and bridge improvements from the Perry, Florida Foley Cellulose Mill to Adel, Georgia. The project's funding will be provided by FRA, GFRR, LLC., and Georgia-Pacific. The County has worked with GFRR, Omni-Trax, FDOT, and FRA on the preparation of the RFP.

**Attachments:** Request For Proposals For Construction Engineering And Inspection Services For The Competitiveness &

**Employment By Rail (CEBYR) Project Grant, A Fastlane  
Small Grant Program By The Federal Railroad  
Administration**



## 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

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, extension 7 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 Phone  
(850) 584-2433 Fax

### **REQUEST FOR PROPOSALS FOR CONSTRUCTION ENGINEERING AND INSPECTION SERVICES FOR THE COMPETITIVENESS & EMPLOYMENT BY RAIL (CEBYR) PROJECT GRANT, A FASTLANE SMALL GRANT PROGRAM BY THE FEDERAL RAILROAD ADMINISTRATION**

Taylor County hereby requests and invites qualified individuals and or firms to submit proposals in response to advertised RFP to participate in a competitive process in which Taylor County will select a firm which will provide Construction Engineering and Inspection (CEI) Services. Selected firm will also be required to provide assistance with the administrative and reporting requirements of the Department of Transportation, Federal Railroad Administration FASTLANE Grant Agreement Standard Terms and Conditions.

Determination of the CEI firm's qualifications will be through a selection process and will be based on the consultant's proposal which is to be completed and submitted in accordance with the RFP specifications and firm's ability to provide the services outlined in the specifications. The RFP seeks Construction Engineering and Inspection (CEI) Services which are required for the scope of work outlined in **SECTION 1 Introduction** which will include but not be limited to: contract administration to ensure the successful completion of the railroad repair and maintenance improvements outlined in the grant agreement ; inspection, and material sampling and testing; and assistance with grant administration and reporting requirements; and to advise the Board of Commissioners regarding the **Competitiveness & Employment By Rail (CEBYR) Project Grant** and the scope of work requirements thereof. **And the County**, at its sole discretion, intends to award a contract to the party deemed to offer the best qualifications specific to Taylor County, and the County deems best to provide CEI Services as well as assistance with administrative and reporting requirements in the CEBYR Project Grant Agreement from the U.S. Department of Transportation, Federal Railroad Administration (FRA) FASTLANE Small Grants Program and meet all the necessary regulatory and compliance requirements.

#### **SECTION 1 INTRODUCTION**

Taylor County has been awarded a CEBYR Project Grant by the Federal Railroad Administration (FRA) through Fixing America's Surface Transportation Act (FAST Act) which established the Nationally Significant Freight and Highway Projects (NSFHP) program to provide Federal financial

assistance to projects of national or regional significance. The U.S. Department of Transportation refers to NSFHP grants as Fostering Advancements in Shipping and Transportation for the Long-term Achievement of National Efficiencies (FASTLANE) grants.

The objective of the Project is to provide adequate freight rail service to customers along the Adel-Foley line. The Georgia & Florida Railway (GFRR) cannot provide adequate freight rail service along the 81 miles of line between Adel, GA and the Foley Cellulose Mill located in Perry, Florida because train speeds are limited to 10 mph. The current track conditions require a two-day round trip from Adel to Foley, which increases costs and limits asset productivity. This, in turn, prompts car owners to limit equipment availability. As a result, freight moves by truck instead of rail. With the improvements GFRR will be able to haul 286,000 lb. rail cars at 25 miles per hour.

The Project will make track and bridge improvements over approximately 81 miles on the GFRR line between Foley, FL and Adel, GA, raising the class of track to Class 2. Once complete, the GFRR will be able to haul 286,000 lb. rail cars at speeds up to 25 mph, which will allow one train crew to complete the run from Adel to Foley and back in one shift without exceeding the federal hours of service limits and provide for expedited return of rail cars.

The Scope of Work will require the completion of the following improvements:

- Replace approximately 114,900 railroad ties;
- Replace approximately 10,500 linear feet of rail;
- Add approximately 11,500 tons of ballast;
- Repairs to 14 bridges;
- Replace in-kind 125 existing highway-grade crossing surfaces, retime 19 highway-grade crossing track circuits for FRA Class 2 train speeds, and update signage to comply with federal requirements. These numbers are not additive. There are 116 crossings receiving only in-kind surface replacement, 9 crossings receiving both in-kind surface replacement and retiming of signals, and 10 crossings receiving only retiming of signals.

Additional requirements of the CEI shall include:

- Management and any required modifications of a Project Management and Quality Assurance Plan (PMQAP) and submit to County for approval by FRA and other applicable stakeholders. Plan should include all phases of the project including Close Out.
- Develop Policies, Practices and Procedures related to PMQAP.
- Assess quality assurance, quality control procedures, possible project risks and risk mitigation plans and how quality assurance records will be generated and maintained through the project.
- Update the PMQAP as required as the project progresses.
- Prepare plan to ensure for quantity checks and how salvaged and/or removed materials will be accounted for and the value thereof accounted for.
- Plan for the CEI team organization, roles and responsibilities and who will be responsible for interactions with the County, FRA, Georgia & Florida Railroad, LLC (GFRR), and other project stakeholders and partners.
- Develop a detailed plan for the County, FRA, and project stakeholders on how the CEI will interact with sub-contractors, sub-consultants, and ensure vendor quality.
- Coordinate with GFRR on the Preliminary and Final Engineering Plan sets submission to FRA.

- Coordinate with GFFR on Final project schedule and cost estimate to ensure project costs will be controlled and maintained.
- Evaluate construction work performed, based on approved plans, specifications, special provisions, contract provisions and applicable agency standards, instruction manuals, and operating procedures.
- Certify work performed meets all Scope of Work and Engineering Requirements.
- Ensure that program and project concerns are brought to the attention of the appropriate stakeholders with a recommendation for effecting desirable improvements on present and future work.
- Participate in the project Kick –Off meeting and all other County, FRA and stakeholder meetings related to the project until completion of Close Out.
- Assist the County with all necessary and required general Grant Administrations functions as directed by 2 CFR Part 200 (Subpart D-F) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and all terms of the FRA Grant award and agreement through the Grant Close Out . Of particular importance are development and submission via the Grant Agreement-defined grant administration portal and requirements for:
  - a. Required Quarterly Reports
  - b. Required Quarterly Federal Financial Reports
  - c. Required Interim and Final Performance Report
  - d. Required Project Completion and Closeout Final Documentation
  - e. General Reporting Requirements via System for Award Management (SAM)
  - f. Grant Reimbursement Requests
- Assist the County with the Final Performance Report and the Updated U.S. DOT Grade Crossing Inventory Form which are required to be submitted to FRA in a timely manner.
- Compile and maintain a data repository that is comprehensive and contains approved design files, inspection reports, grant reporting requirements, project work products, and reimbursement request submissions and accompanying details.

The County, at its sole discretion, intends to award a contract to the party deemed to offer the best qualifications specific to Taylor County, and the County deems best to provide CEI services and to meet all the necessary regulations, compliance, contract administration, and reporting requirements including post-project reporting as per the CEBYR Project Grant Agreement and Scope of Work (SOW). The selected individual and/or firm will be required to abide by all applicable federal, state, and local laws, regulations, and ordinances which may be required. The individual and/or firm will be required to abide by the Railway Right-of-Entry License Agreement.

## **SECTION 2 MINIMUM QUALIFICATIONS TO BE PROVIDED BY CEI FIRM**

### **A. Minimum Qualifications**

#### **Construction Engineering and Inspection Services**

The CEI firm must be actively in business performing similar engineering services for at least six (6) years.

CEI firm must have a minimum of four (4) years of experience working specifically with railroad repair and maintenance projects.

The engineer(s) directly assigned to the project by the selected firm must have a minimum of four (4) years of experience working directly with railroad repair and maintenance improvement projects.

Support engineering staff assigned to the project shall have a minimum of two (2) years of experience working with railroad repair and maintenance projects.

CEI administrative and reporting assistance staff assigned to the project shall have a minimum of two (2) years of experience working with railroad repair and maintenance projects and a minimum of two (2) years of experience working with federal and state grant reporting and regulatory compliance standards.

The Consultant must have at least two (2) years of experience with the reporting requirements of 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards for local government grantees.

The Consultant must have at least two (2) years of experience with reporting and grant close-out processes for Federal government grants.

### **SECTION 3 SUBMITTAL INFORMATION**

- A. **Eight (8) copies** (1 original and 7 copies) of the Proposals must be submitted by mail or hand-delivered to **Taylor County Clerk of Courts at 108 N. Jefferson Street (P.O. Box 620), Perry, Florida 32347.**

Submittals must be received no later than **4:00 p.m. EDT (local time) on Friday, June 14, 2019.** Submittals must be sealed and clearly marked on the outside “General Grant Administration and Project Management for CEBYR Project Grant”. Submittals not clearly marked on the outside will be rejected. The firms name and address must also be clearly marked on the outside of the envelope. **The RFP’s will be opened at the regularly scheduled Board of County Commissioners meeting on June 18, 2019 at 9:00 a.m.**

Questions regarding this RFP should be addressed in writing at least ten (10) days prior to the specified submittal date to:

Ms. LaWanda Pemberton  
County Administrator  
401 Industrial Park Drive  
Perry, FL 32348  
(850) 838-3500 Ext. 7 or at [LPemberton@taylorcountygov.com](mailto:LPemberton@taylorcountygov.com)

If there are any corrections, or any ambiguity, inconsistency, errors or clarification of an interpretation, it will be issued as addenda. Addenda’s will be posted at [www.taylorcountygov.com](http://www.taylorcountygov.com) a minimum of seven (7) days prior to the submittal deadline. Taylor County will not be responsible for any oral clarifications. No negotiations, decisions, or actions shall be initiated or executed by the proposer as a result of any discussions with County employees prior to the opening of the qualifications. Only those

communications which are in writing from the County may be considered as a duly authorized expression on behalf of the Board of Commissioners.

No response will be considered unless received on or before the date and time listed above. The delivery of the response to the County prior to the deadline is solely and strictly the responsibility of the responder. **Submittals received after the closing time will be returned unopened to sender.**

It is the responsibility of each responder to examine this RFP carefully and to judge all of the circumstances and conditions which may affect its response to ensure that their response clearly and directly responds to each of the requirements listed. Any data furnished by the County is for informational purposes only. Responses submitted early by responders may be withdrawn or modified prior to the response deadline. Such requests must be in writing. Modifications received after the response deadline may or may not be considered.

The County reserves the right to request any supplementary information and/or clarification of information it deems necessary in order to effectively evaluate the responder's experience, qualifications, or substantiate any information contained in the responder's response.

#### **B. Drug Free Workplace**

**Florida Statutes** 287.087, on Drug Free Work Place, 287.133(3)(a) on Public Entity Crimes, and Section 287.134, on Discrimination, as a whole and/or as shown below will be complied with and will be incorporated as terms of a CEI Services contract entered into with Taylor County:

##### **287.087. Preference to business with drug-free workplace programs:**

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the products or contractual services that are under proposal a copy of statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than 5 days after such conviction.

5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by, any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

NOTE: PLEASE INCLUDE YOUR "DRUG FREE" STATUS AS PART OF THE GENERAL COMMENTS IN YOUR PROPOSAL OR WHERE INDICATED IN THE PROPOSAL.

**C. Public Entity Crimes**

**287.133. Public entity crime; denial or revocation of the right to transact business with public entities:**

(2)(a) A person or affiliate who has been placed in the convicted vendor list following a conviction of a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

**D. 287.134. Discrimination; denial or revocation of the right to transact business with public entities:**

(2)(a) An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract or provide goods and services to a public entity, may not submit a bid on a contract with a public entity for construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with a public entity.

**E. Insurance**

1. Workers' Compensation: Coverage is to apply for all employees for statutory limits in compliance with the law of the State of Florida and federal laws. The policy must include Employer' Liability with a limit of \$500,000 each accident, \$500,000 each employee, \$500,000 policy limit for disease.
2. Commercial General Liability: Occurrence Form Required: (CEI firm) shall maintain commercial general liability (CGL) insurance with a limit of not less than \$500,000 each occurrence. If such CGL Insurance contains a general aggregate limit, it shall apply separately to this location/project in the amount of \$1,000,000. Products and completed operations aggregate shall be \$1,000,000. CGL insurance shall be written on an occurrence form and shall include bodily injury and property damage liability for premises, operations, independent contractors, products and completed operations, contractual liability, broad

form property damage and property damage resulting from explosion, collapse or underground exposures, personal injury and advertising injury. Fire damage liability shall be included at \$100,000.

3. Commercial Automobile Liability Insurance: (CEI firm) shall maintain automobile liability insurance with a limit of not less than \$1,000,000 each accident for bodily injury and property damage liability. Such insurance shall cover liability arising out of any auto (including owned, hired, and non-owned autos). The policy shall be endorsed to provide contractual liability coverage.
4. Special Requirements/Evidence of Insurance:
  - a. A copy of the CEI firm's current certificate of insurance MUST be provided with the response to this RFP. A formal certificate shall be provided upon announcement that a Consultant has been awarded the work as called for in this document. The Certificate(s) shall be signed by a person authorized by that insurer to bind coverage on its behalf. All Certificates of Insurance must be on file with and approved by the County before commencement of any work activities. The formal insurance certificate shall also comply with the following:
    1. "Taylor County, a Political Subdivision of the State of Florida and its Elected Officials, its Agents, Employees, and Volunteers" shall be named as "Additional Insured" on all policies except Worker's Compensation.

#### **F. Right-of- Entry for Railroad Access**

The selected contractor must complete and submit a LICENSE FOR RIGHT-OF-ENTRY AND USE OF PREMISES for access to GFRR to perform job duties. This agreement contains its own requirements regarding Insurance requirements, Liability requirements, Safety and Communication requirements necessary for accessing and working in railroad Right-of Way. Please reference and consider these requirements alongside your response to this RFP, for reference attached as "**Exhibit A- License For Right-Of-Entry And Use Of Premises**".

#### **G. Submittal Requirements**

Proposals shall be limited to not more than sixty (60) single-sided pages, excluding the table of contents, Drug Free Workplace Certification, Certificate of Insurance, and Public Entity Crimes Documents and any section dividers. The proposal shall address the following:

- (1) **Transmittal Letter:** Introduction to firm and team and other information that should be considered.
- (2) **Company Overview:** Proposer shall include a comprehensive description of the business history and number of years in operation, number of employees, when firm was established, principals of firm and any other related information. The proposer shall include any experience in FRA, federal and/or state grant program administration consulting services, specifically in the state of Florida. Provide a statement that the firm is properly licensed to practice in the State of Florida.

**(3) Project Manager and Project Team:** Provide a narrative describing the role and qualifications of the CEI firm and primary point-of-contact to be assigned to the County under this role. In addition, provide the role and qualifications for each key individual staff member for this assignment. The Proposer shall provide five (5) railroad improvement project references (contact and telephone number required) for the Project Team. In addition, list all supporting team members and their office locations. Provide an organization chart showing the lines of communication, authority and assigned responsibility. For each individual shown on the organization chart, identify their company affiliation and provide a summary of their respective qualifications.

**(4) Representative Projects:** Identify and describe relevant projects that the firm has completed and the year in which they were completed. Include references for each of the projects (contact and telephone number required).

**(5) Regulatory and Environmental Resource Compliance Experience:** Describe the firm's experience with regulatory compliance including but not limited to: NEPA, environmental resource permitting and mitigation, 2CFR Part 200 Code of Federal Regulations including Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Florida Single Audit Act requirements, Davis-Bacon Act recordkeeping, Federal Fair Labor Standard Acts, Copeland Anti-Kickback Act, and all applicable federal and state reporting and compliance standards with a detailed emphasis on Federal Railroad Administration . Include a specific list of agencies with whom the firm has worked with.

**(6) Proof of Insurance:** Provide evidence of professional liability insurance for the primary firm, Worker's Compensation, Workers' Compensation, Commercial General Liability, and Commercial Automobile Liability Insurance as outlined in Section 3 Item E.

**(7) Drug Free Workplace Certification:** Firm must complete and sign Drug Free Workplace Certification which is part of the RFP package and as outlined in Section 3 Item B.

**(8) Public Entity Crimes Statement:** Firm must complete and sign as per Section 3 Item C.

**(9) A fixed fee Cost Proposal** must be provided to include all services to be provided by the CEI during the term of the Contract.

**(10) Summary:** Provide a summary of your organization and identify unique strengths, special equipment, specialized knowledge, or other factors that you feel may be important to the selection process.

**H. Respondents, their agents and associated shall refrain from contacting or soliciting any County Official and that contact may be made ONLY with the individual(s) in this document for additional information and clarification.**

**I. Responding to this RFP will in no way be construed as a commitment on the part of the County. The County reserves the right to reject any or all responses. The County is not responsible for any costs incurred during the preparation and submittal of a response to this RFP.**

- J. Each respondent is responsible for full and complete compliance with all laws, rules and regulations including those of the Federal Government, the State of Florida and Taylor County. Failure or inability on the part of the respondent to have complete knowledge and intent to comply with such laws, rules and regulations shall not relieve any respondent from its obligation to honor its response and to perform completely in accordance with its response.**
- K. The County reserves the right to reject any and all submitted responses and to waive any informalities or irregularities in the submittal process which are in the best interest of the County.**
- L. Responses must be signed by an individual of the respondent's organization legally authorized to commit the respondent's organization to the performance of the product(s) and/or service(s) contemplated by this document.**
- M. The successful respondents shall be required to demonstrate experience or knowledge of completing federal reporting requirements through federal agencies, such as the U.S. Department of Transportation and the Federal Rail Administration (including SF-425 Federal Financial Report, SF-PPR Status of Performance Report and Milestones Forms).**
- N. The successful respondents shall be required to demonstrate experience in the assistance with the completion of financial management controls both internally and through federal agencies (ex. Federal Railroad Administration E-delphi Payment System).**
- O. The successful respondents shall hold harmless, indemnify, and defend the County, its commissioners, employees, representatives, and agents, against any claim, action, loss damage, injury, liability, costs and expense of whatsoever kind or nature arising out of or incidental to this work.**
- P. The successful respondents shall not be allowed to substitute project team members and or consultants named in this response without the prior written permission of the County.**
- Q. The successful respondent shall acknowledge and accept contract language that affirms the resulting contract will be funded exclusively by FASTLANE Small Grants Program grant awards and shall be strictly subject to those terms and conditions of any grant award(s).**
- R. The successful respondent as well as all subcontractors/subconsultants (if permitted by Taylor County) and to be utilized by the CEI firm, shall be required to comply with 2 CFR 200.321 requirements for contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.**
- S. IN THE EVENT OF ANY LEGAL ACTION RESULTING FROM THIS RFP OR CONTRACT EXECUTED THEREOF, THE LEGAL VENUE WILL BE TAYLOR COUNTY, FLORIDA.**

#### **SECTION 4 SELECTION PROCEDURE**

A CEI Selection Committee will be established to review and evaluate all qualification statements submitted. The evaluation of the responses to the RFP will be made on the basis of comparative fulfillment of the above criteria. Total scoring is a mathematical summation of the criteria scores from each evaluator.

A firm may be selected from the Proposals, upon recommendation of the CEI Selection Committee, or if deemed necessary, the County may short-list up to three firms for formal presentations and further consideration by the Board of Commissioners. Firms not short-listed will be notified. The format and date of the presentation will be established at the time of short-listing, if applicable.

If desired by the CEI Selection Committee or the Board of Commissioners, the short-listed firms will make personal presentations to the Taylor County Board of Commissioners and staff. Presentations by each firm will be limited to the proposed Project Manager and Principle in Charge. Presentations may take up to 20 minutes and should focus on the firms understanding of the qualifications required to successfully assist the County by providing the CEI Services for the CEBYR project outlined in the RFP.

Proposals will be evaluated and scored according to the following point system:

Section	Points Possible
1. Transmittal letter	5
2. Company Overview	10
3. Project Manager and Project Team	20
4. Representative Projects with emphasis on FRA and railroad repair and maintenance experience	30
5. Regulatory Compliance Experience	10
6. Proof of Insurance	3
7. Drug Free Work Place Certification	3
8. Public Entity Crimes Statement	3
9. Fixed Fee Cost Proposal	10
10. Summary	6
<b>Total Points</b>	<b>100</b>

Following final approval ranking of the firms by the County, contract negotiations will be conducted by staff with the highest ranked firm. If satisfactory negotiations with the highest ranked firm are not possible, staff will begin negotiations with the second ranked firm and continue, as such, until satisfactory negotiations are completed. **All contracts will be executed by the Taylor County Board of Commissioners.**

## **SECTION 5 ADDITIONAL CONSIDERATIONS**

- A. The County reserves the right to waive informalities or irregularities and to accept or reject any and all submittals with or without cause. The County intends to accept the proposal that, in its sole judgement, represents the best interest of the County. The County reserves the right to

solicit additional engineering services for any projects, should the County deem it to be in their best interest.

- B. Respondents agree that contracts and negotiations shall be governed by the laws of the State of Florida and the venue for any legal action will be Taylor County, Florida.**
- C. Any material submitted in response to this RFP will become a public document pursuant to Florida Statute §119.07. This includes material which the responding proponent might consider to be confidential or a trade secret. Any claim of confidentiality is waived upon submission, effective after opening pursuant to Florida Statute §119.07.
- D. No Contingency Fees: By responding to this solicitation, each Respondent warrants that it has not and will not employ or retain any company or person, other than a bona fide employee working solely for the firm, to solicit or secure an agreement pursuant to this solicitation and that it has not and will not pay or agree to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the firm, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of an agreement.

**Taylor County is an Equal Opportunity Employer. MBE/WBE/DBE businesses are encouraged to participate. Taylor County supports Equal Opportunity Employment, Fair Housing, Drug Free Workplace and Providing Handicapped Accessibility. Taylor County strictly enforces open and fair competition.**

End of RFP Instructions

**EXHIBIT A**

**LICENSE FOR RIGHT-OF-ENTRY AND USE OF PREMISES**

This License Agreement ("License") shall be effective on the last date of signature set forth below (the "Effective Date") by **Georgia & Florida Railway, LLC** ("Licensor") and **[LICENSEE NAME]** ("Licensee"). Licensor and Licensee may sometimes be referred to individually as a "Party" or collectively as the "Parties."

Licensor hereby permits Licensee to enter upon Licensor's property located in the County of Taylor ("County"), State of Georgia (the "Premises"), subject to all licenses, easements, encumbrances, and claims of title affecting the Premises and subject to the following terms and conditions:

1. This License is for Licensee's exclusive use and shall not be assignable. Licensor grants this License to Licensee for entry on to the Premises for the sole purpose of construction engineering and inspection of County's CEYBR grant project. As a condition of this License, Licensee shall undertake its use of the Premises in compliance with all federal, state, municipal and local laws and regulations and in a good and workmanlike manner satisfactory to Licensor. Licensor will not execute this License until it receives a signed original from Licensee and in no event is entry permitted until Licensor has executed this License and Licensee has complied with all of the terms and conditions of Section 3 of this License.

Licensor shall have the right, but not the duty, to require Licensee to furnish detailed plans prior to entry upon the Premises and to view and inspect any activity or work on Licensor's Premises. The review of the plans or Licensor's inspection of the activity or work on Licensor's Premises shall in no way reduce Licensee's obligations under this License, nor shall it be considered an acceptance of the suitability of the plans, activities or work by Licensor or deemed to be a waiver of Licensor's rights under this License.

2. The right to enter the property as granted by this License shall commence [DATE TBD] and shall remain in effect through and including [DATE TBD]. Thereafter, this License may be extended at the sole option of Licensor for such additional terms as Licensor deems necessary. Notwithstanding the foregoing, Licensor reserves the right to revoke this License at any time prior to the termination date upon giving not less than twenty-four (24) hours' written notice to Licensee.

Upon termination of this License, Licensee shall remove all of its property, leaving the Premises in a neat and safe condition which is satisfactory to Licensor's Vice President of Engineering or other authorized representative, failing in which Licensor may do so at Licensee's sole cost, risk, and expense.

3. Licensee shall notify Licensor in writing at least three (3) working days in advance before entering upon or starting any work upon the Premises. No entry or use of the Premises will be permitted until this License is signed, charges hereunder paid, and evidence of the insurance coverage required under Section 8 hereof has been received and accepted by Licensor.

4. All costs associated with Licensee's entry upon and use of the Premises shall be borne solely by Licensee.

5. Any subcontractor, person or entity that Licensee invites or authorizes to enter or work upon the Premises shall be subject to all applicable terms of this License and shall be deemed agents of Licensee. Licensee shall take all necessary means to communicate the applicable terms of this License to the person or entity it invites or authorizes upon the Premises prior to their entry onto the Premises.

6. Licensee shall work only in such area(s) of the Premises as Licensor designates.

7. Licensee acknowledges that persons and property on or near the Premises, whether during construction, installation, use, maintenance or relocation are in constant danger of injury, death or destruction, incident to the operation of the railroad tracks, whether by Licensor or others and Licensee confirms that it is aware of such dangers and accepts this License subject to such dangers.

- A. LICENSEE, AS FURTHER CONSIDERATION AND AS A CONDITION WITHOUT WHICH THIS LICENSE WOULD NOT HAVE BEEN GRANTED, AGREES TO RELEASE, INDEMNIFY, DEFEND AND HOLD HARMLESS LICENSOR, COUNTY, OMNITRAX, INC. ("OmniTRAX"), AND ANY OWNER, SUBSIDIARY, PARENT AND AFFILIATES OF LICENSOR, AND THEIR RESPECTIVE PARTNERS, SUCCESSORS, ASSIGNS, LEGAL REPRESENTATIVES, OFFICERS, DIRECTORS, MEMBERS, MANAGERS, SHAREHOLDERS, EMPLOYEES AND AGENTS (EACH INDIVIDUALLY AN "INDEMNITEE" AND COLLECTIVELY THE "INDEMNITEES") AND TO ASSUME ALL RISK, RESPONSIBILITY, AND LIABILITY FOR DEATH OF, OR INJURY TO, ANY PERSONS, INCLUDING, BUT NOT LIMITED TO, OFFICERS, DIRECTORS, MEMBERS, MANAGERS, EMPLOYEES, AGENTS, PATRONS, INVITEES AND LICENSEES OF THE PARTIES, AND FOR LOSS, DAMAGE OR INJURY TO ANY PROPERTY, INCLUDING BUT NOT LIMITED TO, THAT BELONGING TO THE PARTIES (TOGETHER WITH ALL LIABILITY FOR ANY EXPENSE, ATTORNEYS' FEES AND COSTS INCURRED OR SUSTAINED BY THE INDEMNITEES, WHETHER IN DEFENSE OF ANY SUCH CLAIMS, DEMANDS, ACTIONS, SUITS AND CAUSES OF ACTION OR IN THE ENFORCEMENTS OF THE INDEMNIFICATION RIGHTS HEREBY CONFERRED) ARISING FROM, GROWING OUT OF, OR IN ANY MANNER OR DEGREE DIRECTLY OR INDIRECTLY CAUSED BY, ATTRIBUTABLE TO, OR RESULTING FROM THE GRANT OR EXERCISE OF THIS LICENSE OR THE CONSTRUCTION, MAINTENANCE, REPAIR, RENEWAL, ALTERATION, CHANGE, RELOCATION, EXISTENCE, PRESENCE, USE, OPERATION OR REMOVAL OF ANY STRUCTURE INCIDENT THERETO, OR FROM ANY ACTIVITY CONDUCTED ON OR OCCURRENCE ORIGINATING ON THE AREA COVERED BY THE LICENSE, EXCEPT TO THE EXTENT CAUSED BY THE SOLE, GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF THE INDEMNITEE SEEKING INDEMNIFICATION.**
- B. THE RISKS OF INJURY TO OR DEATH OF PERSONS AND LOSS OR DAMAGE TO PROPERTY HEREIN ASSUMED BY LICENSEE, SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, LICENSEES, EMPLOYEES OR INVITEES OF EITHER OF THE PARTIES HERETO, AND WHETHER SUCH INJURY TO OR DEATH OF PERSONS SHALL ARISE UNDER ANY WORKERS' COMPENSATION ACT OR FEDERAL EMPLOYERS LIABILITY ACT.**
- C. LICENSEE, FOR ITSELF, AND FOR ITS HEIRS, SUCCESSORS, ASSIGNS, OFFICERS, AGENTS, LICENSEES, AND EMPLOYEES, DOES HEREBY AGREE TO PROTECT, DEFEND, AND INDEMNIFY THE INDEMNITEES FROM, AND TO REIMBURSE THE INDEMNITEES FOR, ANY AND ALL LIABILITY AND DAMAGES ARISING OUT OF THE RISKS HEREIN ASSUMED BY LICENSEE, INCLUDING CLAIMS, JUDGMENTS, COSTS, ATTORNEYS' FEES, AND ALL OTHER JUDGMENTS ARISING FROM ANY LIABILITY ASSUMED BY LICENSEE HEREIN.**
- D. LICENSEE SHALL, AT ITS SOLE EXPENSE, JOIN IN OR ASSUME, AT THE ELECTION AND ON DEMAND OF LICENSOR, THE DEFENSE OF ANY CLAIMS, DEMANDS, ACTIONS, SUITS AND CAUSES OF ACTION ARISING UNDER THIS LICENSE. THE WORD LICENSOR AS USED IN THIS INDEMNITY SECTION SHALL INCLUDE THE ASSIGNS OF LICENSOR AND ANY OTHER RAILROAD COMPANY THAT MAY BE OPERATING UPON AND OVER THE TRACKS IN THE VICINITY OF THE LICENSE AREA.**

8. Licensee shall purchase and maintain insurance as specified below covering this License, all the work, services, and obligations assumed or performed hereunder, from the Effective Date until termination, unless the duration is stated to be otherwise, with insurance companies assigned a current Financial Strength Rating of at least A and Financial Size Category of X by A. M. Best Company:

A. **Commercial General Liability Insurance** written on an occurrence basis subject to limit of \$1,000,000 each occurrence for bodily injury, property damage, personal injury, libel and/or slander with an annual aggregate limit of no less than \$2,000,000. Policy coverage is to be based on usual Insurance Services Office policy forms to include, but not be limited to: Operations and Premises Liability, Completed Operations and Products Liability, Personal Injury and Advertising Liability, and Contractual Liability Insurance. Completed Operations coverage is to be maintained for a period of not less than three (3) years after the termination or cancellation of this License. General Liability policies procured by Licensee shall be amended to delete all railroad exclusions including exclusions for working on or within fifty feet (50') of any railroad property and affecting any railroad bridge or trestle, tracks, road-beds, tunnel, underpass or crossing (CG 24 17 endorsement or equivalent).

B. **Workers' Compensation and Employers' Liability Insurance** providing statutory workers' compensation benefits mandated under applicable state law and Employers' Liability Insurance subject to a minimum limit of \$1,000,000 each accident for bodily injury by accident, \$1,000,000 each employee for bodily injury by disease, and \$1,000,000 policy limit for bodily injury by disease. If coverage is provided through a monopolistic state fund, a stop gap endorsement on either the Commercial General Liability or Workers' Compensation Policy is required to meet the Employers' Liability Insurance requirement.

C. **Business Automobile Liability Insurance** subject to a minimum limit of \$1,000,000 each accident for bodily injury and property damage. Policy coverage shall be based on Insurance Services Office policy forms referred to as Business Automobile Policy to cover motor vehicles owned, leased, rented, hired or used on behalf of Licensee. If applicable to this License and applicable under federal law, Licensee shall provide an MCS 90 endorsement.

D. **Umbrella Liability Insurance** written on an occurrence basis subject to a limit of \$4,000,000 each occurrence for bodily injury, property damage, personal injury, libel and/or slander. Policy coverage is to be at least as broad as primary coverages. Umbrella coverage is to be maintained for a period of not less than three (3) years after the termination or cancellation of this License. Umbrella Liability shall apply to Commercial General Liability, Employers' Liability, and Business Automobile Liability Insurances.

The required limits of insurance may be satisfied by a combination of Primary and Umbrella or Excess Liability Insurance.

All insurance required of Licensee with the exception of Workers' Compensation and Employers' Liability shall include Licensor and any subsidiary, owner, parent or affiliates of Licensor, and their respective partners, successors, assigns, legal representatives, officers, directors, members, managers, agents, shareholders, and employees ("Required Parties") as additional insured and include wording which states that the insurance shall be primary and not excess over or contributory with any insurance carried by Licensor and its affiliates. With respect to Commercial General Liability Insurance, Required Parties shall be included as additional insured for Ongoing Operations and for Completed Operations to the extent permitted by law.

All insurance shall provide Licensor a minimum of thirty (30) days' advance written notice of insurer's intent to cancel or otherwise terminate insurance coverage.

If Licensee cannot obtain an occurrence based policy for any required coverage, the policy may be written on a claims-made basis with a retroactive date on or before the Effective Date of this License. Licensee shall maintain such policy on a continuous basis. If there is a change in insurance companies

or the policy is canceled or not renewed, Licensee shall purchase an extended reporting period of not less than three (3) years after the License termination date.

Licensee shall file with Licensors on or before the Effective Date of this License a valid certificate of insurance for all required insurance policies. Each certificate shall identify the Required Parties as additional insured as required and state that Licensors shall receive a minimum of thirty (30) days' advance written notice of insurer's intent to cancel or otherwise terminate policy coverage. Licensee shall supply updated certificates of insurance that clearly evidence the continuation of all coverage in the same manner, limits of protection, and scope of coverage as required by this License.

All insurance policies required of Licensee shall include a waiver of any right of subrogation written in favor of Required Parties.

Notwithstanding the foregoing, Licensee may self-insure for any of the above required insurance coverages subject to the requirements specified in this paragraph. Licensee shall provide Licensors with audited financial statements and Licensors may, at its discretion, which shall not be unreasonably withheld, deem such financial statements acceptable prior to authorizing Licensee to self-insure. Licensee shall provide a letter of self-insurance to Licensors specifically stating which lines of coverage are self-insured and the amount of self-insurance maintained. The amount of any excess insurance that attaches to self-insurance below the required limits of insurance shall be identified in the letter and evidenced on a certificate of insurance. This letter of self-insurance shall be signed by Licensee's Risk Manager or another designated authorized signatory. With respect to Workers' Compensation, Licensee shall also provide state-issued self-insured authorization documents to Licensors, where applicable by state law.

Licensee represents that this License has been thoroughly reviewed by Licensee's insurance agent or broker who have been instructed by Licensee to procure the insurance coverage required by this License. Upon signature of this License and renewal of insurance, if Licensee fails to maintain or provide evidence to Licensors of any insurance coverage required under this License, Licensors may terminate this License effective immediately.

Licensee's compliance with obtaining the required insurance coverage shall in no way limit the indemnification rights and obligations specified in this License.

9. Licensee shall comply, at its sole cost and expense, with all applicable laws, regulations, rules and orders with respect to the use of the Premises, regardless of when such become effective.

10. Regarding its use of the Premises, Licensee acknowledges that the safe and uninterrupted operation of Licensors' trackage takes precedence over Licensee's use of the Premises, and to the extent possible, Licensee's use of the Premises shall not interfere with the movement of any trains or other operations of Licensors. If such interference is necessary, Licensee shall not proceed until having first obtained specific authority and directions from Licensors. If, in the opinion of Licensee or Licensors, conditions warrant at any time, Licensors will provide flag service and protection at the expense of Licensee and Licensee will pay to Licensors the full cost and expense for said flag service and protection within thirty (30) days of receiving an invoice for same.

11. All equipment working on or material in use upon the Premises shall be kept at all times not less than fifteen feet (15') from the nearest live rail of any track or such other distance as Licensee is subsequently notified in writing of by Licensors. Licensee shall conduct its operations so that no part of its equipment shall foul an operating track, transmission, signal or communication line or any other structure of Licensors.

Licensee shall at no time cross Licensor's property or track(s) with vehicles or equipment of any kind or character except at an existing and open public grade crossing.

## 12 Safety Program

A. Licensee shall have in place a safety and training program conforming to the requirements of federal, state, local laws and Federal Licensor Administration ("FRA"), rules and regulations, including, without limitation, 49 CFR Parts 214, 232 and 243 (collectively, the "Safety Rules and Regulations") and Licensor's Roadway Worker Protection Program. All employees of Licensee or any subcontractor utilized shall be required to attend Licensor's Roadway Worker Safety and Safety Rules Class prior to their performing any duties related to the Work. Licensor, at its sole option, shall: 1) provide a train the trainer class at no additional cost to Licensee, or 2) arrange for a safety training provider suitable to the Licensor ("Trainer") to provide the class to Licensee and any subcontractor and Licensee shall, at its sole cost and expense, pay directly to the Trainer a charge for each of Licensee's employees or their subcontractor's employees attending such class. Periodic changes to the Safety Rules and Regulations or Licensor's Roadway Worker Protection Program may require additional or repeated training classes. The cost of Licensee's or their subcontractor's personnel attending the initial training class or any additional training classes shall be considered as incidental to the Work and Licensor shall make no additional payments to Licensee for participation in these classes. Licensee shall release, defend and indemnify Licensor and OmniTRAX from and against any and all claims, liabilities, damages, losses, costs or expenses, including, without limitation, attorneys' fees and legal costs arising or resulting from Licensees or subcontractor failing to comply with the Safety Rules and Regulations.

B. The use of proper safety devices by all employees of Licensee and employees of any subcontractor utilized by Licensee shall be required and Licensee shall take reasonable actions to enforce the use of safety devices, including traffic control devices as may be required by the federal or state agencies. All employees of Licensee and employees of any subcontractor utilized by Licensee shall meet or exceed Licensor's personal protection equipment ("PPE") requirements.

C. Licensee shall develop and administer a drug and alcohol use and testing program that complies with 49 CFR Part 219. Licensee shall maintain and administer the program throughout the term of this Agreement. Licensee agrees that it is the Licensee's sole responsibility for compliance with 49 CFR Part 219 related to the performance of the Work pursuant to this Agreement. Licensee agrees to reimburse Licensor, for any fines levied against Licensor by the Federal Licensor Administration ("FRA") related to Licensee's non-compliance with the requirements of 49 CFR Part 219 by the Licensee or its Subcontractor. Licensee shall advise Licensor within forty-eight (48) hours if any of Licensee's or its subcontractor's employees test positive for prohibited substances.

D. Notwithstanding anything to the contrary in this Agreement, if Licensee or subcontractor is found to be in violation of any Safety Rules and Regulations or any safety rule, regulation or requirement of Licensor, or causes an incident, Licensor reserves the right to notify the Licensee to stop all Work. The Licensee must immediately cease all Work, promptly perform a complete investigation and determine the appropriate remedial actions. Licensee shall provide any documentation to Licensor at Licensor's request. When Licensor, at its sole discretion, is satisfied with Licensee's investigation and remedial actions Licensor shall notify Licensee as to what date the Licensee may return to Work. Notwithstanding anything to the contrary in this Agreement, Licensor retains the right, at its sole discretion and at any time, to remove any Licensee or subcontractor employee from the Work and the premises of Licensor. Licensee recognizes and agrees that Licensor shall make no additional payments to Licensee for lost time due to Work stoppage.

E. Licensee and its subcontractor shall utilize the correct equipment for the task as it was designed. All equipment must be fully functional, inspected, and maintained by Licensee to a state that allows Licensee to perform the Work safely and in compliance with all federal, state and local laws, rules, regulations, and industry practices, including Licensor's policies. Licensor may request inspection of Licensee's records and perform equipment audits at any time. Licensor, in its sole judgment, may require that Licensee perform inspections, repairs or changes to the equipment to enable Licensee to safely perform the Work. Licensee agrees to immediately correct the issues as requested by Licensor.

13. Policies & Laws Prohibit All Forms of Harassment

A. OmniTRAX and Licensor are committed to providing a Work environment that is free from all forms of discrimination and conduct that may be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes, or comments based on an individual's sex, race, color, national origin, age, religion, sexual orientation, gender identity, or any other legally protected characteristic shall not be tolerated. OmniTRAX and Licensor strongly oppose sexual or other harassment in any form against any employee, vendor, Licensee or customer.

B. Licensee must have in place policies and procedures regarding all prohibited forms of harassment. If OmniTRAX or Licensor determine that the Licensee, subcontractor, or employees of either are in violation of the Licensor's policy, Licensor reserves the right to notify the Licensee to stop all Work. The Licensee must immediately cease all Work, promptly perform a complete investigation and determine the appropriate remedial actions. Licensee shall provide any documentation to Licensor at Licensor's request. When Licensor, at its sole discretion, is satisfied with Licensee's investigation and remedial actions Licensor shall notify Licensee as to what date the Licensee may return to Work. Notwithstanding anything to the contrary in this Agreement, Licensor retains the right, at its sole discretion and at any time, to remove any Licensee or subcontractor employee from the Work and the premises of Licensor. Licensor shall make no additional payments to Licensee for lost time nor extend the period of performance of this Agreement due to Work stoppage for any violation of this provision of the Agreement.

12. Licensee shall pay in full for all materials joined or affixed to the Premises and shall pay in full all persons who perform labor on its behalf on the Premises. Licensee shall not suffer any mechanics' or materialmen's liens of any kind to be filed on or enforced against the Premises for any work done or materials furnished at Licensee's request. If any such liens are filed thereon, Licensee shall indemnify Licensor against such liens and shall immediately remove the same at its sole cost and expense, and shall pay any judgment which may be entered thereon or thereunder. Should Licensee fail, neglect, or refuse to do so, Licensor shall have the right to pay any amount required to release any such liens, or to defend any action brought thereon, and to pay any judgment entered therein and Licensee shall be liable to Licensor for all costs, damages, attorneys' fees and any amounts expended in defending any proceedings or in the payment of any said liens or any judgment obtained for them.

13. If any property or facility of Licensor is endangered by Licensee's entry upon or use of the Premises, Licensee shall notify Licensor immediately by telephone and in writing. If any facility of Licensor is damaged as a result of Licensee's entry upon or use of the Premises, Licensee shall, upon presentation of a bill, reimburse Licensor for any costs expended to repair or replace the facility within thirty (30) days of having received the bill.

14. All of the obligations, representations and warranties of Licensee accruing under this License during the existence of this License or any renewal or extension of it shall survive this License's termination or expiration.

15. All dollar amounts are in U.S. dollars.

16. Except as otherwise expressly set forth in this License, all notices, demands and other communications required or permitted by this License to be given or delivered under or by reason of the provisions of this License shall be in writing and shall be deemed to have been given (a) when given and received if delivered in person, (b) three (3) business days after mailing by first class mail, registered or certified, return receipt requested, charges prepaid, or (c) one (1) business day after being sent by overnight courier, charges prepaid, to the Parties, in each case at the following addresses:

Licensor: Georgia & Florida Railway, LLC  
ATTN: Director, Real Estate  
252 Clayton Street, 4<sup>th</sup> Floor  
Denver, Colorado  
80206

Licensee:  
ATTN:

WITH A COPY TO:  
ATTN: General Counsel  
Georgia & Florida Railway, LLC  
252 Clayton Street, 4th Floor  
Denver, Colorado  
80206

17. The failure of Licensor to seek redress for any violation of or to insist upon the strict performance of any of the terms, covenants or conditions of this License or any of the rules and regulations from time to time issued by Licensor, shall not prevent a subsequent act, which would have originally constituted a violation, from having all of the force and effect of an original violation.

18. Licensor's remedies under this License shall be cumulative, and the exercise of any remedy shall not preclude the exercise of any other remedy.

19. Licensor shall not be responsible for any loss, damage, delay or non-performance caused by fire, accidents, strikes, labor difficulties, acts of God, riots, war, acts of terrorism governmental action or regulation or by any other cause which is reasonably unavoidable or beyond its reasonable control.

20. Licensee agrees that it shall not register this License or any notice or reference in respect of this License against title.

21. This License constitutes the full and final agreement and understanding of the Parties with respect to the subject matter hereof. This License supersedes and cancels all prior and contemporaneous oral representations, statements, promises, agreements, understandings of the parties regarding the subject matter hereof. This License shall not be amended, modified or cancelled unless such amendment, modification or cancellation is set forth in a written instrument signed by all Parties. No Party shall be deemed to have waived any provision of this License unless such waiver is reduced to a written instrument signed by the Party to be charged.

22. All Exhibits attached to this License are incorporated as if fully set forth herein.

23. If any provision of this License is deemed invalid or unenforceable, the validity and enforceability of all other provisions hereof shall not be affected thereby.

24. This License shall be governed under the laws of the State of Colorado, excluding Colorado's conflicts of law principals or statutes, and venue shall be proper in the federal or state courts of the State of Colorado for any action arising under the terms of this License or performance of it.

IN WITNESS WHEREOF, the Parties, intending to be legally bound, have executed this License as of the last date of execution set forth below:

Licensor: Georgia & Florida Railway, LLC	Licensee:
<b>By:</b>	<b>By:</b>
<b>Name:</b>	<b>Name:</b>
<b>Title:</b>	<b>Title:</b>
<b>Date:</b>	<b>Date:</b>

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to review and approve the Florida Commission for the Transportation Disadvantaged Planning Grant Application Form and the Authorizing Resolution for the upcoming FY 2019-2020 grant cycle.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** Board to approve the Transportation Disadvantaged Planning Grant Application Form and Authorizing Resolution.

**Recommended Action:** Approve the Planning Grant Application Form and the Authorizing Resolution

**Budgeted Expense:** The County is eligible to receive \$19,872 to be used for the planning and oversight of the local transportation disadvantaged program. No match is required. This grant funds a portion of the Grants Department salaries, benefits, office supplies, and equipment.

**Submitted By:** Melody Cox

**Contact:** Melody Cox

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The County is eligible to receive a grant in the amount of \$19,872. This grant has been used for several years to fund a portion of Grants staff salaries, benefits, supplies, and equipment. This grant can be used for planning and administrative services only. The grant cannot be used to fund actual transportation costs.

**Attachments:** Planning Grant Application Form and Authorizing Resolution



# Transportation Disadvantaged Planning Grant Application Form

<b>Legal Name</b>	Taylor County Board of Commissioners		
<b>Federal Employer Identification Number</b>	59-6000879		
<b>Registered Address</b>	201 E. Green Street PO Box 620		
<b>City and State</b>	Perry FL	<b>Zip Code</b>	32347
<b>Contact Person for this Grant</b>	Melody Cox or Jami Boothby	<b>Phone Number Format 111-111-1111</b>	850-838-3553
<b>E-Mail Address [Required]</b>	melody.cox@taylorcountygov.com or grants.assist@taylorcountygov.com		
<b>Project Location [County(ies)]</b>	Taylor	<b>Proposed Project Start Date</b>	07/01/2019
<b>Budget Allocation</b>			
Grant Amount Requested			\$19,872.00
<b>Total Project Amount</b>			<b>\$ 0.00</b>

I, the authorized Grant Recipient Representative, hereby certify that the information contained in this form is true and accurate and is submitted in accordance with the 2019-20 Program Manual and Application for the Planning Grant.

\_\_\_\_\_  
**Signature of Grant Recipient Representative**

May 6, 2019

**Date**

**Name:** Pam Feagle

**Title**Chairman:



## 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

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, Ext. 107 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 Phone  
(850) 584-2433 Fax

Upon motion of Commissioner \_\_\_\_\_ with second by Commissioner \_\_\_\_\_ and a vote of \_\_\_\_\_ the Board of Taylor County Board of County Commissioners, adopt the following resolution:

### ***AUTHORIZING RESOLUTION***

**A RESOLUTION** of the **Taylor County Board of Commissioners**, hereinafter **BOARD**, hereby authorizes the filing and the execution of a Transportation Disadvantaged Planning Grant Agreement with the Florida Commission for the Transportation Disadvantaged.

**WHEREAS**, this **BOARD** is eligible to receive a Transportation Disadvantaged Planning Grant to undertake a transportation disadvantaged service project as authorized by Section 427.0159, Florida Statutes, and Rule 41-2, Florida Administrative Code.

### ***NOW. THEREFORE, BE IT RESOLVED BY THE BOARD THAT:***

1. The **Board** has the authority to enter into this grant agreement.
2. The **Board** authorizes Pam Feagle, Chairman to execute the grant agreement, amendments, warranties, certifications, and any other documents which may be required in connections with the agreement with the Florida Commission for the Transportation Disadvantaged pm behalf of the Taylor County Board of Commissioners.

***DULY PASSED AND ADOPTED IN REGULAR SESSION THIS 6th DAY OF MAY 2019.***

***Board of County Commissioners  
Taylor County, Florida***

By: \_\_\_\_\_  
***Pam Feagle, Chairman***

Attest: \_\_\_\_\_  
***Annie Mae Murphy, Clerk***

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

Board to approve Change Orders for the Contracts for Demolition/Construction Work through the CDBG Program on the homes of Ronnie Edwards, Kristina Smith and Elbert Hartsfield and a Change Order for the Contract for Demolition/Construction Work through the SHIP Program on the home of Isaac Ware. Board also to approve exceeding the arbitrary cost limits for the CDBG Housing Assistance Plan (HAP) on the homes of Ronnie Edwards and Kristina Smith.

**Meeting Date:**

February 19, 2019

**Statement of Issue:**

Requesting Board approval for Change Orders for the Contracts for Demolition/Construction Work through the CDBG Program on the homes of Ronnie Edwards, Kristina Smith and Elbert Hartsfield and a Change Order for the Contract for Demolition/Construction Work through the SHIP Program on the home of Isaac Ware. Board also to approve exceeding the arbitrary cost limits for the CDBG Housing Assistance Plan (HAP) on the homes of Ronnie Edwards and Kristina Smith.

**Recommendation:**

Approve Change Orders and approve exceeding the arbitrary cost limits of the CDBG Housing Assistance Plan (HAP).

**Fiscal Impact:**

\$ N/A. The Change Orders will be 100% funded through the CDBG Program.

**Budgeted Expense:**

Yes ☐ No ☐ N/A ☒

**Submitted By:**

Jami Boothby, Grants Coordinator

**Contact:**

Jami Boothby

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

During construction, the Health Department has determined that the existing septic tank systems and drainfields at the homes of Ronnie Edwards, Kristina Smith, and Elbert Hartsfield are unusable for the construction of the new homes. During the bidding process, prices were obtained as

bid alternates for the septic systems so that we can monitor the prices and keep costs as low as possible. This is done up front to try to anticipate the most common items that routinely come up during the construction that could not be identified until after contract signing. These prices include amounts for tanks, drainfields, lift stations and pumps. The home of Isaac Ware needed additional fill dirt, compaction, testing and an Elevation Certificate due to the site being located in a flood zone. The Change Order amounts are listed below:

Isaac Ware	\$ 3,406.30
Ronnie Edwards	\$11,200.00
Kristina Smith	\$13,009.50
Elbert Hartsfield	\$ 9,500.00

These change orders are required so that each house will pass inspection and receive Certificates of Occupancy.

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- Options:**
1. Approve the Change Orders and approve exceeding the arbitrary cost limits of the CDBG Housing Assistance Plan (HAP).
  2. Deny the Change Orders and exceeding the arbitrary cost limits of the CDBG Housing Assistance Plan (HAP).
- Attachments:**
1. Change Orders, Original Bid Prices
  2. Health Department Determinations

## MEMORANDUM

TO: Taylor County Board of County Commissioners  
FROM: Jay Moseley, Senior Consultant – GSG, Inc. *JM*  
SUBJECT: CDBG and SHIP Change Orders  
DATE: April 22, 2019

During construction of the current group of houses, we have been informed that several of the houses require modification of the scope of work to meet the requirements of the construction so that each house will pass inspection and receive a Certificate of Occupancy. You will note that during the bidding process, prices were obtained as bid alternates for the septic system improvements so that we can monitor the prices and keep costs as low as possible. This is done up front to try to anticipate the most common items that routinely come up during construction that could not be identified until after contract signing. In these cases, various items were determined to be necessary to meet building department and health department requirements.

Homeowner	Contractor	Amount
Isaac Ware (SHIP)	J. G. Parker Enterprises, Inc.	\$3,406.30
Ronnie Edwards (CDBG)	J. G. Parker Enterprises, Inc.	\$11,200.00*
Kristina Smith (CDBG)	J. G. Parker Enterprises, Inc.	\$13,009.50*
Elbert Hartsfield (CDBG)	Jerry Walters Construction, Inc.	\$9,500.00

\*The change orders for these houses will make the total greater than the limit allowed by the CDBG Housing Assistance Plan. It is necessary to make a motion to exceed the limit.

Recommended Action # 1: Motion to exceed the HAP limit of \$82,500 for a two-bedroom house.

Recommended Action # 2: Motion to approve the change orders as identified.

Attachments: Change Orders, back up documentation for each house.

Taylor County  
**HOUSING REHABILITATION PROGRAM**  
**CONTRACT FOR REHABILITATION WORK**  
**CHANGE ORDER #1**

Owner: Isaac Ware

Contractor J. G. Parker Enterprises, Inc.

Job Address: 1112 E. Main St., Perry, FL 32347

The Contract for Rehabilitation Work entered into on May 24, 2018, by and between the above Owner and Contractor and approved by the local government, is hereby amended to include the following changes, additions and/or deletions to the work (attach additional sheets if needed):

Item #	Spec #	Description of Work	Location	Price
02	Sitework	Additional Dirt & Compaction & Testing & Elevation Certificates Due to jobsite being located in flood zone. Final Elevation Certificate included in total but yet to be completed.	All	<u>\$2,962.00</u>
		15% Overhead & Profit on above item	All	<u>\$444.30</u>
			TOTAL	<u>3,406.30</u>

This Change Order hereby becomes an integral part of the Contract, pursuant to Sections 18 and 19 of the Contract. The Contract amount is hereby amended by \$3,406.30 for a new total of \$82,794.30

The additional cost will be covered by \$\_\_\_\_\_ in private funds and \$3,406.30 in SHIP funds.

The work completion deadline: \_\_\_\_\_ is not extended; X is extended to June 30, 2019.

Occupancy of the structure will be as originally contracted:

X The structure will be vacant for an additional \_\_\_\_\_ days.

J. G. Parker  
Contractor/Date 4-15-19

Isaac Ware  
Owner/Date

Mrs. T. W.  
Housing Rehab. Spec./Date 4/22/19

\_\_\_\_\_  
Local Government Representative./Date

Boyer Construction Co. Inc.  
P.O. Box 1473  
Perry, FL 32348

J.G. F  
771

J.G. Parker Enterprises, Inc.  
39604 French Road  
Lady Lake, FL 32159

J.G. Parker Enterprises, Inc.  
Perry, FL 32348

03/13/2019

03/25/2019 Due Upon Receipt

I N V O I C E

6.00	Loads of Fill Dirt Delivered to Main Street on 3/13/19	\$165.00	\$990.00
2.00	Loads of Fill Dirt Delivered to Main Street on 3/16/19	\$165.00	\$330.00
		NonTaxable Subtotal	\$1,320.00
		Taxable Subtotal	\$0.00
		Sales Tax @ 0.000%	\$0.00
		Total Amount	\$1,320.00

AVERAGE = \$ 258.00 PER LOAD PUT IN PLACE  
(SEE MEXIA BOWDEAN INVOICE)

@ 9 LOADS ADDITIONAL = \$2,322.00

# MELVIN'S HAULING INC.

P.O. BOX 887  
PERRY, FLORIDA 32348  
Business phone-850-843-0184

INVOICE # 19-012458

TO: JOE PARKER ENTERPRISES

FOR: MAIN ST JOB

DESCRIPTION	AMOUNT
DEMO SMALL WOOD FRAME HOUSE AND HAUL TO CERTIFIED LANDFILL. (LABOR ONLY)	\$2,500.00
HAUL 7 LOADS OF FILL DIRT TO MAIN ST. JOB @ \$150.00 PER LOAD.	\$1,050.00
LABOR TO GRADE 15 LOADS OF FILL DIRT IN FOUNDATION @ \$100.00 PER LOAD	\$1,500.00

SEE BOYER CONST.  
INVOICE ALSO

TOTAL

\$5,050.00

Make all checks payable to MELVIN'S HAULING INC  
TOTAL DUE UPON RECEIPT.

THANK YOU FOR YOUR BUSINESS!

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## Invoice

### BILL TO

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

INVOICE # 1108

DATE 03/20/2019

DUE DATE 04/19/2019

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/20/2019	Compaction Tests	1112 Main St. E. Perry, Florida	4	35.00	140.00
03/20/2019	Trip Charge	Mobilization to Perry, Florida	1	100.00	100.00

BALANCE DUE

**\$240.00**

Delta Professional Land Services, LLC  
4510 May Pop Road  
Greenville, FL 32331  
(850)584-2849  
ldrdelta@fairpoint.net

**BILL TO**

J. G. PARKER  
ENTERPRISES, INC  
39604 FRENCH ROAD  
LIVE OAK, FL 32159

INVOICE # 2681

DATE 04/01/2019

DUE DATE 04/01/2019

TERMS Due on receipt

**JOB NUMBER:**

18-332-41

ELEVATION CERTIFICATE	1	250.00	250.00
PRELIMINARY FEMA FLOOD INSURANCE CERTIFICATE			
1112 MAIN STREET, PERRY FL, FOR ISSAC WARE			
Survey	1	150.00	150.00
FIELD CREW CHECKING ELEVATION OF FORMS			

THANKS FOR USING DELTA

BALANCE DUE

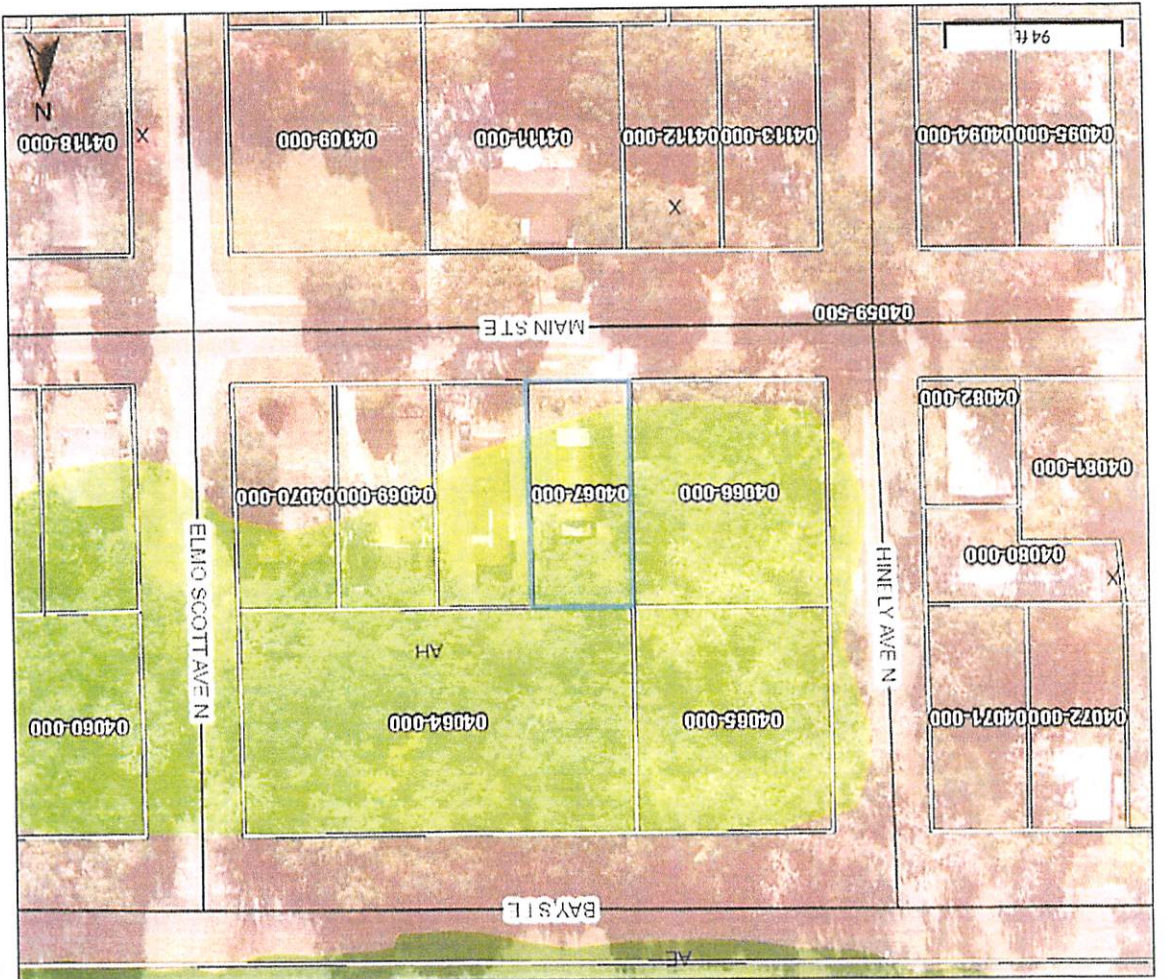
**LIEN NOTICE:**

If not paid by due date, a finance charge of 1 % will be charged after 30 days. Unless other arrangements for payment has not been made a LIEN will be filed.

**\$400.00**

NO - IN original  
Bid  
fr

Overview



Ware Residence  
 Flood Zone

Taylor County  
**HOUSING REHABILITATION PROGRAM**  
**CONTRACT FOR REHABILITATION WORK**  
**CHANGE ORDER #1**

Owner: Ronnie Edwards

Contractor J. G. Parker Enterprises, Inc.

Job Address 3215 W. US Hwy. 98., Perry, FL 32347

The Contract for Rehabilitation Work entered into on May 24, 2018, by and between the above Owner and Contractor and approved by the local government, is hereby amended to include the following changes, additions and/or deletions to the work (attach additional sheets if needed):

Item #	Spec #	Description of Work	Location	Price
Alt Bid Item A	Septic	New Septic System	All	\$6,000.00
Alt Bid Item C	Septic Mound	Drainfield Elevated 2'	All	\$2,000.00
Alt Bid Item E	Septic Lift Station	New Septic Lift Station	All	\$3,200.00
			TOTAL	\$11,200.00

This Change Order hereby becomes an integral part of the Contract, pursuant to Sections 18 and 19 of the Contract. The Contract amount is hereby amended by \$11,200.00 for a new total of \$91,088.00.

The additional cost will be covered by \$\_\_\_\_\_ in private funds and \$11,200.00 in CDBG funds.  
The work completion deadline: \_\_\_\_\_ is not extended; X is extended to May 31, 2019.

\_\_\_\_ Occupancy of the structure will be as originally contracted;  
X The structure will be vacant for an additional \_\_\_\_\_ days.

\_\_\_\_\_  
Contractor/Date

\_\_\_\_\_  
Owner/Date

4/22/19  
Housing Rehab. Spec./Date

\_\_\_\_\_  
Local Government Representative./Date



STATE OF FLORIDA  
DEPARTMENT OF HEALTH  
ONSITE SEWAGE TREATMENT AND DISPOSAL  
SYSTEM

PERMIT #: **62-SP-1914871**  
APPLICATION #: **AP1391714**

DATE PAID: \_\_\_\_\_

FEE PAID: \_\_\_\_\_

RECEIPT #: \_\_\_\_\_

DOCUMENT #: **PR1197782**

**18-0169-W**

CONSTRUCTION PERMIT FOR: OSTDS New

APPLICANT: Ronnie Edwards

PROPERTY ADDRESS: 3215 W US 98 Hwy Perry, FL 32347

LOT: \_\_\_\_\_ BLOCK: \_\_\_\_\_ SUBDIVISION: \_\_\_\_\_

PROPERTY ID #: 05650-050 [SECTION, TOWNSHIP, RANGE, PARCEL NUMBER]  
[OR TAX ID NUMBER]

SYSTEM MUST BE CONSTRUCTED IN ACCORDANCE WITH SPECIFICATIONS AND STANDARDS OF SECTION 381.0065, F.S., AND CHAPTER 64E-6, F.A.C. DEPARTMENT APPROVAL OF SYSTEM DOES NOT GUARANTEE SATISFACTORY PERFORMANCE FOR ANY SPECIFIC PERIOD OF TIME. ANY CHANGE IN MATERIAL FACTS, WHICH SERVED AS A BASIS FOR ISSUANCE OF THIS PERMIT, REQUIRE THE APPLICANT TO MODIFY THE PERMIT APPLICATION. SUCH MODIFICATIONS MAY RESULT IN THIS PERMIT BEING MADE NULL AND VOID. ISSUANCE OF THIS PERMIT DOES NOT EXEMPT THE APPLICANT FROM COMPLIANCE WITH OTHER FEDERAL, STATE, OR LOCAL PERMITTING REQUIRED FOR DEVELOPMENT OF THIS PROPERTY.

SYSTEM DESIGN AND SPECIFICATIONS

T ( 900 ) GALLONS / GPD Seplic CAPACITY  
A ( ) GALLONS / GPD N/A CAPACITY  
N ( ) GALLONS GREASE INTERCEPTOR CAPACITY (MAXIMUM CAPACITY SINGLE TANK: 1250 GALLONS)  
K ( ) GALLONS DOSING TANK CAPACITY ( ) GALLONS 8 ( ) Doses PER 24 HRS #Pumps ( )

D ( 250 ) SQUARE FEET Mound SYSTEM  
R ( ) SQUARE FEET N/A SYSTEM

A TYPE SYSTEM: [ ] STANDARD [ ] FILLED [X] MOUND [ ]

I CONFIGURATION: [X] TRENCH [ ] BED [ ]

F LOCATION OF BENCHMARK: Nail in oak Tree west of Site

I ELEVATION OF PROPOSED SYSTEM SITE ( 24.00 ) [ INCHES ] FT [ ] ABOVE / [X] BELOW BENCHMARK/REFERENCE POINT

E BOTTOM OF DRAINFIELD TO BE ( 20.00 ) [ INCHES ] FT [ ] ABOVE / [X] BELOW BENCHMARK/REFERENCE POINT

L  
D FILL REQUIRED: ( 22.00 ) INCHES EXCAVATION REQUIRED: ( 0.00 ) INCHES

O The system is sized for 2 bedrooms with a maximum occupancy of 4 persons (2 per bedroom), for a total estimated flow of 200 gpd.

T  
H  
E  
R

SPECIFICATIONS BY: Anthony Carter TITLE: Environmental Specialist I

APPROVED BY: Anthony Carter TITLE: Environmental Specialist I Taylor CHD

DATE ISSUED: 01/10/2018

EXPIRATION DATE: 07/10/2020

DK 4016, 08/09 (Obsoletes all previous editions which may not be used)  
Incorporated: 64E-6.003, FAC



STATE OF FLORIDA  
DEPARTMENT OF HEALTH  
ONSITE SEWAGE TREATMENT AND DISPOSAL SYSTEM  
EXISTING SYSTEM AND SYSTEM REPAIR EVALUATION

PERMIT # \_\_\_\_\_

APPLICANT: \_\_\_\_\_

CONTRACTOR / AGENT: \_\_\_\_\_

LOT: \_\_\_\_\_

BLOCK: \_\_\_\_\_

SUBDIV: \_\_\_\_\_

ID#: \_\_\_\_\_

=====

TO BE COMPLETED BY FLORIDA REGISTERED ENGINEER, DEPARTMENT EMPLOYEE, SEPTIC TANK CONTRACTOR OR OTHER CERTIFIED PERSON. SIGN AND SEAL ALL SUBMITTED DOCUMENTS. COMPLETE ALL APPLICABLE ITEMS. COMPLETE TANK CERTIFICATION BELOW OR NOTE IN REMARKS WHY THE TANKS CANNOT BE CERTIFIED.

=====

EXISTING TANK INFORMATION

[ ]	GALLONS SEPTIC TANK/GPD ATU	LEGEND: _____	MATERIAL: _____	BAFFLED: [Y / N]
[ ]	GALLONS SEPTIC TANK/GPD ATU	LEGEND: _____	MATERIAL: _____	BAFFLED: [Y / N]
[ ]	GALLONS GREASE INTERCEPTOR	LEGEND: _____	MATERIAL: _____	
[ ]	GALLONS DOSING TANK	LEGEND: _____	MATERIAL: _____	# PUMPS: [ ]

I CERTIFY THAT THE LISTED TANKS WERE PUMPED ON \_\_\_\_ / \_\_\_\_ / \_\_\_\_ BY \_\_\_\_\_, HAVE THE VOLUMES SPECIFIED AS DETERMINED BY [ DIMENSIONS / FILLING / LEGEND ], ARE FREE OF OBSERVABLE DEFECTS OR LEAKS, AND HAVE A [ SOLIDS DEFLECTION DEVICE / OUTLET FILTER DEVICE ] INSTALLED.

SIGNATURE OF LICENSED CONTRACTOR \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

DATE \_\_\_\_\_

EXISTING DRAINFIELD INFORMATION

[ ]	SQUARE FEET PRIMARY DRAINFIELD SYSTEM	NO. OF TRENCHES [ ]	DIMENSIONS: _____	X
[ ]	SQUARE FEET _____	SYSTEM NO. OF TRENCHES [ ]	DIMENSIONS: _____	X

TYPE OF SYSTEM: [ ] STANDARD [ ] FILLED [ ] MOUND [ ] \_\_\_\_\_

CONFIGURATION: [ ] TRENCH [ ] BED [ ] \_\_\_\_\_

DESIGN: [ ] HEADER [ ] D-BOX [ ] GRAVITY SYSTEM [ ] DOSED SYSTEM

ELEVATION OF BOTTOM OF DRAINFIELD IN RELATION TO EXISTING GRADE \_\_\_\_\_ INCHES [ ABOVE / BELOW ]

SYSTEM FAILURE AND REPAIR INFORMATION

[ ]	SYSTEM INSTALLATION DATE _____	TYPE OF WASTE [ ] DOMESTIC [ ] COMMERCIAL
[ ]	GPD ESTIMATED SEWAGE FLOW BASED ON _____	[ ] METERED WATER [ ] TABLE 1, 64E-6, FAC

SITE [ ] DRAINAGE STRUCTURES [ ] POOL [ ] PATIO / DECK [ ] PARKING

CONDITIONS: [ ] SLOPING PROPERTY [ ] \_\_\_\_\_

NATURE OF [ ] HYDRAULIC OVERLOAD [ ] SOILS [ ] MAINTENANCE [ ] SYSTEM DAMAGE

FAILURE: [ ] DRAINAGE / RUN OFF [ ] ROOTS [ ] WATER TABLE [ ] \_\_\_\_\_

FAILURE [ ] SEWAGE ON GROUND [ ] TANK [ ] D BOX/HEADER [ ] DRAINFIELD

SYMPTOM: [ ] PLUMBING BACKUP [ ] \_\_\_\_\_

REMARKS/ADDITIONAL CRITERIA \_\_\_\_\_

SUBMITTED BY: \_\_\_\_\_

TITLE/LICENSE \_\_\_\_\_

DATE: \_\_\_\_\_

DH 4015, 08/09 (Obsoletes previous editions which may not be used)  
Incorporated 64E-6.001, FAC

**Taylor County  
HOUSING REHABILITATION PROGRAM  
WORK WRITE-UP/BID FORM**

**Owner:** Ronnie Edwards

**Address:** 3215 W. US Hwy 98 - Perry, FL

**Mailing Address:** Same

**Phone #:** 850-584-4118

**Parcel #** 05650-050

**Inspected By:** Jay Moseley

**Date:** 4/24/2018

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. This house has been determined to be un-repairable and will be demolished. A new house will be constructed in its place.

Item #	System	Description of Work	Location	Price
001	DEMOLITION	Demolition and safe, legal, disposal of all materials, and clean up of job site for the construction of the new house. (Only demolish from concrete slab up, slab to remain for parking pad. New house to be constructed adjacent to existing house, to the West.	All	\$100.00
002	SIT/WORK	Provide boundary site survey and plan if required by building department. Preparation of site for new construction shall include all fill dirt required, grading, compacting, and testing necessary for this house including curb cuts, driveway aprons, and sod if required by code. Any site in a flood zone shall be constructed at least one foot above base flood elevation. The required certificate of elevation is the responsibility of the contractor, if property is located in the flood zone. Treat for termites prior to pouring slab.	All	\$2,500.00
003	NEW STRUCTURE	The new house shall consist of the following: Minimum 1000 sq. ft. 2 bedrooms, one bath, and kitchen - living room combination. Materials shall be concrete slab-on-grade, wood frame walls with HardiePlank® or equivalent vinyl or aluminum soffits shingled roof with vented vinyl or aluminum soffits and approved roof vents. All plans and permitting shall be the responsibility of the contractor.	All	\$46,222.00

**Owners Signature**

**Co-Owners Signature**

**Contractor's Signature**

Taylor County Housing Program Bid Form

		Install sidewalk and wheelchair ramp to front door.		
004	ELECTRICAL, APPLIANCES, AND HVAC	<p>Minimum 200 amp service and wiring to meet NEC. (Note: electric service shall be located on side or rear of house).</p> <p>Provide new 4 burner electric stove, new electric <i>Energy Star</i> rated water heater, vented range hood, all electrical fixtures (<i>Energy Star Rated</i>), switches, and other items necessary for a complete house in move-in condition. Provide new minimum 18 cu. ft. frost-free <i>Energy Star</i> rated refrigerator.</p> <p>HVAC system shall be new central electric heating system (minimum 15 SEER) with service to all habitable rooms. Include all ductwork, piping, electrical and other items necessary for a complete system.</p>	All	#12,000.00
005	INTERIOR	<p>Provide plaster or drywall walls, textured ceilings, new carpet in living room, bedrooms and hall, and vinyl flooring in kitchen and bathroom. All walls to be painted one color. Ceilings to be painted white. Insulate walls to minimum R-11, and ceilings to R-30. Provide certificate of insulation for walls and ceilings as part of the close out documentation.</p> <p>Include all interior and exterior doors necessary. <i>Energy Star Rated</i> Exterior doors shall include single cylinder deadbolts, keyed alike.</p>	All	#10,500.00
006	PLUMBING	<p>New plumbing fixtures shall include toilet with grab bars, walk in shower with built in seat (tile construction or pre-fabricated unit - homeowner to select type) and three grab bars (homeowner to select location), bathroom vanity and kitchen sink. Install washer and dryer hook-ups in enclosed space with louvered doors and utility shelving, and 2 exterior hose bibs. Connect to community water system if available, or existing well, after inspecting well for proper function. Provide pump out and proper legal demolition for existing septic system. Install new septic system and drainfield. For bidding purposes, price for standard tank and drainfield.</p>	All	#2,500.00 ON PAGE 3
007	WINDOWS	Windows shall be <i>Energy Star Rated</i> vinyl or aluminum frame, single hung, double pane with screens. Number, size and location to be	All	

Ronnie M. Edwards  
Owners Signature

Rebecca  
Co-Owners Signature

Joseph G. Taylor  
Contractor's Signature



Taylor County  
HOUSING REHABILITATION PROGRAM  
CONTRACT FOR REHABILITATION WORK  
CHANGE ORDER #1

Owner Kristina Smith

Contractor J. G. Parker Enterprises, Inc

Job Address 355 Leon Ward Rd., Perry, FL. 32347

The Contract for Rehabilitation Work entered into on May 24, 2018, by and between the above Owner and Contractor and approved by the local government, is hereby amended to include the following changes, additions and/or deletions to the work (attach additional sheets if needed)

Item #	Spec #	Description of Work	Location	Price
02 & 03	Sitework & Structure	Additional Fill (12 Loads X-tra) put in place, engineer's letter, additional compaction and testing necessary. Modified Foundation Required.	All	\$8,530.00
02	Sitework	15% Overhead & Profit on above item	All	\$1,279.50
Alt Bid Item E	Septic	Lift Station Required	All	\$3,200.00
			TOTAL	\$13,009.50

This Change Order hereby becomes an integral part of the Contract, pursuant to Sections 18 and 19 of the Contract. The Contract amount is hereby amended by \$13,009.50 for a new total of \$92,897.50.

The additional cost will be covered by \$ \_\_\_\_\_ in private funds and \$13,009.50 in CDBG funds

The work completion deadline: \_\_\_\_\_ is not extended; X is extended to June 30, 2018.

Occupancy of the structure will be as originally contracted;

X The structure will be vacant for an additional \_\_\_\_\_ days.

[Signature]  
Contractor/Date 4/15/19

[Signature]  
Owner/Date 4/15/19

[Signature]  
Housing Rehab. Spec./Date 4/22/19

\_\_\_\_\_  
Local Government Representative./Date

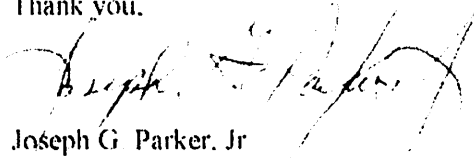
J. G. PARKER ENTERPRISES, INC.  
39604 FRENCH ROAD, LADY LAKE, FLORIDA, 32159  
Cell 352-551-4916

Date 4/19/19

To whom it may concern,

Due to the height difference between the existing mobile home that was removed and the new site built home, the waste water will no longer flow via gravity making it necessary to install a lift station.

Thank you.

A handwritten signature in black ink, appearing to read "Joseph G. Parker, Jr.", is written over a horizontal line.

Joseph G. Parker, Jr

**Taylor County**  
**HOUSING REHABILITATION PROGRAM**  
**WORK WRITE-UP/BID FORM**

Owner: Kristina M. Smith  
 Address: 355 Leon Ward Road - Perry, FL  
 Mailing Address: Same  
 Phone #: 850-295-9026 or 850-838-1800  
 Parcel # 02408-675 Inspected By: Jay Moseley Date: 05-25-2018

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. This house has been determined to be un-repairable and will be demolished. A new house will be constructed in its place.

Item #	System	Description of Work	Location	Price
001	DEMOLITION	Demolition and safe, legal, disposal of all materials, and clean up of job site for the construction of the new house.	All	\$3,500.00
002	SITework	Provide boundary site survey and plan if required by building department. Preparation of site for new construction shall include all fill dirt required, grading, compacting, and testing necessary for this house including curb cuts, driveway aprons, and sod if required by code. Any site in a flood zone shall be constructed at least one foot above base flood elevation. The required certificate of elevation is the responsibility of the contractor, if property is located in the flood zone. Treat for termites prior to pouring slab.	All	\$3,500.00
003	NEW STRUCTURE	The new house shall consist of the following: Minimum 1000 sq. ft, 2 bedrooms, one bath, and kitchen – living room combination. Materials shall be concrete slab-on-grade, wood frame walls with HardiePlank® or equivalent siding, and 25-year shingled roof with vented vinyl or aluminum soffits and approved roof vents. All plans and permitting shall be the responsibility of the contractor.	All	\$36,888.00

Kristina M. Smith  
 Owner's Signature

Co-Owners Signature

Joseph G. Parker  
 Contractor's Signature

Taylor County Housing Program Bid form

355 Leon Ward Road, Perry, FL

004	ELECTRICAL, APPLIANCES, AND HVAC	<p>Minimum 200 amp service and wiring to meet NEC. (Note: electric service shall be located on side or rear of house).</p> <p>Provide new 4 burner electric stove, new electric <i>Energy Star</i> rated water heater, vented range hood, all electrical fixtures (<i>Energy Star</i> Rated), switches, and other items necessary for a complete house in move-in condition. Provide new minimum 18 cu. ft. frost-free <i>Energy Star</i> rated refrigerator.</p> <p>HVAC system shall be new central electric heating system (minimum 15 SEER) with service to all habitable rooms. Include all ductwork, piping, electrical and other items necessary for a complete system.</p>	All	#12,000.00
005	INTERIOR	<p>Provide plaster or drywall walls, textured ceilings, new carpet in living room, bedrooms and hall, and vinyl flooring in kitchen and bathroom. All walls to be painted one color. Ceilings to be painted white. Insulate walls to minimum R-11, and ceilings to R-30. Provide certificate of insulation for walls and ceilings as part of the close out documentation.</p> <p>Include all interior and exterior doors necessary. <i>Energy Star</i> Rated Exterior doors shall include single cylinder deadbolts, keyed alike.</p>	All	#10,500.00
006	PLUMBING	<p>New plumbing fixtures shall include toilet, tile walk in shower with built in seat, bathroom sink/vanity, and kitchen sink. Install washer and dryer hook-ups in enclosed space with louvered doors and utility shelving, and 2 exterior hose bibs. Connect to community water system if available, or existing well, after inspecting well for proper function. Provide pump out and inspection for existing septic system, or connect to city sewer system if available. If existing system cannot be re-used for new house, a change order will be necessary.</p>	All	#8,500.00
007	WINDOWS	<p>Windows shall be <i>Energy Star</i> Rated vinyl or aluminum frame, single hung, double pane with screens. Number, size and location to be determined by contractor's plans. Bedroom windows must be sized properly for egress.</p>	All	#1,500.00
008	CABINETS	Provide minimum 10' of base cabinets and	Kitchen	

Owners Signature

Co-Owners Signature

Contractor's Signature

Taylor County Housing Program Bid form

355 Leon Ward Road, Perry, FL



# JANIS Engineering Group, Inc.

Geotechnical Drilling, Soil Testing, & Engineering

1400 VILLAGE SQUARE BLVD, SUITE 3-155

TALLAHASSEE, FLORIDA 32312

(850) 576-1251 FAX (850) 201-6736

office@janiseng.com CA# 9604

DATE: February 4, 2019

PROJECT: J G. Parker Enterprises, Inc.

LOCATION: 355 Leon Ward Rd., Perry, Florida

RE: Site preparation for new home

To Whom It May Concern,

Due to high groundwater table Janis Engineering Group recommends home site preparation as noted below.

- Clear/grub structure footprint area plus 10 feet to remove all surface vegetation, roots, organics and any other unsuitable material.
- Overexcavate area a minimum of 3 feet.
- Roll-compact existing soils to a firm condition.
- Fill with clean backfill compacted in layers not exceeding 12 inch thick, loose measure, to a minimum of 95% of maximum density, modified proctor.
- Home site ground elevation should be built up to allow for positive drainage a minimum of 10 feet away from proposed new home.
- After home site preparation, Janis Engineering Group recommends soil bearing capacity test performed at a minimum depth of 4 feet below land surface for proposed new home.
- Janis Engineering Group also recommends an engineered foundation for the proposed new home.

Sincerely,

James Spinnenweber P.E.

---

James Spinnenweber P.E.  
JANIS Engineering Group, Inc.  
Professional Engineer  
# 52106

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## INVOICE

### BILL TO

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

INVOICE # 1067

DATE 02/05/2019

DUE DATE 03/07/2019

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/04/2019	ENGINEERS LETTER	355 Leon Ward Rd, Perry, Florida	1	200.00	200.00

BALANCE DUE

**\$200.00**

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## INVOICE

### BILL TO

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

INVOICE # 1055

DATE 01/29/2019

DUE DATE 02/28/2019

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/24/2019	Bearing Test	355 Leon Ward Rd. Terry, Florida	1	150.00	150.00
01/24/2019	Soil Boring's	355 Leon Ward Rd. Terry, Florida	4	60.00	240.00
01/24/2019	Trip Charge	Mobilization to Taylor County	1	100.00	100.00

BALANCE DUE

**\$490.00**

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## Invoice

**BILL TO**

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

**INVOICE # 1082**

**DATE 02/25/2019**

**DUE DATE 03/27/2019**

**TERMS Net 30**

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/22/2019	Compaction Tests	355 Leon Ward Rd. Perry, FL 32347	7	35.00	245.00
02/22/2019	Trip Charge	Mobilization to Perry, FL	1	50.00	50.00

**BALANCE DUE**

**\$295.00**

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## Invoice

**BILL TO**

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

**INVOICE # 1086****DATE 02/26/2019****DUE DATE 03/28/2019****TERMS Net 30**

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
02/26/2019	Foundation Plans	355 Leon Ward Rd. Perry, Florida	1	525.00	525.00

**BALANCE DUE****\$525.00**

Janis Engineering Group  
1400 Village Square Blvd. Suite #3-155  
Tallahassee, FL 32312  
(850) 576 1281  
office@janiseng.com



## Invoice

### BILL TO

Joe Parker  
J. G. Parker Enterprises, Inc.  
39604 FRENCH RD  
LADY LAKE, Florida 32159

INVOICE # 1108  
DATE 03/20/2019  
DUE DATE 04/19/2019  
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/20/2019	Compaction Tests	1112 Main St. E. Perry, Florida	4	35.00	140.00
03/20/2019	Trip Charge	Mobilization to Perry, Florida	1	100.00	100.00

BALANCE DUE

**\$240.00**

**Pigott Asphalt and Sitework, LLC**



PO Box 579  
Crawfordville Hwy C-2  
Crawfordville, FL 32326  
850-459-0434  
Pigottoffice@yahoo.com

**Invoice 5525**

Date 3/28/2019

**Bill To**

JG Parker Enterprises, Inc  
39604 French Lake Rd.  
Lady Lake, FL 32159

Due Date

3/28/2019

Terms

Due on receipt

Description  
Building pad compaction

Job/Project	355 Leon Ward Rd	
Quantity	Price Each	Amount
1	800.00	800.00

VIGOR  
ROLLER

Payments \$0.00

**Balance Due \$800.00**

Thank you for your business!

Boyer Construction Co. Inc.  
P.O. Box 1473  
Perry, FL 32348

J.G. P  
758

J.G. Parker Enterprises, Inc.  
39604 French Road  
Lady Lake, FL 32159

J.G. Parker Enterprises, Inc.  
Perry, FL 32348

01/21/2019

03/13/2019 Due Upon Receipt

I N V O I C E

6.00	Loads of Fill Dirt Delivered to Spring Place on 1/21/19	\$165.00	\$990.00
10.00	Loads of Fill Dirt Delivered to Lech Ward Rd. on 1/21/19	\$165.00	\$1650.00
7.00	Loads of Fill Dirt Delivered to Edwards, Hwy. 98 on 1/23/19	\$165.00	\$1155.00
9.00	Loads of Fill Dirt Delivered to Lech Ward Rd. on 2/12/19	\$165.00	\$1485.00

NonTaxable Subtotal	\$5,115.00
Taxable Subtotal	30.00
Sales Tax @ 0.000%	\$0.00
Total Amount	\$5,115.00

2 LOADS 1000  
6 LOADS 1000  
7 LOADS 1000  
9 LOADS 1000  
\* \$165.00 EACH  
\$1,720.00

# MELVIN'S HAULING INC.

P.O. BOX 887  
PERRY, FLORIDA 32348  
Business phone-850-843-0184

INVOICE # 19-193037

TO: JOE PARKER ENTERPRISE

FOR: SPRING STREET, LEON WARD RD, HWY 98 WEST.

DESCRIPTION	AMOUNT
LABOR AND EQUIPMENT TO GRADE 6 LOADS OF FILL DIRT FOR HOUSE FOUNDATION. SPRING STREET.	\$600.00
LABOR AND EQUIPMENT TO GRADE 10 LOADS OF FILL DIRT FOR HOUSE FOUNDATION. LEON WARD RD.	\$1,000.00
LABOR AND EQUIPMENT TO GRADE 7 LOADS OF FILL DIRT FOR HOUSE FOUNDATION. HWY 98 WEST	\$700.00
SCRAPE GRASS AND DIG UP STUMP	\$100.00

ONLY 4 OF THESE  
LOADS ARE X-TRA  
# 400.00

TOTAL

\$2,400.00

Make all checks payable to MELVIN'S HAULING INC.  
TOTAL DUE UPON RECEIPT.

THANK YOU FOR YOUR BUSINESS!

**Jerry Walters Construction, Inc.**  
**25316 Celmar St.**  
**Brooksville, FL 34601**

#1226

## **INVOICE**

**Invoice Date: 2/19/2019**

**Job Name: K. Smith**  
**355 Leon Ward Rd.**  
**Perry, FL**

**Tractor Work (8 Loads Dirt @ \$100.00 per load)**

**\$800.00**

Milliner Masonry and Concrete Lic  
P O Box 871  
Perry Florida 32348  
cell 850-838-5003  
fax 850-584-6256

# Invoice

Number 1083

Date 4/3/2019

Bill To Joeshoph Parker  
JG parkerconstruction

PO Number

Project
loen ward road foundation

Item #	Description	Amount
	labor and material to install slab	\$5,800.00
	extra work on footers	\$2,800.00

Amount Paid	\$0.00
Amount Due	\$8,600.00

Sub Total	\$8,600.00
-----------	------------

Total	\$8,600.00
-------	------------

**Taylor County**  
**HOUSING REHABILITATION PROGRAM**  
**CONTRACT FOR REHABILITATION WORK**  
**CHANGE ORDER #1**

Owner: Elbert Hartsfield

Contractor Jerry Walters Construction Inc.

Job Address 20250 Goose Pasture Rd. Perry, FL

The Contract for Rehabilitation Work entered into on 11/29/ 2018, by and between the above Owner and Contractor and approved by the local government, is hereby amended to include the following changes, additions and/or deletions to the work (attach additional sheets if needed):

Item #	Spec #	Description of Work	Location	Price
alt bid item	Septic Lift Station	The existing system is above the slab height and requires a lift station.	All	\$2,000.00
Activate	BAQ	Replace BAQ Drain Field		5500.00
Activate	FILL	2' FILL Dirt For mound		2000.00
			TOTAL	9500.00 <del>32,000.00</del>

This Change Order hereby becomes an integral part of the Contract, pursuant to Sections 18 and 19 of the Contract. The Contract amount is hereby amended by ~~\$2000.00~~ for a new total of ~~\$36,875.00~~:

The additional cost will be covered by \$\_\_\_\_\_ in private funds and \$9,500.00 in CDBG funds.

The work completion deadline: \_\_\_\_\_ is not extended; X is extended to June 31, 2019.

\_\_\_\_ Occupancy of the structure will be as originally contracted;

X The structure will be vacant for an additional \_\_\_\_\_ days.

Jerry Walters 4/22/19  
 Contractor/Date

Elbert Hartsfield  
 Owner/Date

Justin Vely 4/26/19  
 Housing Rehab. Spec./Date

\_\_\_\_\_  
 Local Government Representative./Date

RECEIPT #: \_\_\_\_\_  
DOCUMENT #: **PR1197797**

**18-0170-R**

CONSTRUCTION PERMIT FOR: OSTDS Repair

APPLICANT: Elbert Hartsfield

PROPERTY ADDRESS: 20250 Goose Pasture Rd Perry, FL 32347

LOT: \_\_\_\_\_ BLOCK: \_\_\_\_\_ SUBDIVISION: \_\_\_\_\_

PROPERTY ID #: 01027-900

(SECTION, TOWNSHIP, RANGE, PARCEL NUMBER)  
(OR TAX ID NUMBER)

SYSTEM MUST BE CONSTRUCTED IN ACCORDANCE WITH SPECIFICATIONS AND STANDARDS OF SECTION 381.0055, F.S., AND CHAPTER 64E-6, F.A.C. DEPARTMENT APPROVAL OF SYSTEM DOES NOT GUARANTEE SATISFACTORY PERFORMANCE FOR ANY SPECIFIC PERIOD OF TIME. ANY CHANGE IN MATERIAL FACTS, WHICH SERVED AS A BASIS FOR ISSUANCE OF THIS PERMIT, REQUIRE THE APPLICANT TO MODIFY THE PERMIT APPLICATION. SUCH MODIFICATIONS MAY RESULT IN THIS PERMIT BEING MADE NULL AND VOID. ISSUANCE OF THIS PERMIT DOES NOT EXEMPT THE APPLICANT FROM COMPLIANCE WITH OTHER FEDERAL, STATE, OR LOCAL PERMITTING REQUIRED FOR DEVELOPMENT OF THIS PROPERTY.

**SYSTEM DESIGN AND SPECIFICATIONS**

T [ 1,050 ] GALLONS / GPD Existing Sentic CAPACITY  
A [ 0 ] GALLONS / GPD \_\_\_\_\_ CAPACITY  
N [ 0 ] GALLONS GREASE INTERCEPTOR CAPACITY [MAXIMUM CAPACITY SINGLE TANK: 1250 GALLONS]  
K [ 1 ] GALLONS DOSING TANK CAPACITY [ ] GALLONS @ [ ] DOSES PER 24 HRS #Pumps [ ]

D [ 280 ] SQUARE FEET \_\_\_\_\_ SYSTEM  
R [ 0 ] SQUARE FEET \_\_\_\_\_ SYSTEM  
A TYPE SYSTEM: [ ] STANDARD [ ] FILLED [X] MOUND [ ]  
I CONFIGURATION: [X] TRENCH [ ] BED [ ]

F LOCATION OF BENCHMARK: nail in small pine N of system

I ELEVATION OF PROPOSED SYSTEM SITE [ 24.00 ] [ INCHES ] FT [ ] ABOVE [ ] BELOW BENCHMARK/REFERENCE POINT  
E BOTTOM OF DRAINFIELD TO BE [ 20.00 ] [ INCHES ] FT [ ] ABOVE [ ] BELOW BENCHMARK/REFERENCE POINT

D FILL REQUIRED: [ 22.00 ] INCHES EXCAVATION REQUIRED: [ 0.00 ] INCHES

The system is sized for 2 bedrooms with a maximum occupancy of 4 persons (2 per bedroom), for a total estimated flow of 200 gpd.

*WE ARE REUSING EXISTING TANK + MOUND (PORTIONS). THE NEW HOME IS 2 FEET BELOW THE EXISTING SYSTEM.*

SPECIFICATIONS BY: Anthony Carter

TITLE: Environmental Specialist I

APPROVED BY: Anthony Carter

TITLE: Environmental Specialist I

Taylor CHD

DATE ISSUED: 01/16/2019

EXPIRATION DATE: 04/10/2019

DE 4016, 08/09 (Obsoletes all previous editions which may not be used)

Incorporated: 64E-6.003, FAC

Page 1 of 3



Copy

①

Taylor County  
HOUSING REHABILITATION PROGRAM  
WORK WRITE-UP/BID FORM

Owner: Elbert Hartsfield

Address: 20250 Goose Pasture Road - Perry, FL

Mailing Address: 586 E. 6<sup>th</sup> Way - Greenville, FL 32331

Phone #: 850-545-0131 or 850-545-1394

Parcel #: 01027-900

Inspected By: Jay Moseley

Date: 08/31/2018

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. This house has been determined to be un-repairable and will be demolished. A new house will be constructed in its place.

Item #	System	Description of Work	Location	Price
001	DEMOLITION	Demolition and safe, legal, disposal of all materials, and clean up of job site for the construction of the new house.	All	1000.00
002	SITEWORK	Provide boundary site survey and plan if required by building department. Preparation of site for new construction shall include all fill dirt required, grading, compacting, and testing necessary for this house including curb cuts, driveway aprons, and sod if required by code. Any site in a flood zone shall be constructed at least one foot above base flood elevation. The required certificate of elevation is the responsibility of the contractor, if property is located in the flood zone. Treat for termites prior to pouring slab.	All	5000.00
003	NEW STRUCTURE	The new house shall consist of the following: Minimum 1000 sq. ft, 2 bedrooms, one bath, and kitchen - living room combination. Materials shall be concrete slab-on-grade, wood frame walls with HardiePlank® or equivalent siding, and 25-year shingled roof with vented vinyl or aluminum soffits and approved roof vents. All plans and permitting shall be the responsibility of the contractor.	All	50000.00
004	ELECTRICAL	Minimum 200 amp service and wiring to meet NEC.	All	5000.00

Owners Signature

Co-Owners Signature

Contractor's Signature

Taylor County Housing Program Bid form

20250 Goose Pasture Road -- Perry, FL

	APPLIANCES, AND HVAC	<p>(Note: electric service shall be located on side or rear of house).</p> <p>Provide new 4 burner electric stove, new electric <i>Energy Star</i> rated water heater, vented range hood, all electrical fixtures (<i>Energy Star Rated</i>), switches, and other items necessary for a complete house in move-in condition. Provide new minimum 18 cu. ft. frost-free <i>Energy Star</i> rated refrigerator.</p> <p>HVAC system shall be new central electric heating system (minimum 15 SEER) with service to all habitable rooms. Include all ductwork, piping, electrical and other items necessary for a complete system.</p>		700.00
005	INTERIOR	<p>Provide plaster or drywall walls, textured ceilings, new carpet in living room, bedrooms and hall, and vinyl flooring in kitchen and bathroom. All walls to be painted one color. Ceilings to be painted white.</p> <p>Insulate walls to minimum R-11, and ceilings to R-30. Provide certificate of insulation for walls and ceilings as part of the close out documentation.</p> <p>Include all interior and exterior doors necessary. <i>Energy Star Rated</i> Exterior doors shall include single cylinder deadbolts, keyed alike.</p>	All	50,000.00
006	PLUMBING	<p>New plumbing fixtures shall include toilet, tile walk in shower with built in seat, bathroom sink/vanity, and kitchen sink. Install washer and dryer hook-ups in enclosed space with louvered doors and utility shelving, and 2 exterior hose bibs. Connect to community water system if available, or existing well, after inspecting well for proper function. Provide pump out and inspection for existing septic system, or connect to city sewer system if available. If existing system cannot be re-used for new house, a change order will be necessary.</p>	All	5,000.00
007	WINDOWS	<p>Windows shall be <i>Energy Star Rated</i> vinyl or aluminum frame, single hung, double pane with screens. Number, size and location to be determined by contractor's plans. Bedroom windows must be sized properly for egress.</p>	All	200.00
008	CABINETS	<p>Provide minimum 10' of base cabinets and countertops, and 8' of wall cabinets in kitchen.</p>	Kitchen	6,000.00

Owners Signature

Co-Owners Signature

Contractor's Signature

Taylor County Housing Program Bid Form

20250 Goose Pasture Road Perry, FL



**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONSIDER APPROVAL OF FEE SCHEDULE FOR ROLL-OFF SITE DISPOSAL, AS AGENDAED BY GARY WAMBOLT, ENVIRONMENTAL SERVICES DIRECTOR.

**MEETING DATE REQUESTED:**

5/6/2019

**Statement of Issue:** THE BOARD TO CONSIDER APPROVAL OF THE FEE SCHEDULE FOR ROLL-OFF SITE DISPOSAL

**Recommended Action:** APPROVE

**Fiscal Impact:** THIS WILL HELP MANAGE TIPPING FEES, COST AND VOLUME, BY DECREASING EXPENDITURES IN DEPARTMENT

**Budgeted Expense:** PRINTING OF TRIPLICATE INVOICES

**Submitted By:** GARY WAMBOLT, ES DIRECTOR

**Contact:** 838-3533

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** TO CHARGE CITIZENS THAT DISPOSE OF ITEMS OTHER THAN HOUSEHOLD GARBAGE, AS REQUESTED BY COUNTY COMMISSIONERS. THIS IS DESIGNED SO THAT THE PERSON WHO GENERATES THE DEBRIS IS RESPONSIBLE FOR THE COST OF IT.

**Options:** APPROVE/NOT APPROVE

**Attachments:** FEE SUMMARY – draft of the fees to help our Solid Waste Program effectively and efficiently, SAMPLE INVOICE – draft of proposed invoice that will be in triplicate.



## 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

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, extension 7 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 Phone  
(850) 584-2433 Fax

### Fee Schedule for Roll-off Site Customers *(Excluding household garbage)*

Yard Debris Only  
\$4.90 per cubic yard  
Hauled from sites to burn site

Small pickup truck	\$12.00
Standard pickup truck	\$16.00
Long bed pickup truck	\$18.00
Trailer 6 ft or less	\$16.00
Trailer 8 ft	\$22.00
Trailer 10 ft	\$28.00
Trailer 12 ft	\$32.00
Trailer 14 ft	\$38.00
Trailer 16 ft	\$44.00

All loads of material longer than the above referenced quantities must be hauled to the landfill in Greenville. No dump trucks or dump trailers will be permitted to use County roll-off sites. **\*\*ALL CONTRACTORS HAVE TO TAKE DEBRIS DIRECTLY TO THE BURN SITE.**

C&D Debris (materials generally considered to be non-hazardous in nature to include furniture, carpet, appliances, etc.)  
\$5.50 per cubic yard

Small pickup truck	\$14.00
Standard pickup truck	\$20.00
Long bed pickup truck	\$24.00
Trailer 6 ft or less	\$20.00
Trailer 8 ft	\$24.00
Trailer 10 ft	\$30.00
Trailer 12 ft	\$37.00
Trailer 14 ft	\$43.00
Trailer 16 ft	\$49.00

All loads of material larger than the above referenced quantities must be hauled to the landfill in Greenville. No dump trucks or dump trailers will be permitted to use the County roll-off sites.

### Tires & Batteries

Car & pickup tires	\$3.00 each
Car & pickup tires with rims	\$4.00 each
Truck tires	\$6.00 each
Truck tires with rims	\$7.00 each
Batteries	\$2.00 each

# TAYLOR COUNTY SOLID WASTE

INVOICE# 000100

DATE: \_\_\_\_\_ SITE NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

VEHICLE TAG NUMBER: \_\_\_\_\_

ID OR DRIVER'S LICENSE NUMBER: \_\_\_\_\_

**ALL CUSTOMERS MUST SHOW ROLL-OFF PERMIT**

RATE SCHEDULE FOR VEGETATIVE DEBRIS (\$4.90/cubic yard)

Small Pick-up	\$12.00
Standard Pick-up	\$16.00
Long Bed Pick-up	\$18.00
Trailer - 6ft or less	\$16.00
Trailer - 8ft	\$22.00
Trailer - 10ft	\$28.00
Trailer - 12ft	\$32.00
Trailer - 14ft	\$38.00
Trailer - 16ft	\$44.00

RATE SCHEDULE FOR C&D DEBRIS (\$5.50/cubic yard)

Small Pick-up	\$14.00
Standard Pick-up	\$20.00
Long Bed Pickup	\$24.00
Trailer - 6ft or less	\$20.00
Trailer - 8ft	\$24.00
Trailer - 10ft	\$30.00
Trailer - 12ft	\$37.00
Trailer - 14ft	\$43.00
Trailer - 16ft	\$49.00

RATE SCHEDULE FOR TIRES & BATTERIES

Car & Pickup tires	\$3.00 each	\$
Car & Pickup tires with rims	\$4.00 each	\$
Truck tires	\$6.00 each	\$
Truck tires with rims	\$7.00 each	\$
Batteries	\$2.00 each	\$

All quantities of material larger than the referenced quantities above must be hauled to the landfill in Greenville. NO DUMP TRAILERS OR DUMP TRUCKS PERMITTED TO USE COUNTY ROLL-OFF COLLECTION SITES.

**ALL CONTRACTORS WITH VEGETATIVE DEBRIS MUST TAKE IT DIRECTLY TO THE BURN SITE.**

**TOTAL DUE:** \_\_\_\_\_

**ATTENDANT SIGNATURE:** \_\_\_\_\_

**SIGNATURE OF INDIVIDUAL:** \_\_\_\_\_

Please remit payment within 30 days in person at the Clerk of the Circuit Court's office or by mailing a money order or cashier's check to #### Green St., Perry, FL 32347.

White: Clerk \* Canary: Citizen \* Pink: File

D 3

26

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

The board to consider approval of revised hours of operation for the Taylor County Public Library.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** To establish hours of operation at the Public Library based upon patron visits and reduced staffing.

**Recommended Action:** Approve request

**Fiscal Impact:** Reduced utility costs

**Budgeted Expense:**

**Submitted By:** JoAnn Morgan, Library Manager

**Contact:** 850-838-3512

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** The Taylor County Public Library is a part of the Three Rivers Library System. Other Libraries in the Consortium are Dixie County, Gilchrist County, Lafayette County, Suwannee Tech Center and Jena Tech Center. Taylor County Public Library and Suwannee Tech Center are the only libraries who have Saturday hours of operation. Based upon the traffic counts at the Taylor County Library, patron visits are reduced after 5:00 pm during the week and Saturdays. In addition, during last year's budget preparation one of the open full time positions was recommended to not be filled. The result of the reduced staffing makes it difficult to fully staff the Library if an employee is out for vacation or sick time. In addition, the staff scheduling has reduced the amount of staff available for programming and special events. Staff recommendation is that the Board should consider changing the hours of operation to open at 8:30 am and close at 5:30 pm during the week and consider closing the Library on Saturdays. The free wi-fi is still accessible to the public 7 days a week from the outside of the building.

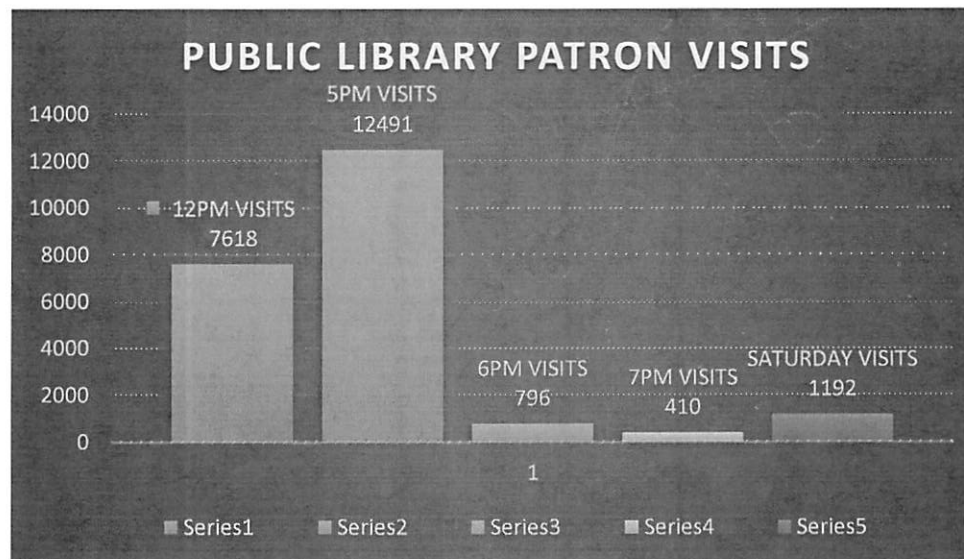
**Options:** Continue current hours  
Close at 5:30 during the week and close Saturdays  
Close at 5:30 during the week now and monitor Saturday patron visits

**Attachments:** Patron visit counts  
Three Rivers Library System Membership

## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

### PUBLIC LIBRARY PATRON VISITS

MONTH	12:00PM COUNTS	5:00PM COUNTS	6:00PM COUNTS	7:00PM COUNTS	SATURDAY COUNTS
Sep-18	1192	1758	94	46	128
Oct-18	1048	1717	96	55	209
Nov-18	1011	1591	92	51	87
Dec-18	873	1509	114	47	89
Jan-19	1037	1857	125	56	107
Feb-19	1188	1871	122	79	285
Mar-19	1269	2188	153	76	287
<b>TOTAL</b>	<b>7618</b>	<b>12491</b>	<b>796</b>	<b>410</b>	<b>1192</b>



# OUR LIBRARIES

*The Three Rivers Regional Library System serves the Dixie, Gilchrist, Lafayette, & Taylor counties of north Florida*



## Dixie County

M - F: 8.30 - 5.30

(352) 498-1219 (tel:3524981219)



## Gilchrist County

M - F: 8.30 - 5.30

(352) 463-3176 (tel:3524633176)



## Lafayette County

M, Tu, W, F: 8.30 - 5.30

Th: 8.30 - 6



## Taylor County

M - Th: 9 - 7

Fri: 9 - 5

Sat: 10 - 2



## Suwanee Tech Center

Tu, Th: 10 - 4

Wed: 12 - 5

Sat: 9 - 12



## Jena Tech Center

M, Th, F: 1:30 - 5:30

(352) 498-1344 (tel:3524981344)

events (<https://goo.gl/wvOZC1>)

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

**County Commission Agenda Item**

**SUBJECT/TITLE:**



REQUEST FOR THE TAYLOR COUNTY BOARD OF COMMISSIONERS TO APPOINT STEVE SPRADLEY TO THE TAYLOR WATER AND SEWER DISTRICTS COMMISSIONER BOARD.

**Meeting Date:**

MAY 6, 2019

**Statement of Issue:** THE DISTRICT HAS 1 OPENING ON ITS GOVERNING BOARD. MR. SPRADLEY HAS EXPRESSED HIS INTEREST IN SERVING THE DISTRICT AS A COMMISSION BOARD MEMBER. IF APPOINTED HE WOULD BE APPOINTED TO THE POSITION VACATED BY NANCY GEOHAGAN IN MARCH OF 2019. THE POSITION HAS BEEN VACANT SINCE. THE POSITION WAS ADVERTISED IN APRIL 2019 AND WE RECEIVED ONE APPLICATION FROM MR. SPRADLEY.

THE TERM OF THIS POSITION BEGAN ON MAY 3, 2016 AND WILL END ON MAY 3, 2020.

**Recommendation:** APPROVE THE REQUEST

**Fiscal Impact:** \$ 0 **Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** LYNETTE SENTER, OFFICE MANAGER, TAYLOR COASTAL WATER AND SEWER DISTRICT

**Contact:** TAYLOR COASTAL WATER AND SEWER DISTRICT OFFICE- 850-578-3043 tcwsd@fairpoint.net

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Options:**

1. \_\_\_\_\_
2. \_\_\_\_\_

**Attachments:**

1. APPLICATION  
\_\_\_\_\_  
COPY OF TAYLOR COUNTY FL PROPERTY APPRAISER INFORMATION VERIFYING
2. OWNERSHIP OF PROPERTY WITHIN THE DISTRICTS BOUNDARIES  
\_\_\_\_\_

TAYLOR COASTAL WATER AND SEWER DISTRICT  
COMMISSIONER APPLICATION

4/26/19  
kmw  
3:50 p.m.

NAME: Steve Spradly  
MAILING ADDRESS: 153 Kingfisher  
CITY: Perry STATE: FL ZIP CODE: 32348  
HOME PHONE: 850 578-2716  
ALTERNATE PHONE: 850 672-1004  
EMAIL: Steve.Spradly@gmail.com  
EMPLOYER: Guardian Ad Life  
JOB TITLE: Admin. Specialist  
NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 48

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.  
ATTACH ADDITIONAL SHEETS IF NEEDED.

Beach resident since 2012. Served on Bocc for 7 months in 2018 and attended all TCSWD Board meeting during that time. I am aware of projects planned and needed. I feel that I can bring a clear and good knowledge and experience to TCSWD.

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: Steve Spradly

Received by TCWSD: 4/26/19	Received by BCC:	Action Taken:
-------------------------------	------------------	---------------

Summary

Tax District	CO MIDGE RATE 16.2199
Site Location	153 KINGFISHER RD
Section Township	01-08-07
Parcel ID	07135-000
Exemptions	HOMESTEAD
Property Usage	SINGLE FAMILY ELEV
Legal Description	LEG 0000.14 ACRES - CEDAR ISLAND URS - COM NW COR CEDAR ISLAND B U N11DE - 40 FT N78DW 165 FT N11DE 181 FT - N73DW 240 FT N21DW 39 FT N4DE 68 FT - TO POB N4DE 72 FT N4DW 100 FT S4DE - 61 FT S76DE 91 FT TO POB - OR 692-398 HW - SUBJ TO ESMIT IN OR 509-87 -

Note that to be used on legal documents

Owner

SPRADLEY STEPHEN L & DEBORAH R  
153 KINGFISHER RD  
PERMY FL 32347

Land

Land Use  
0102R  
Number of Units  
1  
Unit Type  
LT  
Assessed Value  
\$76,110

Building Data

Building #  
1  
Actual Year Built  
1980  
Base Heated/Cooled Area  
1248 (gross base sq ft)  
2867 (total gross sq ft for all subareas)  
Description  
SFR PLUNG  
Occupancy  
SINGLE FAMILY ELEV  
Construction Class  
N/A  
Exterior Walls  
100% VINYL  
Roof Structure  
100% SHED  
Roof Cover  
100% PAINTED METAL  
Floor Cover  
100% 20% VINYL 80% CARPET  
Interior Walls  
100% WOOD PANEL  
Heating Type  
100% FORCED AIR DUCTED  
Cooling Type  
100% CENTRAL  
Frame Type  
100% CENTRAL  
Ceiling Finish  
Plumbing  
2 BATHS  
Wall Height  
Standard  
Floors  
0  
Pumping Fixtures  
0  
Avg. Rooms Per Floor

Miscellaneous Features

Description  
DU-3-B GOOD  
FLT B DOCK WD  
BOAT HOUSE B  
BOATFLT-ELECT  
B-PIER-A  
BULKHEAD-PT

Sales History

Sales Date  
12-01-2012  
12-01-2011  
06-01-2010  
07-01-2008  
09-01-1993  
04-01-1992  
02-01-1987  
06-01-1985  
Type of Document  
WARANTY DEED  
QUIT CLAIM DEED  
WARANTY DEED  
WARANTY DEED  
WARANTY DEED  
WARANTY DEED  
WARANTY DEED  
WARANTY DEED

Valuation

Land Value	2018	2017	2016	2015	2014	2013
+	\$64,800	\$64,800	\$64,800	\$64,800	\$64,800	\$60,255
+	\$0	\$0	\$0	\$0	\$0	\$0
+	\$63,560	\$65,060	\$66,060	\$67,560	\$66,312	\$66,312
+	\$0	\$0	\$0	\$0	\$0	\$0
+	\$3,660	\$3,700	\$2,580	\$2,700	\$2,710	\$2,710
-	\$132,020	\$133,560	\$133,440	\$135,060	\$133,822	\$129,277
-	\$0	\$0	\$130	\$12,800	\$12,606	\$0
=	\$132,020	\$133,560	\$133,310	\$132,260	\$131,216	\$129,277
-	Exempt Value	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
=	Taxable Value	\$82,020	\$83,560	\$83,310	\$82,260	\$81,216
Value	Appraised Land	\$64,800	\$64,800	\$64,800	\$64,800	\$60,255



(28)

# Taylor County Citizen Incident Report

Please PRINT

Name JOHN PHILLIPS Age 55 Sex: M ☒ F ☐  
Address 2279 GOLF COURSE City PERRY State FL.  
Phone (850) 838 5762

**Parent or Guardian Contact Info:**

Name \_\_\_\_\_ Age \_\_\_\_\_ Sex: M \_\_\_\_\_ F \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Phone \_\_\_\_\_

**Details of the Incident:**

Date: 17 JAN. 2019 Time: 10:00 AM

Specific Location/Address: COUNTY COURTHOUSE 108 N. JEFFERSON ST.

Describe the exact location at this specific address (examples: sidewalk on northeast side of county owned parking lot OR front window on left side of porch OR shallow hole on south side of cable box):

N.E CORNER OF COURTHOUSE PARKING LOT.

**Written description of the incident (in your own words):**

SEE ATTACHMENTS

Florida Statute 837.06 - False official statements. — Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

John Phillips  
Signature

03/05/19  
Date signed

## County Official Statement

County Employee #1 (that was involved or witnessed this incident) statement of the event, description of damage or injury, and your name and work phone number (use back if necessary)

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County Employee #2 (that was involved or witnessed this incident) statement of the event, description of damage or injury, and your name and work phone number (use back if necessary)

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Police or Emergency Medical Personnel Responded: Yes ☐ No ☐

Responding Agency & Case number \_\_\_\_\_

Attach the following documents, if relevant and available

- Quote/estimate/medical bills/repair receipt
- Maintenance records/work orders for this location for this date
- Signed waivers, proof of insurance, permission slips, etc.
- Pictures of posted warning signs, if any
- Photos of area (both zoomed in and from a distance)

Other information you may think is helpful. Please fill this out today while your memory of the event is fresh! It's better to have an incident documented and never need it, then to need it and not have it.

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Please email a copy to [human.resources@taylorcountygov.com](mailto:human.resources@taylorcountygov.com) not later than the end of the business day. Please send the original, signed document to Human Resources at 201 E. Green St. Perry, FL 32347 within 24 hours

ON 17 JAN. 2019 AFTER LEAVING THE COURT-  
HOUSE, I GOT INTO MY CAR AND BEGAN BACKING  
OUT OF THE PARKING LOT. AT THAT POINT I HEARD  
A DRAGGING NOISE. UPON EXITING MY CAR I  
OBSERVED THAT A PIECE OF REBAR HAD HOOKED  
ONTO MY FRONT BUMPER AND PULLED IT AWAY  
FROM THE CAR. I THEN ENTERED THE COURT-  
HOUSE AND ASKED THE DEPUTY WHAT STEPS  
I NEEDED TO TAKE AND HE STATED TO ME  
THERE WAS NOTHING HE COULD DO TO HELP  
ME. AFTER SOME SOUL SEARCHING AND LEG WORK  
I BECAME AWARE THAT THIS REPORT WAS AVAILABLE  
TO BE SUBMITTED.

THANK YOU,  
[Signature]

# Preliminary Estimate

**Customer: Phillips, John**

**Job Number:**

2003 HOND Accord Sedan LX Automatic 4D SED 4-2.4L Gasoline PGM-FI

Line	Oper	Description	Part Number	Qty	Extended Price \$	Labor	Paint
1		<b>FRONT BUMPER</b>					
2	**	Repl A/M CAPA Bumper cover	04711SDAA90ZZ	1	255.00	1.7	3.0
3		Add for Clear Coat					1.2
4	**	Repl A/M RT Upper support	71140SDAA10	1	17.00	0.2	
5			OTHER CHARGES				
6	#		E.P.C.	1	1.50		
<b>SUBTOTALS</b>					<b>273.50</b>	<b>1.9</b>	<b>4.2</b>

## ESTIMATE TOTALS

Category	Basis	Rate	Cost \$
Parts			272.00
Body Labor	1.9 hrs @	\$ 44.00 /hr	83.60
Paint Labor	4.2 hrs @	\$ 44.00 /hr	184.80
Paint Supplies	4.2 hrs @	\$ 26.00 /hr	109.20
Other Charges			1.50
Subtotal			651.10
Sales Tax	Tier 1	\$ 651.10 @ 7.0000 %	45.58
<b>Grand Total</b>			<b>696.68</b>
Deductible			0.00
<b>CUSTOMER PAY</b>			<b>0.00</b>
<b>INSURANCE PAY</b>			<b>696.68</b>

This is only an estimate. Additional charges may apply after teardown of vehicle.

There will be a 2% fee add to all Credit and or Debit cards..

I agree that if I write a check there will be a minimum charge of \$25 plus cash for the check that was written if the check is returned as NSF.

I hereby authorize the above work along with an express mechanics lien to secure the amount of repairs and acknowledge receipt of my copy.

\_\_\_\_\_ Date \_\_\_\_\_

All replaced parts will be disposed of unless otherwise requested by owner.

Our daily storage rate is \$25.00 beginning on the 4th day after completed repairs.

SEE ATTACHED DOCUMENT FOR REQUEST FOR WRITTEN ESTIMATE

## Marsha Durden

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**From:** Marsha Durden  
**Sent:** Friday, April 12, 2019 1:02 PM  
**To:** Tori Maxwell  
**Subject:** RE: GC2019002104-F FW: Pictures from the rebar

Thank you so much!

### Marsha Durden

Assistant County Administrator  
Taylor County Board of County Commissioners  
201 E Green Street  
Perry, Florida 32347  
P-850-838-3500 Ext 102  
F- 850-838-3501

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**From:** Tori Maxwell <TMaxwell@flcities.com>  
**Sent:** Friday, April 12, 2019 1:01 PM  
**To:** Marsha Durden <mdurden@taylorcountygov.com>  
**Cc:** PL Mail <plmail@flcities.com>  
**Subject:** RE: GC2019002104-F FW: Pictures from the rebar

Good Afternoon Marsha ,

I just spoke with Mr. Phillips and advised him his claim is denied as I could not find any negligence on behalf of county he was not happy with denial and advised he will pursue it further possibly attending a commissioner's meeting one day next week. I did advise if he wanted to send documentation as to the contrary, to please forward to my attention for review and reply.

Thank you

**Latori Maxwell**  
Claims Representative I  
[Tmaxwell@flcities.com](mailto:Tmaxwell@flcities.com)  
Direct Phone: 407.367.1797  
Fax: 800.707.7656  
PO Box 538135  
Orlando, FL 32853  
[www.flcities.com](http://www.flcities.com)



**#HOMERULE**

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**From:** Marsha Durden <mdurden@taylorcountygov.com>  
**Sent:** Friday, April 12, 2019 11:14 AM  
**To:** Tori Maxwell <TMaxwell@flcities.com>  
**Subject:** RE: GC2019002104-F FW: Pictures from the rebar

Good morning

Could you please provide me with the process that a citizen must follow when wanting to appeal the decision made on a claim?

Thank you so much

Marsha Durden

**Marsha Durden**

Assistant County Administrator

Taylor County Board of County Commissioners

201 E Green Street

Perry, Florida 32347

P-850-838-3500 Ext 102

F- 850-838-3501

---

**From:** Tori Maxwell <[TMaxwell@flcities.com](mailto:TMaxwell@flcities.com)>

**Sent:** Friday, March 29, 2019 2:04 PM

**To:** Marsha Durden <[mdurden@taylorcountygov.com](mailto:mdurden@taylorcountygov.com)>

**Subject:** RE: GC2019002104-F FW: Pictures from the rebar

Thank you

**Latori Maxwell**

Claims Representative I

[Tmaxwell@flcities.com](mailto:Tmaxwell@flcities.com)

Direct Phone: 407.367.1797

Fax: 800.707.7656

PO Box 538135

Orlando, FL 32853

[www.flcities.com](http://www.flcities.com)



**#HOMERULE**

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**From:** Marsha Durden <[mdurden@taylorcountygov.com](mailto:mdurden@taylorcountygov.com)>

**Sent:** Thursday, March 28, 2019 2:35 PM

**To:** Tori Maxwell <[TMaxwell@flcities.com](mailto:TMaxwell@flcities.com)>

**Subject:** RE: GC2019002104-F FW: Pictures from the rebar

**Marsha Durden**

Assistant County Administrator

Taylor County Board of County Commissioners

201 E Green Street

Perry, Florida 32347

P-850-838-3500 Ext 102

F- 850-838-3501

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**From:** Tori Maxwell <[TMaxwell@flcities.com](mailto:TMaxwell@flcities.com)>  
**Sent:** Friday, March 08, 2019 10:56 AM  
**To:** Marsha Durden <[human.resources@taylorcountygov.com](mailto:human.resources@taylorcountygov.com)>  
**Cc:** PL Mail <[plmail@flcities.com](mailto:plmail@flcities.com)>  
**Subject:** GC2019002104-F FW: Pictures from the rebar

Good Morning Marsha,

Thank you for the attached information and photos. Per the department director the parking lot is inspected weekly:

- Can you please provide any documentation to show the inspection/maintenance dates?

I have no documentation but the Department Director stated that it is inspected weekly.

- Any prior complaints to this parking lot?

No, not that I am aware of and I didn't find any documentation for this type of complaint.

If so, when was the complaint made and by whom?

How did county respond to complaint?

- Per the photos received is this the actual parking bumper claimant is alleging damaged his vehicle?

yes

If not can you please provide a photo of that parking bumper?

- Has the bumper been repaired since DOL?

yes

Thank you

**Latori Maxwell**

Claims Representative I

[Tmaxwell@flcities.com](mailto:Tmaxwell@flcities.com)

Direct Phone: 407.367.1797

Fax: 800.707.7656

PO Box 538135

Orlando, FL 32853

[www.flcities.com](http://www.flcities.com)



**#HOMERULE**

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**From:** Marsha Durden <[human.resources@taylorcountygov.com](mailto:human.resources@taylorcountygov.com)>  
**Sent:** Thursday, March 7, 2019 4:42 PM  
**To:** Tori Maxwell <[TMaxwell@flcities.com](mailto:TMaxwell@flcities.com)>  
**Subject:** FW: Pictures from the rebar

Good afternoon

Please see the attached pictures of the rebar for the claim submitted by John Phillips.

The Department Director stated that the parking lot is inspected weekly.

I hope this was helpful

Marsha Durden

**Marsha Durden**

Assistant County Administrator

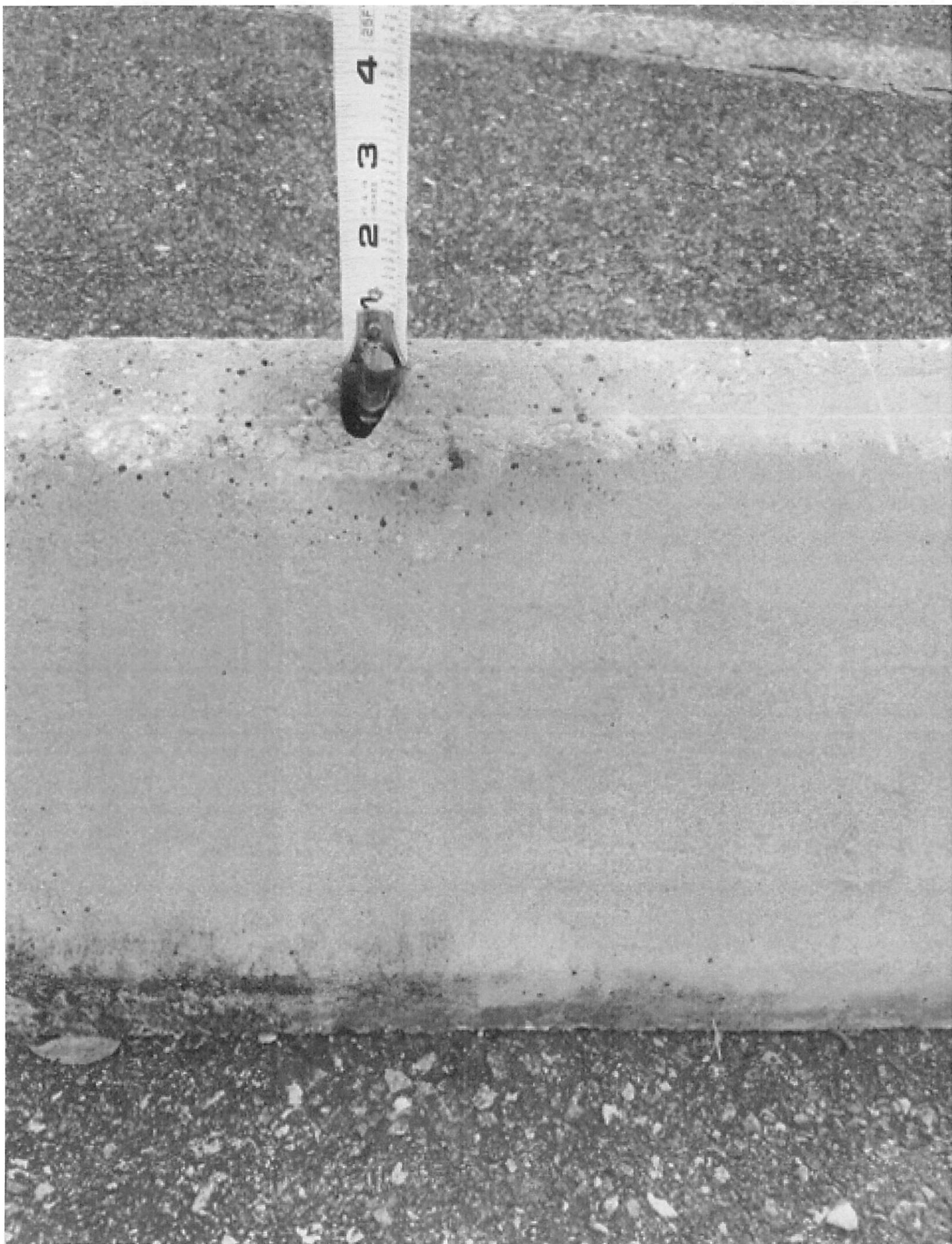
Taylor County Board of County Commissioners

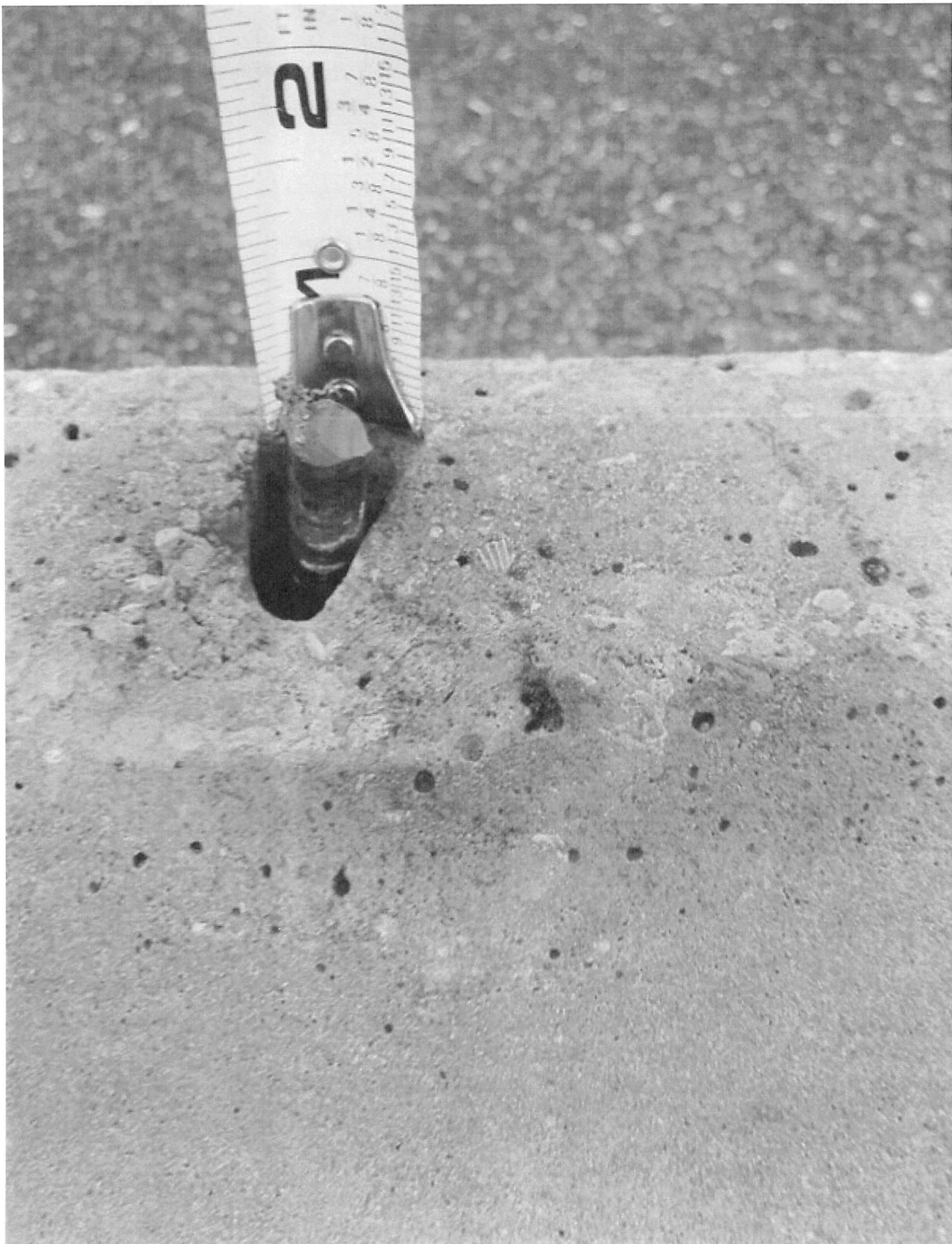
201 E Green Street

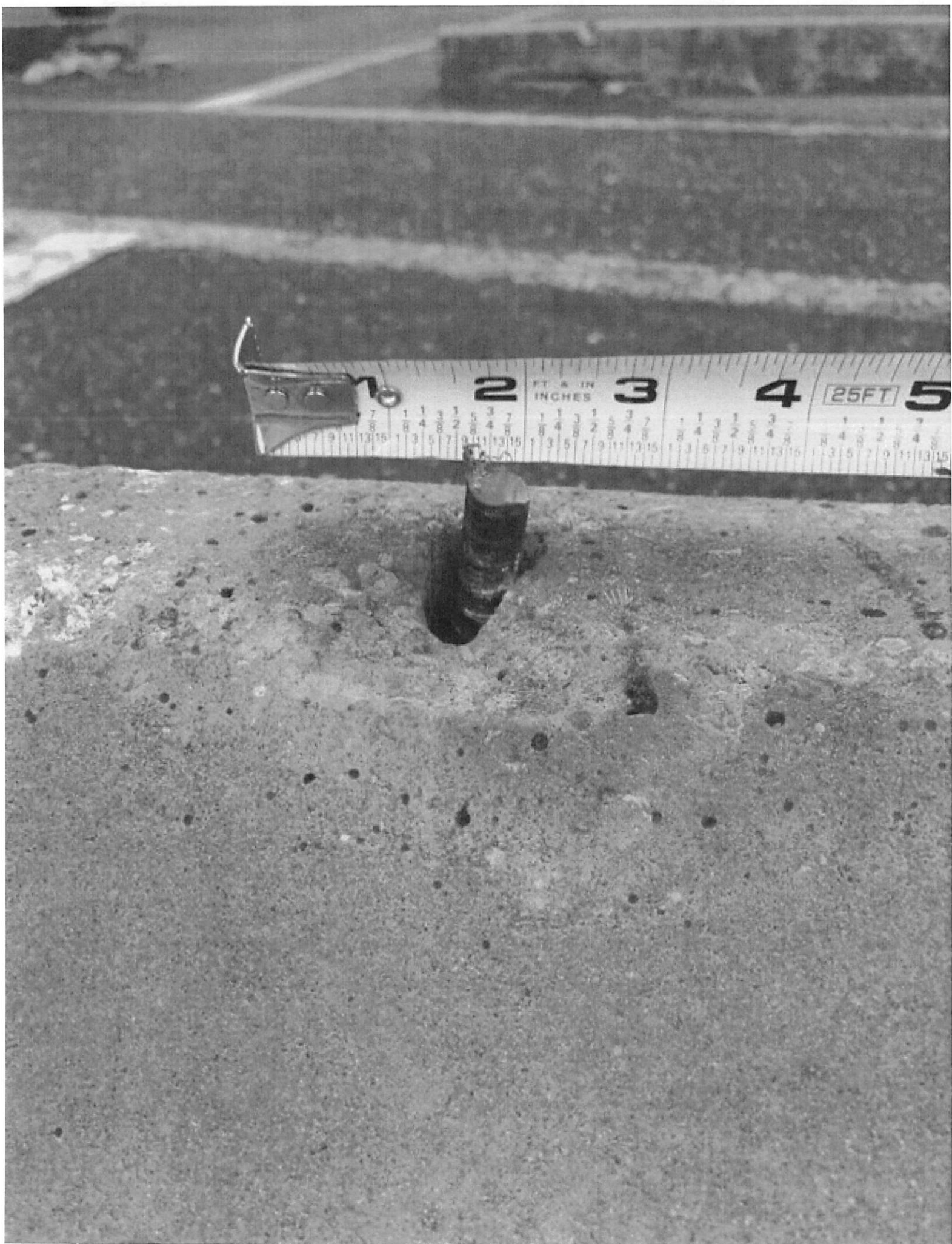
Perry, Florida 32347  
P-850-838-3500 Ext 102  
F- 850-838-3501

**From:** [8508431015@vzwpix.com](mailto:8508431015@vzwpix.com) <[8508431015@vzwpix.com](mailto:8508431015@vzwpix.com)>  
**Sent:** Thursday, March 07, 2019 4:28 PM  
**To:** Marsha Durden <[human.resources@taylorcountygov.com](mailto:human.resources@taylorcountygov.com)>  
**Subject:**















(2)

*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

April 30, 2019

VIA E-MAIL AND REGULAR MAIL

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

Ms. Lawanda Pemberton  
County Administrator  
County Offices  
201 E. Green Street  
Perry, Florida 32347

Re: Internet Café Resolution

Dear Annie Mae and Lawanda:

Please find enclosed a draft Resolution on the Internet Café.

Please review this and if you have a question, please let me know.

Thank you and I hope you are doing fine.

Respectfully,

  
Conrad C. Bishop, Jr.

CCB/kp

enclosure

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF  
TAYLOR COUNTY, FLORIDA, ENACTING A TEMPORARY MORATORIUM  
ON THE ISSUANCE OF BUSINESS LICENSE TAX PERMITS; BUILDING  
PERMITS; OR ANY OTHER LICENSE OR PERMIT FOR SWEEPSTAKES  
CENTERS, INTERNET CAFES, AND ADULT ARCADES AS DEFINED**

**WHEREAS**, Taylor County possesses the home rule authority granted in the Florida Constitution and Florida Statutes to exercise the broad powers of self-government; and

**WHEREAS**, the Taylor County Board of County Commissioners has found and determined that legitimate health, safety, and general welfare concerns exist regarding the placement of sweepstakes centers, internet cafes, and adult cafes in the unincorporated areas of Taylor County, Florida, and

**WHEREAS**, Taylor County, Florida would like the opportunity to study whether it is appropriate for the County and its residents to allow this type of business in the County, and

**WHEREAS**, to give the Board of County Commissioners, the Planning Board, and the County Staff sufficient time to conduct the necessary research to make a thoughtful decision regarding the proliferation of these cafes, the Board considers it appropriate to adopt at least a three (3) Month Moratorium on the issuance of all applications for zoning permits, occupancy permits, building permits, business license, or the like for these facilities; and

**WHEREAS**, the Taylor County Board of County Commissioners finds that any such use of property within the unincorporated area of Taylor County, Florida during the pendency of the above would have the potential to cause irrevocable harm to the public health, safety and general welfare.

**NOW THEREFORE, BE IT RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY THAT:**

Section 1. That there is hereby imposed a three (3) Month Moratorium on the creation, permitting, licensing, and/or development of sweepstakes centers, internet cafes, adult arcades anywhere within the unincorporated area of the County, said Moratorium to extend to the submission, consideration or approval of all applications for zoning permits, occupancy permits, building permits, business tax license or the like.

Section 2. This Moratorium shall become effective immediately upon the date of passage by the Taylor County Board of County Commissioners, and shall remain in effect for at least three (3) months following the date upon which it passes unless extended upon a majority vote of the Board for a period of no more than six (6) additional months if the Board of County Commissioners finds such continuance is required to allow additional time for the County to complete its study and make a determination as to what action, if any, the County should take to safeguard the public health and safety through the provision of adequate planning, land-use, or other regulatory controls that are specifically applicable to sweepstake centers, internet cafes, and/or adult arcades.

Section 3. This Moratorium suspends and tolls any time periods prescribed by law within which the Planning Board of any other official or official body of the County is required to take action upon an application for a building permit, site plan approval, business license, or the like, for the development/use of land anywhere in the unincorporated area of the County for sweepstakes centers, internet cafes, and/or adult

arcades; and that no such application shall be deemed to be approved by the failure of the Planning Board, or any other official or official body to approve or deny said application during the time when this Moratorium shall be in effect.

Section 4. This Resolution shall not have an effect on the County's right to pass land use provisions or other legislation to regulate sweepstake centers, internet cafes, and/or adult arcades that may exist in the unincorporated areas of Taylor County, Florida at the time of such passage.

Section 5. If any section, phrase, sentence, or portion of this Resolution is for any reason 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 portions hereof.

Section 6. It is found and determined that all formal actions of the Taylor county Board of County Commissioners concerning and relating to the adoption of this Resolution were taken in an open meeting of the Taylor County Board of County Commissioners and that all deliberations of this Board that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements including chapter 286 Florida Statutes, commonly referred to as the Sunshine Law.

Section 7. This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public health, safety, and welfare of the residents of Taylor County, Florida, the immediate emergency being the necessity to impose a temporary moratorium on issuing any and all permits to operate sweepstakes centers, internet cafes, and/or adult arcades within the unincorporated areas of the County; therefore, this Resolution shall be in full force and effect

immediately upon its passage and approval by the Taylor County Board of County Commissioners.

Upon adoption, the Clerk of the Court as Ex-Officio Clerk will maintain the official copy of the Resolution.

**THIS RESOLUTION ADOPTED THIS** \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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

**BY:** \_\_\_\_\_  
**PAM FEAGLE, Chairperson**

**ATTEST:**

\_\_\_\_\_  
**ANNIE MAE MURPHY, Clerk**

30

*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

April 30, 2019

IN MEMORIAL OF  
KATHLEEN MCCARTHY BISHOP 1966-2013  
(850) 584-6113  
FAX (850) 584-2433

VIA FACSIMILE AND REGULAR MAIL

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

Ms. Lawanda Pemberton  
County Administrator  
County Offices  
201 E. Green Street  
Perry, Florida 32347

Mr. Danny Griner  
County Offices  
201 East Green Street  
Perry, Florida 32347

Re: Resolution on Fines

Dear Annie Mae, Lawanda and Danny:


Enclosed please find a draft Resolution for the setting of fines with regard to density (RV).

If this passes the Code Enforcement Officer needs to following the Violation Procedures closely.

If you have any questions and/or corrections or deletions, please let me know.

Thank you and I hope you are doing fine.

Respectfully,

  
Conrad C. Bishop, Jr.

CCB/kp

enclosure

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF  
TAYLOR COUNTY, FLORIDA, PURSUANT TO SECTION 2-126(C) OF THE  
CODE OF ORDINANCE WHICH PERMITS THE BOARD TO SET A FINE  
AMOUNT FOR VIOLATION OF THE CODE, AND SAID RESOLUTION  
SETTING THE FINE FOR VIOLATION OF THE DENSITY REGULATIONS  
OF SECTION 42-652(4)(E) OF THE CODE OF ORDINANCES; SETTING AN  
EFFECTIVE DATE**

**WHEREAS**, the Board of County Commissioners of Taylor County have been informed that there are numerous violations of Section 42-652(4) of the Code with regard to the Density Restrictions of said sections to-wit: RV's and pursuant to Section 2-126(c) the Board is authorized to set the fine for said violation.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY  
COMMISSIONERS OF TAYLOR COUNTY THAT:**

Section 1. The fine for violation of Section 42-652(4)(e) of the Taylor County Code of Ordinances, a copy of which is attached and marked Exhibit "A" shall be \$\_\_\_\_\_ for the first violation and \$\_\_\_\_\_ for any subsequent violations.

Section 2. **EFFECTIVE DATE.** This Resolution shall be effective upon the date of passage.

**PASSED AND ADOPTED THIS** \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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

**BY:** \_\_\_\_\_  
**PAM FEAGLE, Chairperson**

**ATTEST:**

\_\_\_\_\_  
**ANNIE MAE MURPHY, Clerk**

units per lot or parcel. The siting of recreational vehicles shall be prohibited on non-conforming lots or parcels as to size for residential use created after June 29, 1990. More than four recreational vehicles sited on a lot or parcel constitutes as recreational vehicle park as defined in F.S. § 513.01(10) and requires conformance with section 42-799 of the land development code and approval by the county planning board.

**Exception.** Lots or parcels which are non-conforming as to size for residential use, and which can be individually identified and described from documents recorded in the public records of the county on June 29, 1990, the date of adoption of the comprehensive plan, shall continue to be eligible for a maximum density of less than or equal to four recreational vehicles per one-half acre.

e. In the Water Oriented Commercial (CWO) land use classification and all land use categories allowing residential densities greater than one unit per two acres, recreational vehicles conforming to subsection (c) and not sited within an approved recreational vehicle park shall not exceed one unit per 5,000 square feet.

**Exceptions:**

1. A recreational vehicle may be stored adjacent to a single-family dwelling inhabited by the owners of the recreational vehicle.
2. One additional recreational vehicle may be sited on any lot or parcel for the duration of scallop season each year.
3. As of January 18, 2011, any lot or parcel which presently contains a number of recreational vehicles which exceed the maximum density allowed by this

section will be allowed to retain its present recreational vehicle density. Any lot of parcel currently permitted for an RV power pole will be allowed two RV's per lot or parcel.

- f. In the Industrial (I), Aviation-Related Commercial (CAR) and Public (P) land use categories, recreational vehicles shall be permitted only as an accessory use by the owner, lessee, custodian or watchman.
- (5) **Floodways.** Located within areas of special flood hazard established in section 42-608 are areas designated as floodways. Since the floodway is an extremely hazardous area due to the velocity of floodwaters which carry debris, potential projectiles and erosion potential, the following provisions shall apply:
- a. Prohibit encroachments, including fill, new construction, substantial improvements and other developments unless certification by a professional engineer or architect registered in the state is provided demonstrating that encroachments shall not result in any increase in flood levels during occurrence of the base flood discharge.
  - b. If the requirements of this section are satisfied, all new construction and substantial improvements shall comply with all applicable flood hazard reduction provisions of sections 42-651—42-654.
- (6) **Coastal high hazard areas (V zones).** In coastal high hazard areas (V zones) the following shall apply:
- a. All buildings or structures shall be located in compliance with F.S. ch 161 and current applicable Federal Emergency Management Agency regulations.
  - b. All buildings or structures shall be elevated so that the lowest supporting member is located no lower than

(d) *Violations procedure.*

- (1) A code enforcement officer or law enforcement officer is authorized to issue a citation to a person when, based upon personal investigation, the officer has reasonable cause to believe that the person has committed a civil infraction in violation of a duly enacted Taylor County code or ordinance. In the case of boat ramp violations the code enforcement officer is to issue a citation without a warning. However, in the case of animal control issues or junk and debris, prior to issuing a citation, a code enforcement officer may provide notice to the person that the person has committed a violation of code or ordinance and shall establish a reasonable time period within which the person must correct the violation. If, upon personal investigation, a code enforcement officer finds that the person has not corrected the violation within the time period, a code enforcement officer may issue a citation to the person who has committed the violation. A code enforcement officer does not have to provide the person with a reasonable time period to correct the violation prior to issuing a citation and may immediately issue a citation if the code enforcement has reason to believe that the violation presents a serious threat to the public health, safety or welfare, or if the violation is irreparable or irreversible.

**The section above provides the procedure for issuance of citations. The question we have is:**

**Is an excess of recreational vehicles a daily violation, or, a single violation?**

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### *County Commission Agenda Item*

**SUBJECT/TITLE:**

The Board to receive annual status report for Ad Valorem Tax Incentive exemption for San Pedro Investments, LLC.

**MEETING DATE REQUESTED:**

May 6, 2019

**Statement of Issue:** To determine continued eligibility for Ad Valorem Tax Incentive exemption granted in 2018.

**Recommended Action:**

**Fiscal Impact:** 75% exemption of new improvements and personal property for a period of 10 years.

**Budgeted Expense:**

**Submitted By:** LaWanda Pemberton, County Administrator

**Contact:** 850-838-3500 ext 6

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:** San Pedro Investments, LLC was granted an ad valorem tax exemption in 2018 based upon the application submitted through the Taylor County Development Authority. The application submitted documented the creation of 125 construction jobs during "The Davis" townhome construction project and also documented the creation of 25 plus ongoing part time personnel jobs created with the completion of the project. In accordance with Section 70-92 of the Taylor County Code, San Pedro Investments, LLC shall submit to the county an annual report that provides evidence of continued compliance with the definition of a new business or an expansion of an existing business in order to continue to receive the Ad Valorem Tax Incentive exemption.

San Pedro Investments, LLC submitted the required annual report within the extended deadline period and reports a total of 2 full time positions and 8 part time positions that were added and are currently filled by the economic incentive project.

**Options:** Continue or deny Ad Valorem Tax Exemption

**Attachments:**

Application for Ad Valorem Tax Incentive Exemption  
Annual Report for Ad Valorem Tax Exemption Programs  
Codified Ordinance granting exemption  
Codified Ordinance defining eligible businesses

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## TAYLOR COUNTY BOARD OF COMMISSIONERS

### County Commission Agenda Item

**SUBJECT/TITLE:**

THE BOARD TO CONSIDER AND REVIEW AN AD VALOREM PROPERTY TAX EXEMPTION APPLICATION FROM SAN PEDRO INVESTMENTS, LLC WHICH WAS TRANSMITTED TO THE BOARD BY THE TCDA.

**MEETING DATE REQUESTED:**

JUNE 5, 2017

**Statement of Issue:**

**SAN PEDRO INVESTMENTS, LLC HAS COMPLETED AN APPLICATION TO REQUEST PROPERTY TAX EXEMPTION FOR "THE DAVIS" PROJECT.**

**Recommended Action:****Fiscal Impact:**

**SEE ATTACHED**

**Budgeted Expense:****Submitted By:**

**SAN PEDRO INVESTMENTS, LLC (MICHAEL LYNN)**

**Contact:**

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:****Options:****Attachments:**

**TCDA LETTER AND APPLICATION**



## NORTH FLORIDA'S RISING STAR

Dear Michael,

TCDA serves as the designee for the BOCC and has been asked by the attorney's to strictly abide by the application review process for the economic development ad valorem tax exemption. Prescreening procedure includes determining whether the application has satisfied all requirements of section 70-38 of the Taylor County Florida Code of Ordinances. Preliminary analysis is due no later than 10 days prior to the TCDA Board of Directors meeting scheduled for May 18, 2017. The Director shall prepare, in writing, a recommendation of the applicant's eligibility for an exemption and prepare an economic impact analysis of the application. The TCDA Board of Directors shall review the application and the director's recommendation and analysis to determine whether the applicant is eligible for an exemption and shall recommend to the commission approval or denial of the application (with or without conditions) and the degree and length of the exemption if approval is recommended.

TCDA Prescreening procedure and due diligence requests your assistance in providing support and documentation in the following areas:

1. 125 construction jobs were created during the past 18 months.
2. 25 + ongoing personnel jobs were created with the completion of The Davis
3. Project Cost was \$1.6 MM all spent locally.
4. 60% of tenants are families that have relocated to Taylor County.
5. 100% of all labor and materials were locally sourced.
6. All design and engineering was done by local firms.

Please return to me by April 31, 2017 so that an adequate procedural time line is established moving forward.

With kind regards,

TAYLOR COUNTY DEVELOPMENT AUTHORITY

103 E. Ellis St., Perry, FL 32348 | [floridarisingstar.com](http://floridarisingstar.com) | 850-584-5627

January 30, 2017

San Pedro Investments, LLC  
Michael & Hope Lynn  
PO BOX 813  
Perry, FL 32348  
(850) 584-9035  
builder@gtcom.net

Scott Frederick  
Executive Director- Taylor County Development Authority  
103 E. Ellis St  
Perry, FL 32348

Dear Mr. Frederick,

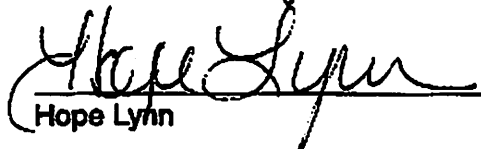
Please find attached the application for the Economic Development Ad Valorem Property Tax Exemption, pursuant to Chapter 196.1995, Florida Statutes. The application is comprised of the following documents:

- 1- Form DR-418, Economic Development Ad Valorem Property Tax Exemption, executed by Property Appraiser Bruce Ratliff on January 27, 2017
- 2- The Davis economic benefits PowerPoint presentation

Upon review, if any further documents are required, please advise immediately so as to not delay the processing of our application.

Regards,

  
\_\_\_\_\_  
Michael Lynn

  
\_\_\_\_\_  
Hope Lynn

**DR-418**  
**R. 12/88**

[illegible]

1/27/2017  
Date

Signature, Property Appraiser

**May 1, 2017**

**San Pedro Investments, LLC  
Michael & Hope Lynn  
PO BOX 813  
Perry, FL 32348  
(850) 584-9035  
builder@gtcom.net**

**Scott Frederick  
Executive Director – Taylor County Development Authority  
103 E. Ellis St  
Perry, FL 32348**

**Dear Mr. Frederick,**

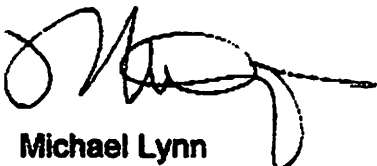
**Please find below more detailed information related to the criteria in County code section 70-38, to supplement to my application dated January 30, 2017:**

- 1. The Davis, A Townhouse Community, 109 Davis Drive, Perry, FL 32348.**
- 2. Twenty-four apartments were constructed, divided into four separate townhomes. Construction commenced in March of 2015, and concluded in July of 2016.**
- 3. There is no tangible personal property for which an exemption is being requested.**
- 4. The location where the project was constructed is in an Enterprise Zone and is on a site clearly separate from any other commercial or industrial operation owned by the same business.**
- 5. Additional information:**
  - a. 125 + jobs were created over 18 months during project development and construction. It is anticipated that 25+ ongoing part time jobs will be created.**
  - b. It is expected that, other than the occasional professional service where there is no local vendor, all employees will reside in Taylor County.**

- c. It is expected that the average wage of the employees will be \$17.00 per hour.
- d. The type of industry of business is work force housing.
- e. There is minimal environmental impact. All laws and rules were complied with. Impervious materials were used for parking areas to minimize runoff issues.
- f. It is anticipated that 24 families will reside at the Davis, spending money locally at shops, restaurants, and for other local services. Since completion of the project, over 60% of the tenants moved to Perry from out of County to take jobs here, or to live here if they already had a job, but had chosen to live out of County.
- g. Whether relocation or expansion of the business would occur without the exemption - N/A.
- h. The project is located in an Enterprise Zone.
- i. The rental cost per unit varies depending on the unit, but ranges from \$800.00 to \$900.00 per month, not including utilities. However, all units come furnished with standard stainless steel appliances, and washers and dryers. Demand for this new work force housing has been very high, with all units being rented at full asking price.
- j. Local businesses were used exclusively during construction, and local businesses, with the exception of the occasional professional service where there is no local vendor, will be used for ongoing business demands.

If your Board, or the Board of County Commissioners, needs any additional information, please do not hesitate to ask. Thank you for helping guide us through this process. Your assistance, and the TCDA's role in this community, is vital and greatly appreciated.

Sincerely,



**Michael Lynn**

MALCOLM PAGE  
District 1

JIM MOODY  
District 2

SEAN MURPHY  
District 3

PAM FEAGLE  
District 4

THOMAS DEMPS  
District 5



## TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk  
Post Office Box 520  
Perry, Florida 32348  
(850) 838-3506 Phone  
(850) 838-3548 Fax

LAWANDA PEMBERTON, County Administrator  
201 East Green Street  
Perry, Florida 32347  
(850) 838-3500, extension 7 Phone  
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney  
Post Office Box 167  
Perry, Florida 32348  
(850) 584-6113 Phone  
(850) 584-2423 Fax

### Annual Status Report for Ad Valorem Tax Incentive Exemption Programs

Business Name /DBA: San Pedro Investments, LLC  
Address: P.O. Box 813 Perry, FL 32348  
Phone: 850-584-9035  
Contact Person: Michael Lynn

Please list all improvements to real property for which the ad valorem tax exemption was granted and when the construction of improvements and/or purchases of tangible personal property:

Construction of 24 unit townhouse complex on Davis Drive in Perry. Construction began in 2016 and was completed in 2017. Complex provides much needed housing for many different businesses throughout Taylor County. The result is more families choosing to live in Taylor County thus creating more revenue to all local businesses.

Rec'd 3/29/19 A handwritten signature in blue ink, possibly reading "JH", enclosed in a blue circular stamp.

What is the number of jobs created for the tax exemption granted? Please complete and attach Appendix A:

2 - Full time positions - Approx 8 part-time positions

What is the total number of employees for company and what percentage of these employees reside in Taylor County?

2 - all reside in Taylor County

What is the type of industry or business? :

town home complex

What is the environmental impact of this business? :

Provides much needed housing for all of Taylor County.

What is the actual volume of business or production? :

\_\_\_\_\_

What is the source of supplies of the business and are other business within Taylor County used to meet the supply demands of the business? :

All material during construction was purchased locally and the same for all maintenance items as well.

\_\_\_\_\_

Signature: 

Printed Name: Michael Lynn

On behalf of: \_\_\_\_\_

Date: 3/28/19

## APPENDIX A

Please list all full time positions that were added and are currently filled by the economic incentive project.

Job Title	# of Positions	Date Position Created	Annual Salary per Job	Annualized Average Value of Benefits per Job	Benefits Included
owner operator	1	2016	varies		yes
secretary	1	2016	varies		yes
Maintenance personell	2	2016	Varies		yes
Yard Maintenance	2	2016	Varies		No
SUB-contractor trades	4	2016	Varies		No

**Sec. 70-91. - Purpose.**

The division shall create ad valorem tax exemption for San Pedro Investments, LLC.

(Ord. No. 2018-02, § 1, 1-16-2018)

**Sec. 70-92. - Exemption granted.**

An economic development ad valorem tax exemption is hereby granted to San Pedro Investments, LLC located in Taylor County, at 109 Davis Drive.

- (a) The total amount of revenue available to Taylor County from ad valorem tax sources for the current fiscal year is \$1,341,130.00. \$14,386.00 is lost to Taylor County for the current fiscal year by virtue of exemptions currently in effect from previous years.
- (b) The tax exemption hereby granted shall be for a term of ten years, commencing with the first year the new improvements and personal property are added to the assessment roll, and lasting nine additional years thereafter, for 75 percent annually of the increase in taxes due to the multifamily development.
- (c) In accordance with the findings of the board of county commissioners and the property appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of a new business, as defined by F.S. § 196.012.
- (d) San Pedro Investments, LLC shall submit to the county an annual report providing evidence of continued compliance with the definition of a new business or an expansion of an existing business for each of the ten years during which San Pedro Investments, LLC is eligible to receive ad valorem tax exemption. The annual report shall be submitted to the county administrator by January 31 of each year. If the annual report is not received, or if the annual report indicates that San Pedro Investments, LLC no longer meets the criteria of F.S. § 196.012, the county administrator shall make a report to the board of county commissioners for consideration of revocation of this division granting the tax exemption.

(Ord. No. 2018-02, § 2, 1-16-2018)

**Sec. 70-35. - Eligible businesses.**

The following businesses are eligible for consideration of the economic development ad valorem tax exemption pursuant to this article:

(1) New businesses which shall mean:

- a. A business establishing ten or more quality jobs to employ ten or more full-time employees in Taylor County, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
- b. A business establishing 25 or more quality jobs to employ 25 or more full-time employees in Taylor County, the sales factor of which, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
- c. An office space in Taylor County owned and used by a business newly domiciled in Taylor County; provided such office space houses 50 or more full-time employees of such business; provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.
- d. Any business located in an enterprise zone that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

(2) Expansion of an existing business, which shall mean:

- a. A business establishing ten or more quality jobs to employ ten or more full-time employees in Taylor County, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
- b. A business establishing 25 or more quality jobs to employ 25 or more full-time employees in Taylor County, the sales factor of which, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such

business increases operations on a site collocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than ten percent or an increase in productive output of not less than ten percent.

- c. Any business located in an enterprise zone that increases operations on a site collocated with a commercial or industrial operation owned by the same business.

(Ord. No. 2009-08, § 5, 5-4-2009)