

SUGGESTED AGENDA

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

**TUESDAY, JUNE 22, 2021
9:00 A.M.**

***WORKSHOP IMMEDIATELY FOLLOWING THE REGULAR MEETING**

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

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

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

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

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

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

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

1. Prayer
2. Pledge of Allegiance
3. Approval of Agenda

AUDIT PRESENTATION/FY 2019-2020:

4. RICHARD POWELL, POWELL & JONES, CPAS, TO APPEAR TO PRESENT THE COUNTY'S AUDIT REPORT FOR FY 19/20.

CONSENT ITEMS:

5. THE APPROVAL OF MINUTES OF MAY 5, 18, 21, AND 25 (2), 2021.
6. EXAMINATION AND APPROVAL OF INVOICES.
7. THE BOARD TO CONSIDER APPROVAL OF DISPOSITION OF ASSETS, AS AGENDAED BY THE CLERK.
8. THE BOARD TO CONSIDER APPROVAL OF APPLICATION TERM AND CONDITIONS FOR FUNDING THROUGH THE AMERICAN RESCUE PLAN ACT, AS AGENDAED BY LAWANDA PEMBERTON, COUNTY ADMINISTRATOR.
9. THE BOARD TO CONSIDER APPROVAL OF BUDGET TRANSFER FROM GENERAL FUND RESERVES FOR NEW HVAC FOR HISTORICAL SOCIETY, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
10. THE BOARD TO CONSIDER APPROVAL OF THE EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) COUNTYWIDE PROGRAM FOR THE 2020-2021 FISCAL YEAR, AS AGENDAED BY UNDERSHERIFF MARTY TOMPKINS.

BIDS/PUBLIC HEARINGS:

11. THE BOARD TO RECEIVE BIDS FOR LEASING OF 296+ ACRES FOR THE HARVESTING OF SAW PALMETTO BERRIES IN TAYLOR COUNTY, FLORIDA, SET FOR THIS DATE AT 9:00 A.M. OR AS SOON THEREAFTER AS POSSIBLE.
12. THE BOARD TO RECEIVE PROPOSALS FOR TAYLOR COUNTY RIVER ENTRANCE LIGHTS MAINTENANCE SERVICES, SET FOR THIS DATE AT 9:05 A.M., OR AS SOON THEREAFTER AS POSSIBLE.

13. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 9:10 A.M., OR AS SOON THEREAFTER AS POSSIBLE, ON THE PASSAGE OF A PROPOSED ORDINANCE TO ALLOW COMMERCIAL LEASING OF GOLF CARTS IN THE KEATON BEACH AREA.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENT UNITS:

14. THE BOARD TO CONSIDER THE APPOINTMENT OF TWO (2) REGULAR MEMBERS, ONE (1) ALTERNATE MEMBER AND 1 CITIZEN APPOINTMENT TO THE 2021 VALUE ADJUSTMENT BOARD (VAB), AND TO APPOINT THE CHAIRMAN OF SAME, AS AGENDAED BY THE CLERK.

GENERAL BUSINESS:

15. THE BOARD TO FURTHER DISCUSS THE ROAD MILLING POLICY, AS AGENDAED BY COMMISSIONER NEWMAN.
16. THE BOARD TO CONSIDER APPROVAL OF A MEMORANDUM OF UNDERSTANDING WITH THE TAYLOR COUNTY BASEBALL ASSOCIATION, INC., TO PROVIDE FOR THE PROVISION AND REGULATION OF PARENT-RUN BASEBALL.

COUNTY STAFF ITEMS:

17. THE BOARD TO CONSIDER APPROVAL OF THE FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED PLANNING GRANT AGREEMENT FOR THE UPCOMING FY 2021-2022 GRANT CYCLE AND ADOPTION OF AUTHORIZING RESOLUTION, AS AGENDAED BY JAMI EVANS, GRANTS COORDINATOR.

COUNTY ATTORNEY ITEMS:

18. THE COUNTY ATTORNEY TO DISCUSS DRAFT AMENDMENT TO THE MUD BOGGING ORDINANCE AND SPECIAL EVENTS PERMIT APPLICATION FOR IRON HORSE MUD RANCH.
19. THE COUNTY ATTORNEY TO DISCUSS AN ATTORNEY GENERALS OPINION (AGO) RECEIVED, WITH REGARDS TO SEAWALLS.

COUNTY ADMINISTRATOR ITEMS:

20. THE BOARD TO CONSIDER APPOINTMENT OF ONE (1) MEMBER TO THE TAYLOR COUNTY RECREATION ADVISORY BOARD (TCRAB), AS AGENDAED BY THE COUNTY ADMINISTRATOR.

21. THE BOARD TO CONSIDER APPROVAL OF AGREEMENT(S) WITH THE DEPARTMENT OF CORRECTIONS (DOC) FOR INMATE WORK SQUADS, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
22. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.
23. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:
24. BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

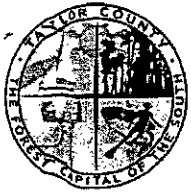
***WORKSHOP IMMEDIATELY TO FOLLOW**

FOR YOUR INFORMATION:

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

www.taylorcountygov.com

- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT MARSHA DURDEN, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT.7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.



7

DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

4831
Clerk Asset Number:

Board Asset Number:

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item Phillips Magnavox TV/VCR Combo	Room # Basement	Make Phillips Magnavox
Model CCA192AT31	Year 1999	Serial Number 24265634
Other Description: <u>Not In Use -</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

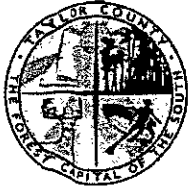
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

Chairman Signature _____

Department Head _____ County Administrator Approval _____

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: County Judge
Department Name

5430
Clerk Asset Number:

DEPT 0719
Number

Board Asset Number:

DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Computer</u>	<u>Basement</u>	<u>HP</u>
Model	Year	Serial Number
<u>C8424A</u>	<u>2001</u>	<u>MY159B127P</u>
Other Description:		
<u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

Chairman Signature

County Administrator Approval

Department Head

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

6184
Clerk Asset Number:

Board Asset Number:

FROM: County Judge
Department Name

DEPT 0719
Number

DATE: 6/

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Transcriber</u>	<u>Basement</u>	<u>Panasonic</u>
Model	Year	Serial Number
	<u>2004</u>	<u>WG3HA002184</u>
Other Description:		
<u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

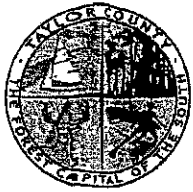
Chairman Signature

Department Head

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: County Judge
Department Name

6129
Clerk Asset Number:

DEPT 0719
Number

Board Asset Number:

DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Recorder</u>	<u>Basement</u>	<u>Tascam</u>
Model	Year	Serial Number
	<u>2003</u>	<u>0330023</u>
Other Description:		
<u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

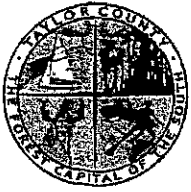
Chairman Signature

County Administrator Approval

Department Head

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: Clerk of Court
Department Name

5869
Clerk Asset Number:

DEPT 0905
Number

Board Asset Number:
DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Computer</u>	<u>Basement</u>	<u>Dell</u>
Model	Year	Serial Number
<u>Optiplex</u>	<u>2003</u>	<u>KR024311476036HA2 HU</u>
Other Description: <u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

Chairman Signature

County Administrator Approval

Department Head

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: Clerk of Court
Department Name

1189
Clerk Asset Number:

DEPT 0905
Number

Board Asset Number:
DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Copy Printer w/hole punch</u>	<u>Basement</u>	<u>Ricoh</u>
Model	Year	Serial Number
<u>MP6001</u>	<u>2010</u>	<u>C01129859</u>
Other Description: <u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

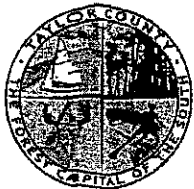
Chairman Signature

County Administrator Approval

Department Head

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: Clerk of Court
Department Name

6842
Clerk Asset Number:

DEPT 0905
Number

Board Asset Number:

DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
Printer	Basement	HP
Model	Year	Serial Number
Lj 4250 DTN	2006	SCNGXF85480
Other Description:		
Not In Use		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

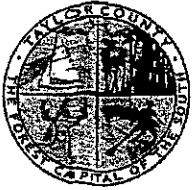
Chairman Signature

County Administrator Approval

Department Head

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: Clerk of Court
Department Name

7193
Clerk Asset Number:

DEPT 0905
Number

Board Asset Number:

DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Color laser Printer</u>	<u>Basement</u>	<u>Dell</u>
Model	Year	Serial Number
<u>5130CDN</u>	<u>2010</u>	<u>38Q53M1</u>
Other Description:		
<u>Not In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) _____

Location: (required) _____

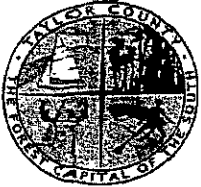
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

Chairman Signature _____

Department Head _____ County Administrator Approval _____

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: Clerk of Court
Department Name

7195
Clerk Asset Number:

DEPT 0905
Number

Board Asset Number:
DATE: 6/10/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

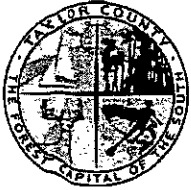
IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Color laser Printer</u>	<u>Basement</u>	<u>Dell</u>
Model	Year	Serial Number
<u>5130CDN</u>	<u>2010</u>	<u>F9Q53M1</u>
Other Description: <u>NOT In Use</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: <u>Surplus</u>	
** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.	
Explanation for Disposal: (required) _____	
Location: (required) _____	
APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> By the Taylor County Board of Commission: _____ Date _____	
_____ Department Head	_____ Chairman Signature
_____ Date Removed From Asset Records	_____ County Administrator Approval

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

1545
Board Asset Number: _____

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5-12-21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item <u>Roller shelf unit</u>	Room # _____	Make _____
Model _____	Year <u>Purchased 1970</u>	Serial Number _____
Other Description: <u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) No longer in use

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

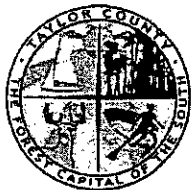
Gary K
Department Head

Chairman Signature

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

0979
Board Asset Number: _____

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

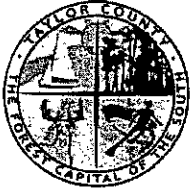
Name of Item	Room #	Make
<u>Roller Shelf Unit</u>		
Model	Year	Serial Number
	<u>Purchased - 1966</u>	
Other Description:		
<u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: <u>Surplus</u>	
** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.	
Explanation for Disposal: (required) <u>No longer in use</u>	
Location: (required) _____	
APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> By the Taylor County Board of Commission: _____ Date _____	
<u></u> Department Head	_____ Chairman Signature
	_____ County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: 0963

Board Asset Number: 0963

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item <u>Roller Shelf unit</u>	Room #	Make
Model	Year <u>Purchased - 1966</u>	Serial Number
Other Description: <u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) no longer in Use

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

Gary [Signature]
Department Head

Chairman Signature

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

0978
Board Asset Number:

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
Roller Shelf Unit		
Model	Year	Serial Number
	Purchased - 1966	
Other Description:		
Courthouse Basement		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) No longer in Use

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

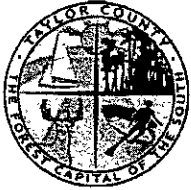
Gary K. Q.
Department Head

Chairman Signature

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

Board Asset Number: 0962
DATE: 5/12/21

FROM: Clerk Of Court
Department Name

DEPT 0905
Number

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
Roller Shelf Unit		
Model	Year	Serial Number
	Purchased- 1966	
Other Description:		
Court House Basement		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: Surplus

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) No longer in Use

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

[Signature]
Department Head

Chairman Signature

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

Board Asset Number: 1547

FROM: Clerk Of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Roller Shelf Units</u>		
Model	Year	Serial Number
	<u>purchased - 1970</u>	
Other Description:		
<u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: <u>Surplus</u>	
** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.	
Explanation for Disposal: (required) <u>No longer in use</u>	
Location: (required) _____	
APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> By the Taylor County Board of Commission: _____ Date _____	
<u></u> Department Head	_____ Chairman Signature
	_____ County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

Board Asset Number: 0961

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

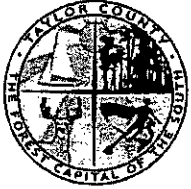
Name of Item	Room #	Make
<u>Roller Shelf Unit</u>		
Model	Year	Serial Number
	<u>Purchased - 1966</u>	
Other Description:		
<u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: <u>Surplus</u>	
** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.	
Explanation for Disposal: (required) <u>No longer in Use</u>	
Location: (required) _____	
APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> By the Taylor County Board of Commission: _____ Date _____	
<u></u> Department Head	_____ Chairman Signature
	_____ County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: _____

1546
Board Asset Number: _____

FROM: Clerk of Court
Department Name

DEPT 0905
Number

DATE: 5/12/21

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item	Room #	Make
<u>Roller Shelf Unit</u>		
Model	Year	Serial Number
	<u>Purchased - 1970</u>	
Other Description:		
<u>Courthouse Basement</u>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: <u>Surplus</u>	
** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.	
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APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> By the Taylor County Board of Commission: _____ Date _____	
<u></u> Department Head	_____ Chairman Signature
	_____ County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The Board to consider approval of application terms and conditions for funding through the American Rescue Plan Act



MEETING DATE REQUESTED:

June 22, 2021

Statement of Issue: To apply for direct allocation of funding for Taylor County

Recommended Action: Apply for funding

Fiscal Impact: \$4,189,525

Budgeted Expense: N/A

Submitted By: LaWanda Pemberton, County Administrator

Contact: 850-838-3500 ext. 6

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The U.S. Department of Treasury has announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan of 2021 to provide emergency funding for eligible state, local and territorial and Tribal governments.

The purpose of these funds is to "support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery".

Recipients may use these funds to:

- Support public health expenditures, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
- Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic

- **Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors**
- **Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet**

Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities.

Taylor County must apply for the direct allocation via the U.S. Treasury portal in order to access these funds.

Options: Approve award terms and conditions.

Attachments: U.S Treasury Award Terms and Conditions

**U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS STATE FISCAL RECOVERY FUND
AWARD TERMS AND CONDITIONS**

1. Use of Funds.

- a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with sections 602(c) and 603(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
- b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.

2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024.

3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury, as it relates to this award.

4. Maintenance of and Access to Records

- a. Recipient shall maintain records and financial documents sufficient to evidence compliance with sections 602(c) and 603(c), Treasury's regulations implementing those sections, and guidance regarding the eligible uses of funds.
- b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
- c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.

6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.

7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.

8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

9. Compliance with Applicable Law and Regulations.

- a. Recipient agrees to comply with the requirements of sections 602 and 603 of the Act, regulations adopted by Treasury pursuant to sections 602(f) and 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
 - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
 - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.

- v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
 - vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
 - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
 - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
 - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

10. Remedial Actions. In the event of Recipient's noncompliance with sections 602 and 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of sections 602(c) or 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in sections 602(e) and 603(e) of the Act.

11. Hatch Act. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

12. False Statements. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to Taylor County Board of County Commissioners by the U.S. Department of the Treasury."

14. Debts Owed the Federal Government.

- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
- b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
 - i. A member of Congress or a representative of a committee of Congress;
 - ii. An Inspector General;
 - iii. The Government Accountability Office;
 - iv. A Treasury employee responsible for contract or grant oversight or management;
 - v. An authorized official of the Department of Justice or other law enforcement agency;
 - vi. A court or grand jury; or
 - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

ASSURANCE OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, the Taylor County Board of County Commissioners (hereinafter referred to as "the Recipient") provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to the recipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits. This assurance applies to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Recipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of this assurance apply to all of the recipient's programs, services and activities, so long as any portion of the recipient's program(s) is federally assisted in the manner proscribed above.

1. Recipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal funds, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166; directives; circulars; policies; memoranda and/or guidance documents.
2. Recipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Recipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Recipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Recipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Recipient's programs, services, and activities.
3. Recipient agrees to consider the need for language services for LEP persons during development of applicable budgets and when conducting programs, services and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on LEP, please visit <http://www.lep.gov>.
4. Recipient acknowledges and agrees that compliance with this assurance constitutes a condition of continued receipt of federal financial assistance and is binding upon Recipient and Recipient's successors, transferees and assignees for the period in which such assistance is provided.
5. Recipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every contract or agreement subject to Title VI and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees, and assignees:

The sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.

6. Recipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Recipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any

personal property is provided, this assurance obligates the Recipient for the period during which it retains ownership or possession of the property;

7. Recipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. That is, the Recipient shall comply with information requests, on-site compliance reviews, and reporting requirements.
8. Recipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Recipient also must inform the Department of the Treasury if Recipient has received no complaints under Title VI..
9. Recipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the Recipient and the administrative agency that made the finding. If the Recipient settles a case or matter alleging such discrimination, the Recipient must provide documentation of the settlement. If Recipient has not been the subject of any court or administrative agency finding of discrimination, please so state.
10. If the Recipient makes sub-awards to other agencies or other entities, the Recipient is responsible for ensuring that sub-recipients also comply with Title VI and other applicable authorities covered in this document. State agencies that make sub-awards must have in place standard grant assurances and review procedures to demonstrate that they are effectively monitoring the civil rights compliance of sub-recipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurance document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

Under penalty of perjury, the undersigned official(s) certifies that he/she has read and understood its obligations as herein described, that any information submitted in conjunction with this assurance document is accurate and complete, and that the Recipient is in compliance with the aforementioned nondiscrimination requirements.

Recipient

Date

Signature of Authorized Official:

PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL OF A BUDGET
TRANSFER FROM GENERAL FUND RESERVES FOR NEW HVAC
FOR THE HISTORICAL SOCIETY.

MEETING DATE REQUESTED:

JUNE 22, 2021

Statement of Issue: TO FUND THE REPLACEMENT OF THE HVAC UNIT AT THE
TAYLOR COUNTY HISTORICAL SOCIETY.

Recommended Action: APPROVE

Fiscal Impact: \$5,000

Budgeted Expense: NO

Submitted By: LAWANDA PEMBERTON, COUNTY ADMINISTRATOR

Contact: 838-3500 EXT. 6

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: THE COMPRESSOR FOR THE HVAC SYSTEM AT THE
TAYLOR COUNTY HISTORICAL SOCIETY BUILDING HAS FAILED. THE SYSTEM
WILL NEED TO BE REPLACED. ESTIMATED COST IS APPROXIMATELY \$5,000.

STAFF REQUESTS APPROVAL TO TRANSFER \$5,000 FROM GENERAL FUND-
RESERVE FOR CAPITAL TO REPLACE THE FAILED UNIT.

Options:

Attachments: STAFF EMAILS

Marsha Durden

From: LaWanda Pemberton
Sent: Tuesday, June 15, 2021 1:47 PM
To: Marsha Durden; Agenda
Subject: FW: Historical Society HVAC

For next agenda

From: LaWanda Pemberton
Sent: Friday, June 11, 2021 6:52 AM
To: Danny Griner <building.director@taylorcountygov.com>
Subject: Re: Historical Society HVAC

Can we discuss this on Monday? I will need to take to BOCC to request funding.

Sent from my iPhone

On Jun 10, 2021, at 8:34 AM, Danny Griner <building.director@taylorcountygov.com> wrote:

The compressor for the HVAC system at the Historical Society building has failed and the system will need replacement. The estimated cost is between \$4,000-5,000 and I only have \$1,705.00 in the R & M line item for the remainder of the year.
Danny

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SUBJECT/TITLE: THE BOARD TO CONSIDER APPROVAL OF ACCEPTANCE OF THE EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) COUNTYWIDE PROGRAM FOR FY2020-2021.	
	
MEETING DATE REQUESTED: 06/22/2021	

Statement of Issue: FY2020 FLORIDA DEPARTMENT OF LAW ENFORCEMENT EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) COUNTYWIDE PROGRAM FOR 10/01/2020 TO 09/30/2021

Recommended Action: APPROVE

Fiscal Impact: \$18,536.00

Budgeted Expense: N/A

Submitted By: UNDERSHERIFF MARTY TOMPKINS

Contact: 850-843-0440

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: FY2020 LOCAL DIRECT BYRNE / JAG (JUSTICE ASSISTANCE GRANT) FUNDS ARE A YEARLY GRANT THAT IS GIVEN OUT TO LOCAL LAW ENFORCEMENT AGENCIES TO ASSIST IN THE FIGHT AGAINST DRUGS. THIS FUNDING IS USED BY THE TAYLOR COUNTY DRUG TASK FORCE (DTF) IN THE AMOUNT OF \$18,536.00. THIS GRANT WAS APPLIED FOR EARLIER, NOW WE REQUESTING ACCEPTANCE OF THE GRANT.

Options: APPROVE / NOT APPROVE

Attachments: 1) ACCEPTASNCE OF FEDERAL FUNDING ASSISTANCE- NEEDING CHAIRPERSON SIGNATURE, AND
2) APPLICATION FOR FUNDING ASSISTANCE DOCUMENT

Edward Byrne Memorial Justice Assistance Grant (JAG) Program

ACCEPTANCE OF FEDERAL FUNDING ASSISTANCE

Subrecipient: Taylor County Board of Commissioners

Subgrant Number: 2020-JAGC-TAYL-3-5R-167

Project Title: TAYLOR COUNTY DRUG TASK FORCE

Pass-through Entity: Florida Department of Law Enforcement

This award is subject to all applicable rules, regulations, and conditions, as contained in the Department of Justice Grants Financial Guide, and the Office of Management and Budget Uniform Grant Requirements (2 C.F.R. Part 200). This award is also subject to the incorporated standard and special conditions, and such further rules, regulations, and policies as may be reasonably prescribed by the State or Federal Government.

In witness whereof, the parties affirm they each have read and understand the conditions set forth in this agreement, have read and understand the agreement in its entirety, and accept this agreement through the signature of their duly authorized officers on the date, month, and year set out below.

Taylor County Board of Commissioners

Authorizing Official (Commission Chairperson, Mayor, or Designated Representative)

Signature

Date

Printed Name and Title

Taylor County Sheriff's Office

Authorizing Official (Official, Administrator, or Designated Representative)

Signature

Date

Printed Name and Title

Florida Department of Law Enforcement
Office of Criminal Justice Grants

Signature

Date

Cody Menacof, Bureau Chief

Printed Name and Title

Edward Byrne Memorial Justice Assistance Grant (JAG) Program

SPECIAL CONDITIONS

Subrecipient: Taylor County Board of Commissioners

Subgrant Number: 2020-JAGC-TAYL-3-5R-167

Project Title: TAYLOR COUNTY DRUG TASK FORCE

Pass-through Entity: Florida Department of Law Enforcement

In addition to the attached standard conditions, the above-referenced grant project is subject to the special conditions set forth below.

Ref# S46304: The subgrantee's procurement policy does not appear to comply with all federal procurement requirements outlined in the Office of Management and Budget (OMB) Uniform Requirements, specifically: conflict of interest statements (200.318(c)), acquiring duplicative/unnecessary items (200.318(d)), and prohibiting geographical preference (200.319 (b)). All subaward procurements must comply with the standards identified in OMB's Uniform Requirements and documentation must be maintained and provided to the Office of Criminal Justice Grants at monitoring.

Ref# S46403: WITHHOLDING OF FUNDS: Within sixty (60) days of award, the Taylor County Board of County Commissioners must submit a current EEO Certification to the Office of Criminal Justice Grants.

Application for Funding Assistance

Florida Department of Law Enforcement
Justice Assistance Grant - County-wide

Section 1: Administration

Subgrant Recipient

Organization Name: Taylor County Board of Commissioners
County: Taylor

Chief Official

Name: Thomas Demps
Title: Chairperson
Address: 201 East Green Street
City: Perry
State: FL **Zip:** 32347-2737
Phone: 850-838-3500 **Ext:** 6
Fax:
Email: lpemberton@taylorcountygov.com

Chief Financial Officer

Name: Gary Knowles
Title: Clerk of Court
Address: 108 North Jefferson Street
City: Perry
State: FL **Zip:** 32347-3231
Phone: 850-838-3506 **Ext:** 113
Fax:
Email: gknowles@taylorclerk.com

Application for Funding Assistance

Florida Department of Law Enforcement
Justice Assistance Grant - County-wide

Section 1: Administration

Implementing Agency

Organization Name: Taylor County Sheriff's Office

County: Taylor

Chief Official

Name: Wayne Padgett

Title: Sheriff

Address: 108 North Jefferson Street
Suite 103

City: Perry

State: FL **Zip:** 32347-3252

Phone: 850-584-4225 **Ext:**

Fax:

Email: wpadgett@tcsofl.org

Project Director

Name: James Lee

Title: Captain/Operations Commander

Address: 108 North Jefferson Street
#103

City: Perry

State: FL **Zip:** 32347-3252

Phone: 850-584-4225 **Ext:**

Fax: 850-584-7016

Email: buddy.lee@taylorsheriff.org

Application for Funding Assistance

Florida Department of Law Enforcement
Justice Assistance Grant - County-wide

Section 1: Administration

Section Questions:

Question: If yes to either #1 or #2, describe each practice AND provide a copy of each law or policy to criminaljustice@fdle.state.fl.us.

Answer: Refer to SB 168

Question: Does your jurisdiction have any laws, policies, or practices related to whether, when, or how employees may communicate with the Department of Homeland Security (DHS) or Immigration and Customs Enforcement (ICE)?

Answer: No

Question: Is your jurisdiction subject to any laws from a superior political entity (e.g., a state law that binds a city) that meet the description in question 1?

Answer: Yes

Application for Funding Assistance

Florida Department of Law Enforcement
Justice Assistance Grant - County-wide

Section 2: Project Overview

General Project Information

Project Title: TAYLOR COUNTY DRUG TASK FORCE
Subgrant Recipient: Taylor County Board of Commissioners
Implementing Agency: Taylor County Sheriff's Office
Project Start Date: 10/1/2020 **End Date:** 9/30/2021

Problem Identification

In 1992, The Taylor County Sheriff's Office initiated the Taylor County Drug Eradication Task Force to combat the continual drug problems in Taylor County. This was made possible by federal funding. Currently the budget for the Taylor County Board of Commissioners does not have the resources to provide for the necessary expenses needed by the Taylor County Sheriff's Drug Eradication Task Force. Grant funding will provide the assistance necessary for this much needed equipment and supplies. The Drug Task Force operates within the 1,052 square mile area encompassing Taylor County. Taylor County's large area of woodlands makes it a prime area to manufacture cannabis.

The County also has many traversable waterways including the Fenholloway River, Econfinia River, Steinhatchee River, Aucilla River and the Gulf of Mexico coastline. Additionally, it is believed that waterways are being used to transport controlled substances in Taylor County due to the fact that our coastline is mostly undeveloped. Past investigations have netted crops ranging from 100 to 2,500 marijuana plants per site. Many man hours were spent on surveillance of organizations and eradication teams on these crops with a limited number of arrests occurring due to the lack of needed personnel. Aerial cannabis eradication operations are limited due to the unavailability of aircraft and funding.

Additional resources are being sought to assist in these areas. Taylor County continues to have problems with habitual offenders who are in the market of selling illegal drugs. Significant increases in the number of murders, burglaries, thefts, and other drug related crimes can be directly related to the drug epidemic. The drug task force has, in the past couple of years, received numerous complaints from residents in and around small churches concerning drug sales in these neighborhoods and took immediate action to correct and curtail this activity. Many man-hours or surveillance and buy operations are conducted to minimize the amount of drugs being transported in and out of the county and many mid-to-upper level dealers have been incarcerated due to these efforts. However, due to the multi-tier levels of these drug operatives, what were once low-to mid-level dealers, primarily juveniles, have stepped up operations and are now taking the place of those dealers who have been incarcerated.

This is a continuation JAGC program grant for Expenses for the TAYLOR COUNTY DRUG ERADICATION TASK FORCE, grant #2019-JAGC-TAYL-1-Y5-102. This grant was awarded for the project period 10/1/2019-9/30/2020 in the amount of \$19,286.00. Cocaine, cannabis, methamphetamines, and pharmaceutical drugs are the primary drugs of choice for users in Taylor County, investigations have netted drug dealers responsible for smuggling illegal drugs to the area. Past and current investigations have been very successful in dismantling drug trafficking organizations. Investigative

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 2: Project Overview

techniques continually change because local dealers are becoming more educated in law enforcement investigation techniques. Through many drug investigations and arrests, a large number of street dealers have been identified as being able to monitor the movement of law enforcement units through the County, hindering the crackdown of on all levels of drug operations.

For the grant cycle dated October 1, 2019 ending September 30, 2020 (Y5-102), our drug unit worked a total seventy-eight (78) cases; fifty-two (52) of those cases exclusively pertained to narcotics charges, with the remaining twenty-six (26) cases being out-of-county warrant arrests, weapons charges, etc. During that time period, TCSO drug unit made thirty-three (33) arrests for narcotics charges and have seven (7) cases that are still active or pending warrant process.

Project Summary (Scope of Work)

The Taylor County Sheriff's Office has staff and resources to form the Taylor County Drug Eradication Task Force. The County Drug Investigators are responsible for overseeing all drug related operations involving the Task Force, to include but not limited to, organizing surveillance, gathering confidential information, requesting search warrants, and compiling data to determine drug operations and techniques. Together they work directly with numerous federal, state and local agencies to accomplish their mission. The Task force organizes and maintains confidential source files which include paying for information and working with confidential informants. The Task Force concentrates on the eradication of all controlled substances covered under Florida Statue 893. The investigators conduct eradication investigations, which include under cover surveillance, aerial surveillance and coastal interdiction. These investigations target street-level, mid-level and high level drug trafficking organizations. Information is gathered, compiled and entered into the computer allowing investigators to connect informants, dealers and other related suspects together to determine if there is any organizational structure to the operations in the area.

This grant will continue to assist in the operational costs to run the Drug Task Force, which will include utilities, Program operations, Annual Maintenance, training, Repairs, Equipment Maintenance, Office Maintenance and Repairs, Office Utilities. The Task Force will follow the Taylor County Sheriff's Office purchasing policy. Purchase order are filled out for items that are purchased followed by an invoice and a check is then issued. All purchases will be maintained and shown on our expenditure report which is also reconciled with our bank statements. Task Force Investigators will provide periodic drug related training to other law enforcement personnel as well as civilians. Once expenses have been selected, quotes will be obtained, a vendor identified and purchase orders submitted by the Project Director. The timeline for the procurement of equipment and supplies will be determined during the course of the grant period. All activities discussed in the scope of work or project deliverables are for Drug Task Force operations.

This grant greatly benefits the Drug Task Force, the officers, and the citizens of Taylor County.

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Due to this grant being a continuation grant, we have a recurring timeline set to accomplish our goals to continue to work to identify drug manufacturers, users, and dealers within the County.

The Taylor County Drug Task Force will use the funds to help continue to run this program efficiently. This project requests federal grant funding for a law enforcement or criminal justice technology related project and may be subject to review and approval by the State Information Technology (IT) Point of Contact. By utilizing funds for this project, the subrecipient and implementing agency agree to conform to all state and national standards for technology and information sharing systems that connect to, and/or interface with state and national systems, and/or reside on the state Criminal Justice Network (CJNet). These standards include, but are not limited to, the FBI CJIS Security Policy and any rules, regulations or guidance enacted by the Criminal and Juvenile Justice Information System (CJJIS) Council under F.S. 943.06.

Taylor County will use grant funds to continue to pay for the utilities, supplies, and task force related costs. Deliverables will be completed in accordance with the contractual agreements between the subrecipient and their local vendor/providers.

Documentation of deliverables performed by the subrecipient and their local vendor/providers must be maintained by the subrecipient and made available for monitoring. Example documentation includes, but is not limited to: procurement records (including quotes, solicitations/bids, etc.), purchase orders, packing slips, delivery/receivable documents, invoices, proof of payment, etc.

Documentation and minimum performance required for drawdown of funds includes the completion of at least one activity described in the scope of work above as attested on the financial expenditure/claim report.

All deliverables above are cost-reimbursement deliverables. Only costs previously paid for by the subrecipient and supported by the appropriate documentation will be reimbursed.

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 2: Project Overview

Section Questions:

Question: What percentage of the total cost of this project is being funded by sources other than this award?

Answer: 85

Question: What is the combined population of the jurisdiction(s) your agency provides services to (according to the 2010 census)?

Answer: 22570

Question: What is the Operating Capital Outlay threshold used by the subgrantee? If the implementing agency is a sheriff's office, indicate the sheriff's office's threshold instead.

Answer: \$1,000.00

Question: What is the address of the location being used to provide services for this project?

Answer: 2762 Pisgah Road Perry, FL 32347

Question: Describe your agency. (e.g., non-profit, community based, government)

Answer: Government - Sheriff Office

Question: What is the name of the jurisdiction(s) your agency provides service to. (e.g., City of Miami, Orange County, State of Florida)

Answer: Taylor County

Question: Have you verified that the subgrantee has an active and current registration in SAM.gov?

Answer: Yes

Question: Does the subgrantee receive a single grant in the amount of \$750,000 or more from the U.S. Department of Justice?

Answer: No

Question: Does the implementing agency receive a single grant in the amount of \$750,000 or more from the U.S. Department of Justice?

Answer: No

Question: In your organization's preceding completed fiscal year, did your organization (the subgrantee) receive at least (a) 80 percent or (b) \$25,000,000 of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

Answer: No

Question: If you answered yes above, does the public have access to information about the compensation of the executives in your organization (the subgrantee) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986? If answer to Part 1, above, was "no," answer N/A.

Answer: No

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 3: Performance

General Performance Info:

Performance Reporting Frequency: Quarterly

Prime Purpose Area: 01 - Law Enforcement (Includes Task Forces)

State Purpose Area: 1G - General Questions

Objectives and Measures

Objective: General Questions - General Questions for All Recipients

Measure: General 01

Will your organization be using the crimesolutions.gov website during the grant period regardless of JAG funding? Crimesolutions.gov provides information on several crime reduction and prevention programs and practices.

Goal: Yes

Measure: General 02

Will your organization be using the The National Training and Technical Assistance Center (NTTAC) during the grant period, regardless of JAG funding? The NTTAC serves as BJA's training and technical assistance center. You can find resources, tools, webinars, and TTA support on a variety of criminal justice issues and initiatives.

Goal: No

Measure: General 03

Will your organization be using the NCJP.org website during the grant period, regardless of JAG funding? NCJP.org contains resources to support strategic planning, program development, and implementation of evidence-based policy and practice.

Goal: No

Measure: General 04

Will your organization be using the Evidence-Based Policing Matrix during the grant period regardless of JAG funding? The Evidence-Based Policing Matrix provides information on evidence-based practices for law enforcement.

Goal: No

Measure: General 05

Will your organization be using the What Works in Reentry Clearinghouse during the grant period regardless of JAG funding? The clearinghouse provides research on the effectiveness of reentry programs and practices.

Goal: No

Measure: General 06

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 3 Performance

Will your organization be using Research to Practice during the grant period regardless of JAG funding? Research to Practice promotes the dissemination of research on drug courts to practitioners and policymakers.

Goal: No

Measure: General 07

Will your organization be using any other resources during the grant period regardless of JAG funding? If yes, please describe them.

Goal: Our agency will be using NAIDS, ROCIC, LP POLICE

Measure: General 08

During the grant period, will your agency conduct or sponsor (with or without JAG funds) a survey or focus group of citizens on any of the following topics? Enter all that apply from the following list: Public satisfaction with police services; public satisfaction with prosecution services; public satisfaction with public defender/indigent defense services; public satisfaction with courts; public perceptions of crime/disorder problems; personal crime experiences of citizens; none of the above; unsure/don't know.

Goal: None of these

Measure: General 09

During the grant period, which of the following community activities will your organization be involved in, with or without JAG funds and how often will they each occur (yearly, monthly, etc.)? Choose from the following list: Hosting community meetings; attending community meetings; distributing a newsletter, e-mail, or other bulletin; attending community events; conducting social media activities; conducting outreach to minority populations; other (please describe)

Goal: Conducting social media via Facebook and agency website. Facebook in daily updates, website monthly. We will also be attending community meetings on a monthly basis.

Measure: General 10

Law Enforcement Agencies ONLY: In which of the following ways has your agency fostered community involvement in the last year? Enter all that apply from the following list: Citizen Review Board or other review board with citizen representation, Citizen's Police Academy, Internships for university or high school students, Volunteer Program, Auxiliary police officer program, Police Cadet Program, k-12 school programs, Youth Athletic Programs, Other (please Describe), None of the above, Unsure/Don't know.

Goal: Our agency hosts a teen driving program every summer. We are also active in K-12 school programs.

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Section 3: Performance

Measure: General 11

Identify the goal(s) you hope to achieve with your funding. If you have multiple goals, describe each goal separately.

Goal: Our agency goal is to continue to work identifying drug manufactures, users, and dealers within the county. To develop evidence leading to the arrest and successful prosecution of all those identified.

Measure: General 12

Are the subrecipient and implementing agency aware that they will be required to report on the status of the identified goals during each reporting period?

Goal: yes

Measure: General 13

Describe any barriers you may encounter which may prevent you from achieving your identified goal(s).

Goal: Uncooperative defendants and legal prosecution problems. If it were not for the JAGC funding we would not be able to continue our work.

Measure: General 14

Are you aware that the Office of Criminal Justice Grants encourages recipients to report on any noteworthy accomplishments, success stories, or program results that they would like to showcase?

Goal: Yes

Measure: General 11b

What major activities are planned for each of your goals listed in question 11?

Goal: Using funds to continue identifying new targets while working with the DEA. Continue to pay for the utilities and supplies to keep our task force running.

State Purpose Area: 3E - Equipment, Supplies, and Technology Enhancements

Objectives and Measures

Objective: Equipment - Questions for all recipients purchasing Equipment, Supplies, and Technology Enhancements.

Measure: Equipment 1

Do the Subrecipient and Implementing agencies understand that they will be required to submit an itemized account of all items purchased during each reporting period as part of their performance reporting?

Goal: Yes

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 3: Performance

State Purpose Area: 4T - Training

Objectives and Measures

Objective: Attending Training - Questions for all recipients attending training.

Measure: Training A1

If your staff will attend training with JAG funds during the grant period, what type of training will they attend? If more than one training will be attended, answer for each separately. Answer from the following list: Certification Training, In-service/annual training, skill building, leadership/management, conference, other (please describe).

Goal: Skill building, drug trends, and investigative techniques, etc.

Measure: Training A2

Provide a short description of the training/conference which will be attended with JAG funds. If more than one training/conference will be attended, describe each separately.

Goal: Undercover training and operations that will include new drug trends and tactical operations when dealing with drug dealers, grow houses and basic/general knowledge.

Measure: Training A3

If your staff will attend a training/conference with JAG funds during the reporting period, how many hours will the training course last? A one day course is typically classified as an 8-hour course while a week long course is typically classified as a 40-hour course. If more than one, describe each separately.

Goal: 40 hours in a week is normal for each type of class.

Measure: Training A4

If your staff will attend training/conference during the reporting period, how many individuals will attend the training/conference using JAG funds? If more than one training/conference was attended, answer for each separately.

Goal: Only Taylor County Drug Task Force members will attend training that is payable under the grant.

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 4: Financial

General Financial Info:

Note: All financial remittances will be sent to the Chief Financial Officer of the Subgrantee Organization.

Financial Reporting Frequency for this Subgrant: Quarterly

Is the subgrantee a state agency?: No

FLAIR / Vendor Number: 596000879

Budget:

Budget Category	Prime	Match	Total
Salaries and Benefits	\$0.00	\$0.00	\$0.00
Contractual Services	\$0.00	\$0.00	\$0.00
Expenses	\$18,536.00	\$0.00	\$18,536.00
Operating Capital Outlay	\$0.00	\$0.00	\$0.00
Indirect Costs	\$0.00	\$0.00	\$0.00
-- Totals --	\$18,536.00	\$0.00	\$18,536.00
Percentage	100.0	0.0	100.0

Project Generated Income:

Will the project earn project generated income (PGI)? Yes

PGI Reporting Frequency : Quarterly

Application for Funding Assistance

Florida Department of Law Enforcement
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Section 4: Financial (cont.)

Budget Narrative:

Expenses: \$18,536.00

Taylor County will procure the following services to be provided between 10/01/2020 - 9/30/2021 for task force program operations.

Approximately 12 months of annual maintenance for alarm system at an estimate of \$2000.00

Approximately 12 months of building utilities at an estimate of \$3930.00.

Approximately 12 months of post office box rental at an estimate of \$70.00.

Total of \$6000

Confidential Funds: Approximately \$12,000.00 including the purchase of services (P/S) (such as travel transportation of an informant: the lease of an apartment, business front, aircraft or boat, or similar effects to create the appearance of affluence and / or meals, beverages, entertainment, and similar expenses (including buy money, flash rolls, etc.) for undercover purposes, within reasonable limits); the purchase of evidence (P/E) such as purchase evidence and/ or contraband, such as narcotics, and dangerous drugs, firearms, stolen property, counterfeit tax stamps, and so forth, required to determine the existence of a crime or to establish the identify of a participant in a crime; and the purchase of specific information (P/I) (such as the payment of monies, to an informant for specific information). All use of confidential funds will be in accordance with the federal requirements and documented accordingly.

All other possibly expenses for the Task Force = approximately \$536.00

Training equipment: - including video screens, projector, and AV training aids.

Travel and training: professional development of task force members, including registration fees, per diem, hotel, airfare, ground transportation or other expense related to narcotics investigations training. Also included are fees related to task force member participation and access to drug enforcement courses and information. Training will be provided to officers involved in task force operations as deemed necessary once training types, locations and training calendars obtained.

Operational expenses and investigative supplies - including Task Force and all-terrain vehicle maintenance and repair (such as tires, batteries, oil changes, mechanical or body repair), vehicle equipment (such as tool or lock boxes, lights, sirens, tinting), vehicle rental for undercover operations, drug kits/ supplies, undercover disguise or tactical items for person or vehicle (such as snake boots, web gear, camouflage pants, jackets hats in the federally approved camouflage pattern, BDU clothing, holsters/ belts, rifle slings, Taser cartridges, digital equipment chargers), ultra low light camera, dual lenses camera, DVR kits, infrared illuminators, tactical vest carriers, tools and tool kits, cell phone data retrievers and safety equipment/ supplies to dismantling methamphetamine laboratories, hand sanitizers, evidence containers, tarps, film, cables, digital recorders, and hotel lodging expenses for undercover operations.

Program Operations: including costs for maintaining the task forces offsite location (such as maintenance and equipment for a/c repair, septic repair, well repair, security

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Budget Narrative (Continued):

system, surveillance cameras, furniture repair or replacement).

Communications: including phones, cell phones, phone cards & computer and peripheral equipment (such as laptops, desktops, monitors, printers, mouse, hard drives, tablets, air cards or computer connectivity items).

Office equipment and supplies: including copier, fax, printers and general office supplies (such as paper, postage, computer programs, ink cartridges, toner, pens, pencils, memo pads, highlighters, paper clips, envelopes, dry erase boards, file folders, binders, CD/DVD's, tape, notepads, book cases).

Total Cost: \$18,536

The above listed item(s) may include additional individually priced, operationally necessary accessories, components, and/or peripherals and may be categorized as a "kit", "bundle", "system" etc.

Grant funds may be used to pay for any applicable shipping, freight, and/or installation costs.

Grant funds will NOT be used to pay for extended warranties, annual subscriptions, service agreements, contracts, etc., covering any periods that extend beyond the project end date. Funds may be prorated for services within the project period.

Any costs that exceed the grant allocation will be the responsibility of the subrecipient and/or implementing agency.

All items, quantities, and/or prices above are estimates based on the information available at the time of application.

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Section 4: Financial

Section Questions:

Question: If Expenses or Operating Capital Outlay are included in your budget, what will be the method of procurement for those items? (e.g., competitive bid, sole source, state term contract)

Answer: Competitive bid

Question: If indirect cost is included, explain the indirect cost plan. Provide documentation of approval.

Answer: N/A

Question: If contractual services in the budget are based on unit costs, provide a definition and breakdown of cost for each service. Include the methodology for the unit cost plan and when it was approved.

Answer: N/A

Question: If the budget contains salaries and benefits, will this project result in a net personnel increase, or continue to fund a prior federally grant funded net personnel increase?

Answer: No

OFFICE OF CRIMINAL JUSTICE GRANTS SUBAWARD STANDARD CONDITIONS

The Florida Department of Law Enforcement (FDLE), Office of Criminal Justice Grants (OCJG) serves as the State Administering Agency (SAA) for various federal grant programs awarded through the U.S. Department of Justice (DOJ), Office of Justice Programs (OJP). FDLE has been assigned as the certified Fiscal Agent for the 2020 Project Safe Neighborhoods grants by the U.S. Attorney. OCJG awards funds to eligible applicants, and requires compliance with the agreement and Standard Conditions upon signed acceptance of the subaward.

The Department will only reimburse subrecipients for authorized activities. The Department will not reimburse for costs incurred for any purpose other than those specified in the agreement. Failure to comply with provisions of this agreement, or failure to perform grant activities as specified in the agreement, will result in required corrective action up to and including financial consequences. A financial consequence may be imposed for non-compliance in accordance with 2 C.F.R. § 200 and these Standard Conditions, including but not limited to project costs being disallowed, withholding of federal funds and/or termination of the project.

For NCHIP and NARIP Subawards

Comprehensive Evaluation - In order to ensure that the National Criminal History Improvement Program (NCHIP) and the NICS Act Record Improvement Program (NARIP) are realizing the objectives in the most productive manner, the subrecipient agrees to participate in a comprehensive evaluation effort. It is anticipated that the evaluation will take place during the course of the program and will likely involve each participating agency. It is expected that the evaluation will have a minimal impact on an agency's program personnel and resources.

GENERAL REQUIREMENTS

All subrecipients must comply with the financial and administrative requirements set forth in the following:

Current edition of the U.S. Department of Justice (DOJ) Grants Financial Guide
https://oip.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf

Office of Management and Budget (OMB) Uniform Grant Guidance (2 CFR Part 200)
Subpart A, Definitions
Subparts B-D, Administrative Requirements
Subpart E, Cost Principles
Subpart F, Audit Requirements and all applicable Appendices

Code of Federal Regulations: www.gpo.gov/fdsys/
2 C.F.R. §175.15(b), Award Term for Trafficking in Persons
28 C.F.R. §38, Equal Treatment for Faith-Based Organizations
28 C.F.R. § 66, U.S. Department of Justice Common Rule for State and Local Governments
28 C.F.R. § 83, Government-Wide Requirements for Drug-Free Workplace
28 C.F.R. §§ 18, 22, 23, 30, 35, 42, 61, and 63

U.S. Code:
Title 34, U.S. Code, Crime Control and Law Enforcement
Title 41, U.S. Code § 4712, Enhancement of Contractor Protection from Reprisal for Disclosure of Certain Information
Title 34, U.S. Code, § 10101 et seq., "Omnibus Crime Control and Safe Streets Act of 1968"

State of Florida General Records Schedule GS1-SL for State and Local Government Agencies:
<https://fdoswebumbracoprod.blob.core.windows.net/media/703328/g1-sl-2020.pdf> and
<http://dos.myflorida.com/media/698314/g1-sl-2017-final.pdf>

State of Florida Statutes
Section 112.061, F.S., Per diem/travel expenses of public officers, employees, authorized persons
Chapter 119, F.S., Public Records
Section 215.34(2), F.S., State funds; non-collectible items; procedure
Section 215.97, F.S. Florida Single Audit Act
Section 215.971, F.S., Agreements funded with federal or state assistance
Section 215.985, F.S., Transparency in government spending
Section 216.181(6), F.S., Approved budgets for operations and fixed capital outlay

For NCHIP and NARIP:

FY2020 National Criminal History Improvement Program (NCHIP) guidance

(<https://www.bjs.gov/index.cfm?ty=tp&tid=47>) (https://www.bjs.gov/content/pub/pdf/nchip20_sol.pdf)

FY2020 NICS Act Record Improvement Program (NARIP) guidance

(https://www.bjs.gov/content/pub/pdf/narip20_sol.pdf)

DEFINITIONS

Disallowed costs means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. *See also §§200.12 Capital assets, 200.20 Computing devices, 200.48 General purpose equipment, 200.58 Information technology systems, 200.89 Special purpose equipment, and 200.94 Supplies.*

Fiscal Agent refers to the agency responsible for the administration of the PSN grant programs. FDLE has been assigned as the certified Fiscal Agent for PSN grants.

Grant agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304, is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity's direct benefit or use; and is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.

Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. Improper payment also includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. The non-Federal entity uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The micro-purchase threshold is set by the Federal Acquisition Regulation in 48 CFR Subpart 2.1 (Definitions). It is \$10,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.

Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Non-Federal entity is a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Non-federal pass-through entity is a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program; the Florida Department of Law Enforcement (FDLE) is the non-federal pass-through entity for this agreement, also referred to as the State Administering Agency (SAA).

Performance goal means a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award (see §§200.210 Information contained in a Federal award paragraph (b)(5) and 200.332 Requirements for pass-through entities, paragraph (a)(1)(iv)).

Protected Personally Identifiable Information (PII) means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to social security numbers; passport numbers; credit card numbers; clearances; bank numbers; biometrics; date and place of birth; mother's maiden name; criminal, medical, and financial records; and educational transcripts. This does not include PII that is required by law to be disclosed. (See also § 200.79 Personally Identifiable Information (PII)).

Questioned cost means a cost that is questioned by the auditor because of an audit finding 1) that resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; 2) where the costs, at the time of the audit, are not supported by adequate documentation; or 3) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Simplified acquisition threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the Federal Acquisition Regulation at 48 C.F.R. Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. § 1908. As of the publication of this part, the simplified acquisition threshold is \$250,000, but this threshold is periodically adjusted for inflation. (Also see definition of Micro-purchase, 2 C.F.R. § 200.67)

Subaward is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual who is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment.

For PSN: Task Forces are established by each USAO to collaborate with a PSN team of federal, state, local, and tribal (where applicable) law enforcement and other community members to implement a strategic plan for investigating, prosecuting, and preventing violent crime.

SECTION I: TERMS AND CONDITIONS

1.0 Payment Contingent on Appropriation and Available Funds - The State of Florida's obligation to pay under this agreement is contingent upon an annual appropriation by the Florida Legislature. Furthermore, the obligation of the State of Florida to reimburse subrecipients for incurred costs is subject to available federal funds.

2.0 Commencement of Project - If a project is not operational within 60 days of the original start date of the award period, the subrecipient must report by letter to the Department the steps taken to initiate the project, the reasons for delay, and the expected start date.

If a project is not operational within 90 days of the original start date of the award period, the subrecipient must submit a second statement to the Department explaining the implementation delay.

Upon receipt of the ninety (90) day letter, the Department shall determine if the reason for delay is justified or shall, at its discretion, unilaterally terminate this agreement and re-obligate subaward funds to other Department approved projects. The Department, where warranted by extenuating circumstances, may extend the starting date of the project

past the ninety (90) day period, but only by formal written adjustment to this agreement.

3.0 Supplanting - The subrecipient agrees that funds received under this award will not be used to supplant state or local funds, but will be used to increase the amounts of such funds that would, in the absence of federal funds, be made available for law enforcement activities.

4.0 Personnel Changes - The subrecipient agrees to promptly notify the Department through the SIMON Help Desk of any change in chief officials or key project staff, including changes to contact information or title changes. The subrecipient acknowledges that some changes in points of contact will require formal grant adjustment to reflect the change in the agreement.

5.0 Non-Procurement, Debarment and Suspension - The subrecipient agrees to comply with Executive Order 12549, Debarment and Suspension and 2 C.F.R. § 180, "OMB Guidelines To Agencies On Governmentwide Debarment And Suspension (Non-procurement)". These procedures require the subrecipient to certify it shall not enter into any lower tiered covered transaction with a person who is debarred, suspended, declared ineligible or is voluntarily excluded from participating in this covered transaction, unless authorized by the Department. If the subaward is \$100,000 or more, the sub recipient and implementing agency certify that they and their principals:

- 1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of federal benefits by a state or federal court, or voluntarily excluded from covered transactions by any federal department or agency;
- 2) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 3) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (a)(ii) of the "Lobbying, Debarment and Drug Free Workplace" certification; and
- 4) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

6.0 Federal Restrictions on Lobbying - In general, as a matter of federal law, federal funds may not be used by any subrecipient at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. § 1913.

Another federal law generally prohibits federal funds from being used by any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. § 1352.

7.0 State Restrictions on Lobbying - In addition to the provisions contained above, the expenditure of funds for the purpose of lobbying the legislature or a state agency is prohibited under this agreement.

8.0 Additional Restrictions on Lobbying - The subrecipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of the Office of Justice Programs.

9.0 "Pay-to-Stay" - Funds from this award may not be used to operate a "pay-to-stay" program in any local jail. Furthermore, no funds may be given to local jails that operate "pay-to-stay" programs. "Local jail", as referenced in this condition, means an adult facility or detention center owned and/or operated by city, county, or municipality. It does not include juvenile detention centers. "Pay-to-stay" programs as referenced in this condition, means a program by which extraordinary services, amenities and/or accommodations, not otherwise available to the general inmate population, may be provided, based upon an offender's apparent ability to pay, such that disparate conditions of confinement are created for the same or similar offenders within a jurisdiction.

10.0The Coastal Barrier Resources Act - The subrecipient will comply and assure the compliance of all contractors with the provisions of the Coastal Barrier Resources Act (P.L. No. 97-348) dated October 18, 1982 (16 USC 3501 et seq.) which prohibits the expenditure of most new federal funds within the units of the Coastal Barrier Resources System.

11.0Background Check - Whenever a background screening for employment or a background security check is required by law for employment, unless otherwise provided by law, the provisions of § 435, F.S. shall apply.

All employees in positions designated by law as positions of trust or responsibility shall be required to undergo security background investigations as a condition of employment and continued employment. For the purposes of the subsection, security background investigations shall include, but not be limited to, employment history checks, fingerprinting for all purposes and checks in this subsection, statewide criminal and juvenile records checks through the Florida Department of Law Enforcement, and federal criminal records checks through the Federal Bureau of Investigation, and may include local criminal records checks through local law enforcement agencies.

Such background investigations shall be conducted at the expense of *the employing agency or employee*.

12.0Confidentiality of Data - The subrecipient (at any tier) must comply with all confidentiality requirements of 34 U.S.C. § 10231 and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information. The subrecipient further agrees, as a condition of award approval, to submit a Privacy Certificate in accordance with the requirements of 28 C.F.R. Part 22 and, in particular, 28 C.F.R. 22.23. Privacy Certification forms must be signed by the subrecipient or implementing agency chief official or an individual with formal, written signature authority for the chief official.

13.0Conferences and Inspection of Work - Conferences may be held at the request of any party to this agreement. At any time, a representative of the Department, of the U.S. Department of Justice, or the Auditor General of the State of Florida, have the right of visiting the project site to monitor, inspect and assess work performed under this agreement.

14.0Insurance for Real Property and Equipment - The subrecipient must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the non-Federal entity.

15.0Flood Disaster Protection Act - The sub recipient will comply with Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, requiring that the purchase of flood insurance in communities where such insurance is available as a condition of the receipt of any federal financial assistance for construction or acquisition purposes for use in any area that has been identified as an area having special flood hazards.

16.0General Appropriations Restrictions - The subrecipient must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes as set forth in the Consolidated Appropriations Act, 2018.

17.0Immigration and Nationality Act - No public funds will intentionally be awarded to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324(a), Section 274(A) of the Immigration and Nationality Act ("INA"). The Department shall consider the employment by any contractor of unauthorized aliens a violation of Section 274(A) of the INA. Such violation by the subrecipient of the employment provisions contained in Section 274(A) of the INA shall be grounds for unilateral cancellation of this contract by the Department.

18.0For NCHIP & NARIP: Enhancement of Security - If funds are used for enhancing security, the subrecipient must:

- 1) Have an adequate process to assess the impact of any enhancement of a school security measure that is undertaken on the incidence of crime in the geographic area where the enhancement is undertaken.
- 2) Conduct such an assessment with respect to each such enhancement; and submit to the Department the aforementioned assessment in its Final Program Report.

19.0 Personally Identifiable Information Breaches - The subrecipient (at any tier) must have written procedures in place to respond in the event of actual or imminent "breach" (OMB M-17-12) if it: 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" within the scope of an OJP grant-funded program or activity, or 2) uses or operates a "federal information system" (OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to

FDLE's Office of Criminal Justice Grants for subsequent reporting to the OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

SECTION II: CIVIL RIGHTS REQUIREMENTS

1.0 Participant Notification of Non-discrimination FDLE does not discriminate on the basis of race, color, religion, national origin, sex, disability or age in the delivery of services, benefits or in employment.

2.0 Title VI of the Civil Rights Act of 1964 - The subrecipient at any tier, must comply with all applicable requirements of 28 CFR § 42, specifically including any applicable requirements in Subpart E that relate to an equal employment opportunity program.

Equal Employment Opportunity Certification (EEOC) - A subrecipient and/or implementing agency must submit an EEO Certification annually within 120 days of award.

Equal Employment Opportunity Program (EEO) - A subrecipient and/or implementing agency must comply with all applicable requirements in 28 C.F.R. §42, Subpart E.

Subrecipients are advised to use the Office for Civil Rights EEO Reporting Tool to satisfy this condition (<https://ojp.gov/about/ocr/eeop.htm>).

3.0 Title IX of the Education Amendments of 1972 If the subrecipient operates an education program or activity, the subrecipient must comply with all applicable requirements of 28 C.F.R. § 54, "Nondiscrimination on the basis of sex in education programs or activities receiving federal financial assistance."

4.0 Equal Treatment for Faith Based Organizations The subrecipient at any tier, must comply with all applicable requirements of 28 C.F.R. § 38, "Equal Treatment for Faith Based Organizations", specifically including the provision for written notice to current or prospective program beneficiaries.

5.0 Americans with Disabilities Act - Subrecipients must comply with the requirements of the Americans with Disabilities Act (ADA), Public Law 101-336, which prohibits discrimination on the basis of disability including provision to provide reasonable accommodations.

6.0 Section 504 of the Rehabilitation Act of 1973 (28 C.F.R. § 42, Subpart G) - Subrecipients must comply with all provisions prohibiting discrimination on the basis of disability in both employment and the delivery of services.

7.0 Age Discrimination Act of 1975 - Subrecipients must comply with all requirements in Subpart I of 28 C.F.R. §42 which prohibits discrimination based on age in federally assisted programs.

8.0 Limited English Proficiency (LEP) - In accordance with Department of Justice Guidance pertaining to Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d, subrecipients of federal financial assistance must take reasonable steps to provide meaningful access to their programs and activities for persons with LEP. FDLE strongly advises subrecipients to have a written LEP Language Access Plan. For more information visit www.lep.gov.

9.0 Finding of Discrimination - In the event a federal or state court or federal or state administrative agency makes, after a due process hearing, a finding of discrimination on the grounds of race, color, religion, national origin, sex, or disability against a subrecipient of funds, the subrecipient will forward a copy of the finding to FDLE and to the Office for Civil Rights, Office of Justice Programs.

10.0 Filing a Complaint - If the subrecipient or any of its employees, contractors, vendors, or program beneficiaries has a discrimination complaint, they may file a complaint with the subrecipient, with FDLE, or with the Office for Civil Rights.

Discrimination complaints may be submitted to FDLE at Office of the Inspector General, Post Office Box 1489, Tallahassee, Florida 32302-1489, or online at info@fdle.state.fl.us. Any discrimination complaints filed with FDLE will be reviewed by FDLE's Inspector General and referred to the Office for Civil Rights, the Florida Commission on Human Relations, or the Equal Employment Opportunity Commission, based on the nature of the complaint.

Discrimination complaints may also be submitted to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice, 810 7th Street, Northwest, Washington, D.C. 20531, or by phone at (202) 307-0690.

11.0 Retaliation - In accordance with federal civil rights laws, the subrecipient shall not retaliate against individuals for taking action or participating in action to secure rights protected by these laws.

12.0 Non-discrimination Contract Requirements - Subrecipients must include comprehensive Civil Rights nondiscrimination provisions in all contracts funded by the subrecipient.

13.0 Pass-through Requirements - Subrecipients are responsible for the compliance of contractors and other entities to whom they pass-through funds including compliance with all Civil Rights requirements. These additional tier subrecipients must be made aware that they may file a discrimination complaint with the subrecipient, with FDLE, or with the USDOJ Office for Civil Rights and provided the contact information.

SECTION III: FINANCIAL REQUIREMENTS AND RESPONSIBILITY

1.0 Fiscal Control and Fund Accounting Procedures - All expenditures and cost accounting of funds shall conform to the DOJ Grants Financial Guide, the 28 C.F.R. § 66, and 2 C.F.R. § 200 as applicable, in their entirety.

Subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. Financial management systems must be able to record and report on the receipt, obligation, and expenditure of grant funds; and able to accommodate a fund and account structure to separately track receipts, expenditures, assets, and liabilities for awards, programs, and additional tiered subrecipients. The awarded funds may or may not be an interest bearing account, but any earned interest must be used for program purposes and expended before the federal grant period end date. Any unexpended interest remaining at the end of the federal grant period must be submitted to the Office of Criminal Justice Grants for transmittal to DOJ.

2.0 Match - The value or amount of any "non-federal share," "match," or cost-sharing contribution incorporated into the approved budget is part of the "project cost" for purposes of the 2 C.F.R. § 200 Uniform Requirements, and is subject to audit. In general, the rules and restrictions that apply to award funds from federal sources also apply to funds in the approved budget that are provided as "match" or through "cost sharing."

SECTION IV: SUBAWARD MANAGEMENT AND REPORTING REQUIREMENTS

1.0 Obligation of Subrecipient Funds - Subaward funds shall not under any circumstances be obligated prior to the effective date, or subsequent to the termination date, of the period of performance. Only project costs incurred on or after the effective date, and on or prior to the termination date of the subrecipient's project are eligible for reimbursement. All payments must be completed within forty-five (45) days of the end of the subaward period of performance.

2.0 Use of Funds - Grant funds may be used only for the purposes in the subrecipient's approved application. Subrecipients shall not undertake any work or activities not described in the approved grant award, and that use staff, equipment, or other goods or services paid for with grant funds, without prior written approval from FDLE's Office of Criminal Justice Grants (OCJG).

3.0 Advance Funding - Advance funding may be provided to a subrecipient upon a written request to the Department. The request must be electronically signed by the subrecipient or implementing agency's Chief Financial Officer or the Chief Financial Officer designee.

4.0 Performance and Reporting

Reporting Time Frames - The Project Director, Application Manager, or Performance Contacts shall submit Monthly or Quarterly Project Performance Reports to the Department, within fifteen (15) days after the end of the reporting period. In addition, if the subaward period is extended beyond the "original" project period, additional Project Performance Reports shall be submitted.

Failure to Submit - Performance Reports that are not complete, accurate, and timely may result in sanctions, as specified in Section IV, Subaward Management and Reporting Requirements.

Report Contents - Performance Reports must include a response to all objectives included in your subaward. A detailed response is required in the narrative portion for yes/no performance objectives. Submitted performance reports must clearly articulate, where appropriate, performance during the execution of the award has met a standard against which the subrecipient's performance can be measured. The narrative must also reflect on accomplishments for the period and identify problems with project implementation and address actions being taken to resolve the problems. Additional information may be required if necessary to comply with federal reporting requirements.

Requirement for Data on Performance and Effectiveness Under the Award - The subrecipient must collect and maintain data that measures the performance and effectiveness of work under this award. The data must be provided to OCJG in the manner (including within the timeframes) specified by OCJG. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

Financial Consequences for Failure to Perform - In accordance with s. 215.971 F.S., payments for state and federal financial assistance must be directly related to the scope of work and meet the minimum level of performance for successful completion. If the subrecipient fails to meet the minimum level of service or performance identified in this agreement, or is customary for subawards, then the Department will apply financial consequences commensurate with the deficiency. Financial consequences may include but are not limited to withholding payments or reimbursement until the deficiency is resolved, tendering only partial payment/reimbursement, imposition of other financial consequences according to the Standard Conditions as applicable, and/or termination of contract and requisition of goods or services from an alternate source. Any payment made in reliance on subrecipient's evidence of performance, which evidence is subsequently determined to be erroneous, will be immediately due to the Department as an overpayment.

5.0 Grant Adjustments - Subrecipients must submit a grant adjustment through SIMON for major substantive changes such as changes in project activities or scope of the project, target populations, service providers, implementation schedules, project director, and designs or research plans set forth in the approved agreement and for any budget changes that affect a cost category that was not included in the original budget. Adjustments are also required when there will be a transfer of 10% or more of the total budget between budget categories, or there is an indirect cost rate category change.

Subrecipients may transfer up to 10% of the total budget between current, approved budget categories without prior approval as long as the funds are transferred to an existing line item.

Under no circumstances can transfers of funds increase the total budgeted award.

Requests for changes to the subaward agreement must be electronically signed by the subrecipient or implementing agency's chief official or the chief official's designee.

Retroactive (after-the-fact) approval of project adjustments or items not currently in the approved subaward will only be considered under extenuating circumstances. Subrecipients who incur costs prior to approval of requested adjustments do so at the risk of the items being ineligible for reimbursement under the award.

All requests for changes, including all requests for project period extensions, must be submitted in SIMON no later than thirty (30) days prior to grant expiration date.

6.0 Financial Expenditures and Reporting

Reporting Requirements - The subrecipient shall have a choice of submitting either a Monthly or a Quarterly Project Expenditure Report to the Department. Project Expenditure Reports are due thirty (30) days after the end of the reporting period. In addition, if the subaward period is extended, additional Project Expenditure Reports shall be submitted.

All project expenditures for reimbursement of subrecipient costs shall be submitted on the Project Expenditure Report Forms prescribed and provided by the Office of Criminal Justice Grants (OCJG) through the SIMON (Subgrant Information Management Online).

All Project Expenditure Reports shall be submitted in sufficient detail for proper pre-audit and post-audit.

All reports must relate financial data to performance accomplishments.

Before the "final" Project Expenditure Report will be processed, the subrecipient must submit to the Department all outstanding project reports and must have satisfied all special conditions. Failure to comply with the above provisions shall result in forfeiture of reimbursement.

Reports are to be submitted even when no reimbursement is being requested.

Submission - The report must be electronically signed by the subrecipient or implementing agency's Chief Financial Officer or the Chief Financial Officer designee.

7.0 Project Generated Income (PGI) - All income generated as a direct result of a sub project shall be deemed program income. Program income from asset seizures and forfeitures is considered earned when the property has been adjudicated to the benefit of the plaintiff (i.e., law enforcement entity).

Required Reports - The subrecipient shall submit Quarterly PGI Earnings and Expenditures Reports to the Department within thirty (30) days after the end of the reporting period covering subaward project generated income and expenditures during the previous quarter.

PGI Expenditure - Program income should be used as earned and expended as soon as possible and used to further the objectives for which the award was made.

Submission - PGI Earnings and Expenditures reports must be electronically signed by the subrecipient or implementing agency's chief financial officer or the chief financial officer's designee.

Unexpended PGI - If any PGI remains unspent after the subaward ends, the subrecipient must continue submitting quarterly PGI reports until all funds are expended.

Additionally, any unexpended PGI remaining at the end of the federal grant period must be submitted to OCJG for transmittal to the Bureau of Justice Assistance.

8.0 Subrecipient Integrity and Performance Matters - Requirement to report information on certain civil, criminal, and administrative proceedings to OCJG, SAM and FAPIIS.

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, subrecipients of OJP awards are required to report information about such proceedings, through the federal System for Award Management ("SAM"), to the designated federal integrity and performance system ("FAPIIS").

SECTION V: MONITORING AND AUDITS

1.0 Access to Records - The Florida Department of Law Enforcement, the Auditor General of the State of Florida, the U.S. Department of Justice, the U.S. Comptroller General or any of their duly authorized representatives, shall have access to books, documents, papers and records of the subrecipient, implementing agency and contractors for the purpose of audit and examination according to the Financial Guide and the 28 C.F.R. § 66. At any time, a representative of the Department, the U.S. Department of Justice, or the Auditor General of the State of Florida, have the right to visit the project site to monitor, inspect and assess work performed under this agreement.

The Department reserves the right to unilaterally terminate this agreement if the subrecipient, implementing agency, or contractor refuses to allow public access to all documents, papers, letters, or other materials subject to provisions of s. 119, F.S., unless specifically exempted and/or made confidential by operation of s. 119, F.S., and made or received by the subrecipient or its contractor in conjunction with this agreement.

The subrecipient will give the awarding agency or the General Accounting Office, through any authorized representative, access to and the right to examine all paper or electronic records related to the financial assistance.

2.0 Monitoring - The recipient agrees to comply with FDLE's grant monitoring guidelines, protocols, and procedures; and to cooperate with FDLE on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, and/or site visits. The recipient agrees to provide FDLE all documentation necessary to complete monitoring of the award. Further, the recipient agrees to abide by reasonable deadlines set by FDLE for providing requested documents. Failure to cooperate with grant monitoring activities may result in sanctions affecting the recipient's award, including, but not limited to: withholding and/or other restrictions on the recipient's access to funds, referral to the Office of the Inspector General for audit review, designation of the recipient as a FDLE High Risk grantee, or termination of award(s).

3.0 Property Management - The subrecipient shall establish and administer a system to protect, preserve, use, maintain and dispose of any property furnished to it by the Department or purchased pursuant to this agreement according to federal property management standards set forth in the DOJ Grants Financial Guide, and 28 C.F.R. § 66. This obligation continues as long as the subrecipient retains the property, notwithstanding expiration of this agreement.

Property Use - The subrecipient must use equipment acquired under a Federal award for the authorized purposes of the project during the period of performance, or until the property is no longer needed. Subrecipients must use, manage

and dispose of equipment acquired under a Federal award in accordance with ss. 274, F.S. Tangible Property and 2 C.F.R. 200.313, Equipment.

4.0 Subaward Closeout - A Financial Closeout Audit shall be submitted to the Department within forty-five (45) days of the end date of the performance period.

The Financial Closeout Audit report located in SIMON must be electronically signed by the subrecipient or implementing agency's Chief Financial Officer or the Chief Financial Officer designee.

Subaward Closeout will be initiated by the Department after the Financial Closeout has been completed and approved. Failure to submit closeout reports timely will result in an Administrative Closeout by the Department.

5.0 High Risk Subrecipients - If a subrecipient is designated "high risk" by a federal grant-making agency, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to FDLE's OCJG. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the subrecipient's past performance, or other programmatic or financial concerns with the subrecipient. The subrecipient's disclosure must include the following: 1. The federal awarding agency that currently designates the subrecipient high risk, 2. The date the subrecipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

6.0 Imposition of Additional Requirements - The subrecipient agrees to comply with any additional requirements that may be imposed by OCJG during the period of performance for this award, if the subrecipient is designated as "high risk" for purposes of the DOJ high-risk grantee list.

7.0 Retention of Records - The subrecipient shall maintain all records and documents for a minimum of five (5) years from the date of the final financial statement and be available for audit and public disclosure upon request of duly authorized persons. The subrecipient shall comply with State of Florida General Records Schedule GS1-SL for State and Local Government Agencies:

<https://fdoswebumbracoprod.blob.core.windows.net/media/703328/gsl-sl-2020.pdf>.

8.0 Disputes and Appeals - The Department shall make its decision in writing when responding to any disputes, disagreements, or questions of fact arising under this agreement and shall distribute its response to all concerned parties. The subrecipient shall proceed diligently with the performance of this agreement according to the Department's decision. If the subrecipient appeals the Department's decision, the appeal also shall be made in writing within twenty-one (21) calendar days to the Department's clerk (agency clerk). The subrecipient's right to appeal the Department's decision is contained in § 120, F.S., and in procedures set forth in Rule 28-106.104, Florida Administrative Code. Failure to appeal within this time frame constitutes a waiver of proceedings under Chapter 120, F.S.

9.0 Failure to Address Audit Issues - The subrecipient understands and agrees that FDLE's OCJG may withhold award funds, or may impose award conditions or other related requirements, if (as determined by OCJG) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the 2 C.F.R. § 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews.

10.0 Single Annual Audit - Subrecipients that expend \$750,000 or more in a year in federal awards shall have a single audit or program-specific audit conducted for that year. The audit shall be performed in accordance with the OMB 2 C.F.R. § 200 Subpart F – Audit Requirements and other applicable federal law. The contract for this agreement shall be identified in the Schedule of Federal Financial Assistance in the subject audit. The contract shall be identified as federal funds passed through the Florida Department of Law Enforcement and include the contract number, CFDA number, award amount, contract period, funds received and disbursed. When applicable, the subrecipient shall submit an annual financial audit that meets the requirements of 2 C.F.R. § 200 Subpart F, "Audit Requirements" s. 215.97, F.S., "Florida Single Audit Act" and Rules of the Auditor General, Chapter 10.550, and Chapter 10.650, "Local Governmental Entity Audits" and "Florida Single Audit Act Audits Nonprofit and For-Profit Organizations."

A complete audit report that covers any portion of the effective dates of this agreement must be performed and submitted to the Federal Audit Clearinghouse within the earlier of thirty (30) calendar days after receipt of the auditor's report(s), or nine (9) months after the end of the audit period. Submissions must include required elements described in Appendix X to 2 C.F.R. § 200 on the specified Data Collection Form (Form SF-SAC).

Records shall be made available upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by the Department.

Subrecipients that expend less than \$750,000 in federal awards during a fiscal year are exempt from the Single Audit Act audit requirements for that fiscal year. In this case, written notification, in the form of the "Certification of Audit Exemption" form, shall be provided to the Department by the Chief Financial Officer, or designee, that the subrecipient is exempt. This notice shall be provided to the Department no later than March 1 following the end of the fiscal year.

SECTION VI: SUBAWARD PROCUREMENT AND COST PRINCIPLES

- 1.0 Procurement Procedures** - Subrecipients must have written procedures for procurement transactions. Procedures must conform to applicable Federal law and the standards in 2 C.F.R. §§ 200.318-326.

This condition applies to agreements that OCJG considers to be a procurement "contract", and not a second tier subaward.

The details of the advance approval requirement to use a noncompetitive approach in a procurement contract under this award are posed on the OJP website at

<https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm>.

Additional information on Federal purchasing guidelines can be found in the Guide to Procurements Under DOJ Grants and Cooperative agreements at

<https://ojp.gov/funding/Implement/Resources/GuideToProcurementProcedures.pdf>.

- 2.0 Cost Analysis** - A cost analysis must be performed by the subrecipient if the cost or price is at or above the \$35,000 acquisition threshold and the contract was awarded non-competitively in accordance with s. 216.3475, F.S. The subrecipient must maintain records to support the cost analysis, which includes a detailed budget, documented review of individual cost elements for allowability, reasonableness, and necessity. See also: Reference Guide for State Expenditures.
- 3.0 Allowable Costs** - Allowance for costs incurred under the subaward shall be determined according to the general principles and standards for selected cost items set forth in the DOJ Grants Financial Guide, 28 C.F.R. § 66, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments", and 2 CFR Subpart E, "Cost Principles".
- 4.0 Unallowable Costs** - Payments made for costs determined to be unallowable by either the Federal awarding agency, or the Department, either as direct or indirect costs, must be refunded (including interest) to FDLE and the Federal Government in accordance with instructions that determined the costs are unallowable unless state or Federal statute or regulation directs otherwise. See also 2 C.F.R. §§ 200.300-309.
- 5.0 Indirect Cost Rate** - A subrecipient that is eligible to use the "de minimis" indirect cost rate described in 2 C.F.R. § 200.414(f), and elects to do so, must advise OCJG in writing of both its eligibility and its election, and must comply with all associated requirements in the 2 C.F.R. § 200 and Appendix VII.
- 6.0 Sole Source** - If the project requires a non-competitive purchase from a sole source costing \$10,000 or more, the subrecipient must complete the Sole Source Justification for Services and Equipment Form and submit to OCJG upon application for pre-approval. If the subrecipient is a state agency and the cost meets or exceeds \$250,000, the subrecipient must also receive approval from the Department of Management Services (DMS) (s. 287.057(5), F.S.). The Sole Source form must be signed by the subrecipient or implementing agency chief official or chief official designee. Additional details on the sole source requirement can be found at 2 C.F.R. § 200 and the DOJ Grants Financial Guide.
- 7.0 Personal Services** - Subrecipients may use grant funds for eligible personal services including salaries, wages, and fringe benefits, including overtime in accordance with the DOJ Grants Financial Guide Section 3.9 - Compensation for Personal Services, consistent with the principles set out in 2 C.F.R. § 200, Subpart E and those permitted in the federal program's authorizing legislation. Subrecipient employees should be compensated with overtime payments for work performed in excess of the established work week and in accordance with the subrecipient's written compensation and pay plan.

Documentation - Charges for salaries, wages, and fringe benefits must be supported by a system of internal controls providing reasonable assurance that charges are accurate, allowable, and properly allocated. Documentation supporting charges must be incorporated into the official records of the organization.

Charges made to the Personnel Budget Category must reasonably reflect the total time and activity for which the employee is compensated by the organization and cover both federally funded and all other activities. The records may

include the use of subsidiary records as defined in the organization's written policies. Where grant subrecipients work on multiple grant programs or cost activities, documentation must support a reasonable allocation or distribution of costs among specific activities or cost objectives.

- 8.0 Contractual Services** - The subrecipient must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts as described in 2 C.F.R. § 200.318, General procurement.

Requirements for Contractors of Subrecipients - The subrecipient assures the compliance of all contractors with the applicable provisions of Title I of the Omnibus Crime Control and Safe Streets Act of 1968, as amended 34 U.S.C. § 10101 et seq.; the provisions of the current edition of the DOJ Grants Financial Guide (https://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf); and all other applicable federal and state laws, orders, circulars, or regulations. The subrecipient must pass-through all requirements and conditions applicable to the federal grant award/subaward to any subcontract. The term "contractor" is used rather than the term "vendor" and means an entity that receives a contract as defined in 2 C.F.R. § 200.22, the nature of the contractual relationship determines the type of agreement.

Approval of Consultant Contracts Compensation for individual consultant services must be reasonable and consistent with that paid for similar services in the marketplace. The Federal awarding agency and pass-through entity must review and approve in writing all consultant contracts prior to employment of a consultant when the individual compensation rate exceeds \$650 (excluding travel and subsistence costs) per eight-hour day, or \$81.25 per hour. A detailed justification must be submitted to and approved by FDLE, who will coordinate written approval of the Federal awarding agency, prior to subrecipient obligation or expenditures of such funds. Approval shall be based upon the contract's compliance with requirements found in the Financial Guide Section 3.6 Consultant Rates, 28 C.F.R. § 66, and applicable state statutes. The Department's approval of the subrecipient agreement does not constitute approval of individual consultant contracts or rates. If consultants are hired through a competitive bidding process (not sole source), the \$650 threshold does not apply.

FFATA Reporting Requirements - Subrecipients that enter into subawards of \$25,000 or more should review the Federal Funding Accountability and Transparency Act of 2006 (FFATA), website for additional reporting requirements at <https://ojp.gov/funding/Explore/FFATA.htm>

- 9.0 Travel and Training** - The cost of all travel shall be reimbursed according to the subrecipient's written travel policy. If the subrecipient does not have a written travel policy, cost of all travel will be reimbursed according to State of Florida Travel Guidelines § 112.061, F.S. Any foreign travel must obtain prior written approval from the Federal awarding agency and pass-through entity.

- 10.0 Expenses Related to Conferences, Meetings, Trainings, and Other Events** - Subgrant funds requested for meetings, retreats, seminars, symposia, events, and group training activities and related expenses must receive written pre-approval from the Federal awarding agency and pass-through entity and comply with all provisions in 2 C.F.R. § 200.432 and DOJ Grants Financial Guide Section 3.10; Conference Approval, Planning, and Reporting. Subgrant applications requesting approval for meeting, training, conference; or other event costs must include a completed Conference & Events Submission Form for approval prior to obligating subgrant funds for these purposes.

- 11.0 Training and Training Materials** - Any training or training materials that has been developed or delivered with grant funding under this award must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at www.ojp.gov/funding/ojptrainingguidingprinciples.htm.

- 12.0 Publications, Media and Patents Ownership of Data and Creative Material** - Ownership of material, discoveries, inventions, and results developed, produced, or discovered subordinate to this agreement is governed by the terms of the DOJ Grants Financial Guide, 28 C.F.R. §§ 66, and 200.315.

Publication or Printing of Materials - Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular direct cost objective, it should be allocated as indirect costs. Publication includes writing, editing, and preparing the illustrated material (including videos and electronic mediums).

Subrecipients must request pre-approval in writing for page charges for professional journal publications. All publication materials must comply with provisions in 2 C.F.R. § 200.461 and DOJ Grants Financial Guide, Section 3.9; Allowable Costs - Publication.

Subrecipients must submit for review and approval one (1) copy of any written materials to be published, including web-

based materials and website content, to be paid under this award at least thirty (30) days prior to the targeted dissemination date.

All electronic and print materials paid under this award must contain the following statements identifying the federal award:

"This project was supported by Award No. [Federal Award Number] awarded by the [Bureau of Justice Assistance/Bureau of Justice Statistics], Office of Justice programs. The opinions, findings, and conclusions or recommendations expressed in this publication/program/exhibition are those of the authors and do not necessarily reflect the views of the Department of Justice or grant-making component."

Any website funded in whole or in part under this award must include the same statement on the home page, on all major entry pages (i.e., pages (exclusive of documents) whose primary purpose is to navigate the user to interior content), and on any pages from which a visitor may access or use a web-based service, including any pages that provide results or outputs from the service.

Patents - Subrecipients are subject to applicable regulations governing patents and inventions, including government wide regulations issued by the Department of Commerce (37 C.F.R. § 401 and 2 C.F.R. § 200.315(c)).

Subrecipients must promptly and fully report to FDLE and the Federal awarding agency if any program produces patentable items, patent rights, processes, or inventions, in the course of work sponsored under this award.

- 13.0 For NCHIP & NICS: Purchase of Automated Fingerprint Identification System (AFIS)** - AFIS equipment purchased under this award must conform to the American National Standards Institute (ANSI) Standard, "Data Format for the Interchange of Fingerprint, Facial & Other Biometric Information" (ANSI/NIST-ITL 1-2007 PART 1) and any other applicable standards set forth by the Federal Bureau of Investigation (FBI).

14.0 Information Technology Projects

Criminal Intelligence Systems - The subrecipient agrees that any information technology system funded or supported by the Office of Justice Programs funds will comply with 28 C.F.R. § 23, Criminal Intelligence Systems Operating Policies, if the Office of Justice Programs determines this regulation to be applicable. Should the Office of Justice Programs determine 28 C.F.R. § 23 to be applicable, the Office of Justice Programs may, at its discretion, perform audits of the system, as per 28 C.F.R. § 23.20(g). Should any violation of 28 C.F.R. § 23 occur, the subrecipient may be fined as per 42 U.S.C. § 3789g(c)-(d). The subrecipient may not satisfy such a fine with federal funds.

The subrecipient understands and agrees that no awarded funds may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography. In doing so the subrecipient agrees that these restrictions will not limit the use of awarded funds necessary for any federal, state, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecutions, or adjudication activities.

State IT Point of Contact - The subrecipient must ensure that the State IT Point of Contact receives written notification regarding any information technology project funded by this grant during the obligation and expenditures period. This is to facilitate communication among local and state governmental entities regarding various information technology projects being conducted with these grant funds. In addition, the subrecipient must maintain an administrative file documenting the meeting of this requirement. For a list of State IT Points of Contact, go to <https://it.ojp.gov/technology-contacts>.

The State IT Point of Contact will ensure the subrecipient's project follows a statewide comprehensive strategy for information sharing systems that improve the functioning of the criminal justice system, with an emphasis on integration of all criminal justice components, law enforcement, courts, prosecution, corrections, and probation and parole.

Interstate Connectivity - To avoid duplicating existing networks or IT systems in any initiatives funded by the Bureau of Justice Assistance for law enforcement information sharing systems which involve interstate connectivity between jurisdictions, such systems shall employ, to the extent possible, existing networks as the communication backbone to achieve interstate connectivity, unless the subrecipient can demonstrate to the satisfaction of the Bureau of Justice Assistance that this requirement would not be cost effective or would impair the functionality of an existing or proposed IT system.

ADP Justification - The subrecipient must complete an Automated Data Processing (ADP) equipment and Software and Criminal Justice Information and Communication Systems Request for Approval form if the purchase of any ADP

equipment is to be made. This form must be submitted upon application if applicable and pre-approval must be obtained. ADP Justification must be signed by the subrecipient or implementing agency chief official or an individual with formal, written signature authority for the chief official.

15.0 Interoperable Communications Guidance - Subrecipients using funds to support emergency communications activities must comply with the current SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications. Emergency communications activities include the purchase of Interoperable Communications Equipment and technologies such as voice-over-internet protocol bridging or gateway devices, or equipment to support the build out of wireless broadband networks in the 700 MHz public safety band under the Federal Communications Commission (FCC) Waiver Order. SAFECOM guidance can be found at <https://www.dhs.gov/publication/funding-documents>.

Subrecipients interested in developing a public safety broadband network in the 700 MHz band in their jurisdictions must adhere to the technical standards set forth in the FCC Waiver Order, or any succeeding FCC orders, rules, or regulations pertaining to broadband operations in the 700 MHz public safety band. The subrecipient shall also ensure projects support the Statewide Communication Interoperability Plan (SCIP) and are fully coordinated with the full-time Statewide Interoperability Coordinator (SWIC). If any future regulatory requirement (from the FCC or other governmental entity) results in a material technical or financial change in the project, the subrecipient should submit associated documentation, and other material, as applicable, for review by the SWIC to ensure coordination. Subrecipients must provide a listing of all communications equipment purchased with grant award funding (plus the quantity purchased of each item) to FDLE once items are procured during any periodic programmatic progress reports.

14.0 Global Standards Package - In order to promote information sharing and enable interoperability among disparate systems across the justice and public safety community, OJP requires the grantee to comply with DOJ's Global Justice Information Sharing Initiative (DOJ's Global) guidelines and recommendations for this particular grant. Grantee shall conform to the Global Standards Package (GSP) and all constituent elements, where applicable, as described at <https://it.ojp.gov/gsp>. Grantee shall document planned approaches to information sharing and describe compliance to the GSP and appropriate privacy policy that protects shared information, or provide detailed justification for why an alternative approach is recommended.

15.0 Unreasonable Restrictions on Competition - This condition applies with respect to any procurement of property or services funded (in whole or in part) by this subaward, by the subrecipient (at any tier), and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier).

- i. Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 and 200.319(a) -- Subrecipient (at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.
- ii. Monitoring of compliance with the requirements of this condition will be conducted by FDLE.
- iii. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant recipient or -subrecipient (at any tier), agent, or otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.
- iv. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

16.0 Non-Disclosure Agreements - No subrecipient or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

17.0 Confidential Funds and Confidential Funds Certificate - A signed certification that the Project Director or Implementing Agency Chief Official has read, understands, and agrees to abide by all conditions for confidential funds outlined in Section 3.12 of the DOJ Grants Financial Guide is required for all projects that involve confidential funds.

The signed certification must be submitted at the time of grant application. Confidential Funds certifications must be signed by the subrecipient or implementing agency Chief Official or an individual with formal, written signature authority for the Chief Official.

18.0 For JAG: Task Force Training Requirement - The subrecipient agrees that within 120 days of award, each current member of a law enforcement task force funded with these funds who is a task force commander, agency executive, task force officer, or other task force member of equivalent rank, will complete required online (internet-based) task force training. The training can be accessed three ways:

- 1) Regional Information Sharing Systems (RISS) members may access the training through the secure RISS portal. Instructions may be found here: https://28cfr.ncirc.gov/documents/Accessing_28CFRPart23_training_RISS.pdf.
- 2) Members with a secure account through the Federal Bureau of Investigation's (FBI) Law Enforcement Enterprise Portal (LEEP) may log in to LEEP to access the training. Instructions may be found here: https://28cfr.ncirc.gov/documents/Accessing_28CFRPart23_training_LEEP.pdf.
- 3) If your agency was previously provided with a preauthorization code, you may register for the training using that code by selecting the "LOG IN or SIGN UP" menu button located on the top left side of the home page. Enter your email address and password, then select "Preauthorization Registration."

All current and new task force members are required to complete this training once during the life of the award, or once every four years if multiple awards include this requirement. This training addresses task force effectiveness as well as other key issues including privacy and civil liberties/rights, task force performance measurement, personnel selection, and task force oversight and accountability.

When FDLE awards funds to support a task force, the subrecipient must compile and maintain a task force personnel roster along with course completion certificates. Additional information is available regarding this required training and access methods at [Home page - 28 CFR Part 23 Online Training \(ncirc.gov\)](#).

19.0 For NCHIP and NARIP: Protective Order Systems - Any system developed with funds awarded under this cooperative agreement will be designed to permit interface with the National Protective Order file maintained by the FBI.

20.0 For PREA: PREA Audits - Subrecipients using funds, in whole or in part, to conduct PREA audits must utilize a DOJ certified PREA auditor who must abide by all applicable requirements in the DOJ PREA Auditor Handbook.

SECTION VII: JAG & PSN DHS REQUIREMENTS

1.0 In regards to the program or activity funded in whole or in part under this subaward and throughout the period of performance for this award, no state or local government entity, agency or official may prohibit or in any way restrict:

Any government entity or official from sending or receiving information regarding citizenship or immigration status as described in 8 U.S.C. 1373(a); or a government entity or agency from sending, requesting or receiving, maintaining, or exchanging information regarding immigration status as described in either 8 U.S.C. 1373(b) or 1644. For the purposes of this subaward, any prohibition (or restriction) that violates this condition is an "information-communication restriction."

2.0 A subaward to a state or local government or a public institution of higher education, cannot be made unless a properly executed certification of compliance with 8 U.S.C. 1373 and 1644, signed by the chief legal officer of the subrecipient entity has been received by OCJG. Similarly, subrecipients cannot make a further subaward to a state or local government or a public institution of higher education, unless it first obtains a properly executed certification of compliance with 8 U.S.C. 1373 and 1644 signed by the chief legal officer of the third tier subrecipient.

3.0 Funding under this award cannot be subawarded to any subrecipient at any tier that is either a state or unit of local government or a public institution of higher education that is subject to any "information-communication restriction."

4.0 Subrecipients must notify FDLE (in writing) if it has credible evidence that indicates that a funded program or activity of a subrecipient at any tier that is either a state or local government or a public institution of higher education, may be subject to any "information-communication restriction."

5.0 For STATE AGENCIES: With respect to the program or activity that is funded by this subaward, as of the date the subrecipient accepts this subaward, and throughout the remainder of the period of performance for the award-

- i. A state statute or a state rule, regulation, policy or practice must be in place that is designed to ensure that agents of the United States acting under color of federal law are given access to any state (or state contracted) correctional facility for the purpose of permitting such agents to meet with individuals who are (or are believed by such agents to be) aliens and to inquire as to such individuals' right to be or remain in the United States.
- ii. A state statute, or a state rule, regulation, policy or practice must be in place that is designed to ensure that, when a state (or state contracted) correctional facility receives a formal written request authorized by the Immigration and Nationality Act from DHS that seeks advance notice of the scheduled release date and time for a particular alien, they will honor the request and as early as practicable, provide the request notice to DHS.

6.0 For units of **LOCAL GOVERNMENT**: With respect to the program or activity that is funded by this subaward, as of the date the subrecipient accepts this subaward, and throughout the remainder of the period of performance for the award-

- i. A local ordinance, rule, regulation, policy or practice (or an applicable state statute, rule, regulation policy or practice) must be in place that is designed to ensure that agents of the United States acting under color of federal law are given access to any state (or state contracted) correctional facility for the purpose of permitting such agents to meet with individuals who are (or are believed by such agents to be) aliens and to inquire as to such individuals' right to be or remain in the United States.
- ii. A local ordinance, rule, regulation, policy or practice (or an applicable state statute, rule, regulation policy or practice) must be in place that is designed to ensure that, when a local government (or local government contracted) correctional facility receives a formal written request authorized by the Immigration and Nationality Act from DHS that seeks advance notice of the scheduled release date and time for a particular alien, they will honor the request and as early as practicable, provide the request notice to DHS.

7.0 Noninterference: No Public Disclosure - Subrecipients (at any tier) are prohibited from making public disclosure of any federal law enforcement information in a direct, or indirect, attempt to conceal, harbor, or shield from detection any fugitive from justice under 18 U.S.C. Chapter 39, or any alien who has come to, entered, or remains in the United States in violation of 8 U.S.C. Chapter 12, without regard to whether such disclosure would constitute (or could form a predicate for) a violation of 18 U.S.C. 1071 or 1072 or of 8 U.S.C. 1324(a).

Funds under this program are prohibited from being used to make any public disclosure of federal law enforcement information in a direct, or indirect, attempt to conceal, harbor, or shield from detection any fugitive from justice under 18 U.S.C. Chapter 39, or any alien who has come to, entered, or remains in the United States in violation of 8 U.S.C. Chapter 12, without regard to whether such disclosure would constitute (or could form a predicate for) a violation of 18 U.S.C. 1071 or 1072 or of 8 U.S.C. 1324(a).

8.0 Noninterference: Interrogation of Certain Aliens - In accordance with federal law enforcement statutes and regulations, including 8 U.S.C. 1357(a) and 8 C.F.R. 287.5(a), which allow certain federal officers and employees the power to interrogate "any alien or person believed to be an alien" regarding their right to be or remain in the United States, and allows that power to be exercised "anywhere in or outside the United States," subrecipients (at any tier) are prohibited from interfering with the exercise of the power to interrogate "without warrant" (by agents of the United States acting under color of federal law) by impeding access to any state or local government (or government contracted) correctional facility by such agents for the purpose of "interrogat[ing] any alien or person believed to be an alien as to his [or her] right to be in the United States."

No state or local government entity, agency, or official may use funds under this award to interfere with the exercise of power to interrogate "without warrant" (by agents of the United States acting under color of federal law) by impeding access to any state or local government (or government contracted) correctional facility by such agents for the purpose of "interrogat[ing] any alien or person believed to be an alien as to his [or her] right to be in the United States."

9.0 Noninterference: Notice of Scheduled Release - Within the funded program or activity, no subrecipient (at any tier) may interfere with the "removal" process of an alien by failing to provide, as early as practicable, advance notice to DHS of the scheduled release date and time for a particular alien, if a state or local government (or government contracted) correctional facility received from DHS a formal written request pursuant to the INA that seeks such advance notice.

Subrecipients (at any tier) are not permitted to use subaward funds to interfere with the "removal" process of an alien by failing to provide, as early as practicable, advance notice to DHS of the scheduled release date and time for a particular alien, if a state or local government (or government contracted) correctional facility received from DHS a

formal written request pursuant to the INA that seeks such advance notice (see the following federal law enforcement statutes, incorporated here by reference: 8 U.S.C. 1231, 8 U.S.C. 1226, and 8 U.S.C. 1366).

10.0 Monitoring of compliance with the requirements of this condition will be conducted by FDLE.

11.0 Nothing in the above conditions shall be understood to authorize any subrecipient at any tier to violate any federal law, including any applicable civil rights or nondiscrimination law.

IMPORTANT NOTE: Any questions about the meaning or scope of this condition should be directed to FDLE prior to award acceptance.

SECTION VII: ADDITIONAL REQUIREMENTS

1.0 Environmental Protection Agency's (EPA) list of Violating Facilities - The subrecipient assures that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the Program Purpose are not listed on the EPA's list of Violating Facilities and that it will notify the Department of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA.

2.0 National Environmental Policy Act (NEPA)

The subrecipient agrees to assist FDLE in complying with the NEPA, the National Historic Preservation Act, and other related federal environmental impact analyses requirements in the use of subaward funds by the subrecipient. This applies to the following new activities whether or not they are being specifically funded with these subaward funds. That is, it applies as long as the activity is being conducted by the subrecipient or any third party and the activity needs to be undertaken in order to use these subaward funds. Accordingly, the subrecipient agrees to first determine if any of the following activities will be funded by the grant, prior to obligating funds for any of these purposes.

If it is determined that any of the following activities will be funded by the grant, the recipient agrees to contact FDLE OCJG.

- 1) New construction;
- 2) Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain; a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places;
- 3) A renovation, lease, or any other proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size;
- 4) Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or educational environments; and
- 5) Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories.

The subrecipient understands and agrees that complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by the Bureau of Justice Assistance. The subrecipient further understands and agrees to the requirements for implementation of a Mitigation Plan, as detailed by the Department of Justice at

<https://www.bja.gov/Funding/nepa.html>, for programs relating to methamphetamine laboratory operations.

3.0 National Historic Preservation Act – The Act will assist the Department (if necessary) in assuring compliance with section 106 of the National Historic Preservation Act of 1966 (16 U.S.C. § 470), Ex. Order 11593 (identification and protection of historic properties), the Archeological and Historical Preservation Act of 1974 (16 U.S.C. § 469 a-1 et seq.), and the National Environmental Policy Act of 1969 (42 U.S.C. § 4321).

4.0 Human Research Subjects – The subrecipient agrees to comply with the requirements of 28 C.F.R. part 46 and all Office of Justice Programs policies and procedures regarding the protection of human research subjects, including obtainment of Institutional Review Board approval, if appropriate, and subject informed consent.

5.0 Disclosures

Conflict of Interest - The subrecipient and implementing agency will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain. Subrecipients must disclose in writing any potential conflict of interest to FDLE (the non-federal pass-through entity).

Violations of Criminal Law - The subrecipient and implementing agency must disclose all violations of state or federal criminal law involving fraud, bribery or gratuity violations potentially affecting the subaward.

6.0 Uniform Relocation Assistance and Real Property Acquisitions Act - The subgrant recipient will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. § 4601 et seq.), which govern the treatment of persons displaced as a result of federal and federally-assisted programs.

7.0 Limitations on Government Employees Financed by Federal Assistance - The subrecipient will comply with requirements of 5 U.S.C. §§ 1501-08 and §§ 7321-26, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

8.0 Funds to Association of Community Organizations for Reform Now (ACORN) Unallowable - Subrecipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of any contract or subaward to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of OJP.

9.0 Text Messaging While Driving - Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), and §316.305, F.S., the subrecipient is encouraged to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this subaward and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

10.0 For JAG: DNA Testing of Evidentiary Materials and Upload of DNA Profiles to a Database - If program funds will be used for DNA testing of evidentiary materials, any resulting eligible DNA profiles must be uploaded to the Combined DNA Index System (CODIS), by a government DNA lab with access to CODIS. No profiles generated with JAG funding may be entered into any other non-governmental DNA database without prior express written approval from BJA. For more information, refer to the NIJ FY 2012 DNA Backlog Reduction Program, available at <https://www.ncjrs.gov/pdffiles1/nij/si001062.pdf>.

In addition, funds may not be used for purchase of DNA equipment and supplies when the resulting DNA profiles from such technology are not accepted for entry into CODIS (the National DNA Database operated by the FBI).

11.0 Environmental Requirements and Energy - For subawards in excess of \$100,000, the subrecipient must comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C 85), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR 1). The subrecipient must comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871), if any.

12.0 Other Federal Funds - The subrecipient agrees that if it currently has an open award of federal funds or if it receives an award of federal funds other than this award, and those awards have been, are being, or are to be used, in whole or in part, for one or more of the identical cost items for which funds are being provided under this award, the subrecipient will promptly notify, in writing the grant manager for this award, and, if so requested by OCJG seek a budget modification or change of project scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.

13.0 Trafficking in Persons - The subrecipient must comply with applicable requirements pertaining to prohibited conduct relating to the trafficking of persons, whether on the part of recipients, subrecipients or individuals defined as

"employees" of the subrecipient. The details of the recipient and subrecipient obligations related to prohibited conduct related to trafficking in persons are incorporated by reference and posted at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm>

14.0 Requirement of the Award; Remedies for Non-Compliance or for Materially False Statements: Any materially false, fictitious, or fraudulent statement to the Department related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001, 1621, and/or 34 U.S.C. § 10272), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or unenforceable; such provision shall be deemed severable from this award.

15.0 Employment Eligibility Verification for Hiring Under This Award – The subrecipient must ensure that as part of the hiring process for any position that is or will be funded (in whole or in part) with award funds, the employment eligibility of the individual being hired is properly verified in accordance with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

- i. All persons who are or will be involved in activities under this award must be made aware of the requirement for verification of employment eligibility, and associated provisions of 8 U.S.C. 1324a(a)(1) and (2) that make it unlawful in the United States to hire (or recruit for employment) certain aliens.
- ii. The subrecipient must provide training (to the extent necessary) to those persons required by this condition to be notified of the requirement for employment eligibility verification and the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).
- iii. As part of the recordkeeping requirements of this subaward, the subrecipient must maintain records of all employment eligibility verifications pertinent to compliance with this condition and in accordance with I-9 record retention requirements, as well as pertinent records of notifications and trainings.
- iv. Monitoring of compliance with the requirements of this condition will be conducted by FDLE.
- v. Persons who are or will be involved in activities under this award includes any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a grant funded position under this award.
- vi. For the purposes of satisfying this condition, the subrecipient may choose to participate in, and use E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient entity uses E-Verify to confirm employment eligibility for each position funded through this award.
- vii. Nothing in this condition shall be understood to authorize or require any subrecipient, or any person or other entity, to violate federal law, including any applicable civil rights or nondiscrimination law.
- viii. Nothing in this condition, including paragraph vi., shall be understood to relieve any subrecipient, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

IMPORTANT NOTE: Any questions about the meaning or scope of this condition should be directed to FDLE prior to award acceptance.

16.0 Determination of Suitability to Interact with Minors – This condition applies if it is indicated in the application for subaward (at any tier) that a purpose of some or all of the activities to be carried out under the subaward is to benefit a set of individuals under 18 years of age.

The subrecipient (at any tier), must make determinations of suitability before certain individuals may interact with participating minors. The requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP website at <https://ojp.gov/funding/Explore/Interact-Minors.htm>.

17.0 Restrictions and Certifications Regarding Non-Disclosure Agreements and Related Matters: No subrecipient under this award, or entity that receives a procurement contract with funds under this award, may require an employee to sign an internal confidentiality agreement that prohibits the reporting of waste, fraud, or abuse to an investigative or law enforcement representative authorized to receive such information.

The foregoing is not intended, to contravene requirements applicable to classified information. In accepting this award, the subrecipient:

- a) Has not required internal confidentiality agreements or statements from employees or contractors that currently prohibit reporting waste, fraud, or abuse;
- b) Certifies that, if it learns that it is or has been requiring its employees or contractors to execute agreements that prohibit reporting of waste, fraud, or abuse, it will immediately stop any further obligations of award funds, will provide prompt written notification to OCJG, and will resume such obligations only if expressly authorized to do so by OCJG.
- c) Will comply with requirements of 5 U.S.C. §§ 1501-08 and 7321-26, which limit certain political activities of state or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

17.0 For RSAT: State Alcohol and Drug Abuse Agency - The subrecipient will coordinate the design and implementation of treatment programs with the State alcohol and drug abuse agency or any appropriate local alcohol and drug abuse agency, especially when there is an opportunity to coordinate with initiatives funded through the Justice Assistance Grant (JAG) program.

18.0 For RSAT: Drug Testing - The subrecipient will implement or continue to require urinalysis or other proven reliable forms of testing of individuals in correctional residential substance abuse treatment programs. Such testing shall include individuals released from residential substance abuse treatment programs who remain in the custody of the State.

19.0 For RSAT: Opioid Abuse and Reduction - The subrecipient understands and agrees that, to the extent that substance abuse treatment and related services are funded by this award, they will include needed treatment and services to address opioid abuse and reduction.

20.0 For RSAT: Data Collection - The subrecipient agrees that grant funds may be used to pay for data collection, analysis, and report preparation only if that activity is associated with federal reporting requirements. Other data collection, analysis, and evaluation activities are not allowable uses of grant funds.

21.0 For PSN: Coordination with U.S. Attorney and PSN Task Forces - The recipient agrees to coordinate the project with the U.S. Attorney and Project Safe Neighborhoods Task Force(s) for the respective U.S. Attorney Districts covered by the award. The recipient also is encouraged to coordinate with other community justice initiatives and other ongoing, local gun prosecution and law enforcement strategies.

22.0 For PSN: Media-related Outreach - The subrecipient agrees to submit to OCJG for review and approval by DOJ, any proposal or plan for PSN media-related outreach projects.

23.0 For NCHIP & NARIP: Coordination and Compatibility with Systems - In accordance with federal award conditions, subrecipient agrees all activities supported under this award must:

- 1) Be coordinated with Federal, State, and local activities relating to homeland security and presale firearm checks
- 2) Ensure criminal justice information systems designed, implemented, or upgraded with NCHIP or NARIP funds are compatible, where applicable, with the National Incident-Based Reporting System (NIBRS), the National Crime Information Center system (NCIC 2000), the National Criminal Instant Background Check System (NICS), the Integrated Automated Fingerprint Identification System (IAFIS), and applicable national, statewide or regional criminal justice information sharing standards and plans.
- 3) Intend to establish or continue a program that enters into the National Crime Information Center (NCIC) records of:
 - (a) Protection orders for the protection of persons from stalking or domestic violence;
 - (b) Warrants for the arrest of persons violating protection orders intended to protect victims from stalking or domestic violence; and
 - (c) Arrests or convictions of persons violating protection orders intended to protect victims from stalking or domestic violence.



Taylor County

Board of County Commissioners'

Policy Manual

15

Policy #:	Title:	Effective Date:
6.06	Milling Policy For County Roads	20/11/2013

PURPOSE

The purpose of this policy is to establish the Board's guidelines regarding the use and maintenance of asphalt millings on County Roads.

REFERENCE

- 1) The Board of County Commissioners in the late 1990s experimented with the use of asphalt millings on County Roads rather than paving. This was done largely based upon the cheaper cost of millings and complaints from numerous residents living on lime rock roads regarding the dust.
- 2) Asphalt Milling is suitable for use where there is limited and light vehicle use such as parking areas or driveways. The results are largely dependent upon the quality of the millings, the sub-base preparation, and the volume and weight of traffic.
- 3) Results during the late 1990's, early 2000's in Taylor County were unsuccessful largely due to purchasing millings at the lowest possible price without consideration of the quality of the milling material, the uneven application of milling, the lack of weight restriction and the lack of consideration as to future logging operations utilizing the road.
- 4) This resulted in Milling roads in the county unraveling, premature pot holes and wash boarding across the length of the entire road. This resulted in the roads being extremely rough and many residents requested that the county grind the milling back into the lime rock.
- 5) In 2013, Public Works replaced the Chip and Seal Roads in Strickland Landing Subdivision with a new milling process utilizing a high grade of milling that came of the state interstate road system, preparing the road bed with a roller prior to laying the millings, applying the millings with a road paving machine in order to achieve a uniform base of not less than three (3) inches, re-rolling the road in conjunction with applying water from a water truck. This seems to have produced a far superior result compared with past attempts.

POLICY

- 1) It is the policy of the Board of County Commissioners that a County Commissioner may consider utilizing the new process of millings on a suitable road in their district if they are willing to use their district road paving funds to pay for the process.
- 2) A Commissioner considering utilizing their district road paving funds to mill a road needs to take in to consideration that it normally takes many years of saving funds to pave with asphalt, is the road suitable (consider heavy trucks, buses, construction, etc...).
- 3)...Common Account funds will not be utilized to help pay for a milling project unless approved by a super majority vote (4-1) of the full board.

RESPONSIBLE DEPARTMENT

Taylor County Public Works

DATE ISSUED/SUNSET DATE

Adopted:

Sunset Date: None

MEMORANDUM OF UNDERSTANDING (MOU)

Between

The Taylor County Board of County Commissioners

and

Taylor County Baseball Association, Inc.

This is an agreement between the Taylor County Board of County Commissioners, hereinafter called *the Board* and The Taylor County Baseball Association, Inc., hereinafter called *the League*.

I. PURPOSE AND SCOPE

The purpose of this MOU is to clearly identify the roles and responsibilities of each parties as they relate to the provision and regulation of a parent ran baseball league in Taylor County, FL.

In Particular, this MOU is intended to:

- i) Enhance the current baseball program by integrating a parent organization in the facilitation of the league.
- ii) Increase participation within the league through the enhanced role of the parent organization.
- iii) Reduce costs to the league and the Board by serving as the beginning of a transition to a wholly ran and funded baseball program by a parent organization.
- iv) Clarify the roles and responsibilities of both parties in the facilitation of the baseball program.

II. BACKGROUND

The city of Perry and the Board have an agreement in place to provide recreation sports leagues and recreation facilities to the residents of Taylor County. This agreement sets goals to facilitate the provision of quality recreation leagues while remaining fiscally responsible to the tax payers of Taylor County. To meet these goals of fiscal responsibility and quality service the Board has recognized that the establishment of parent organizations to facilitate recreation leagues is critical. This MOU seeks to assist in the establishment of a parent organization to ultimately be solely responsible for the facilitation and maintenance of a baseball program in Taylor County.

III. RESPONSIBILITIES OF THE BOARD AND OF THE LEAGUE: THREE YEAR TRANSITION AGREEMENT

The Board and the League, in an effort to facilitate successful transition to a wholly ran and funded baseball program by a parent organization, have mutually agreed on a three (3) year plan which alters the responsibilities of the Board and the League as outlined below:

YEAR ONE BOARD RESPONSIBILITIES:

In Year One of the Agreement, the Board shall undertake the following activities:

- i) Provide the League with registration signs.
- ii) Allow the League to use all baseball equipment currently purchased and maintained by the Board.
- iii) Purchase and provide jerseys, hats and coaches' shirts.

- iv) Pay all Babe Ruth league fees and insurance premiums;
- v) Provide concessions for all League Games. This include both providing all concession workers and supplies as well as retaining all profits collected from concessions.
- vi) Maintain and prepare all game fields in the Taylor County Sports Complex and provide lighting in coordination with the League's scheduling.

YEAR ONE LEAGUE RESPONSIBILITIES:

In Year One of the Agreement, the League shall undertake the following activities:

- i) Solicit and collect all registration forms and fees. Copies of all collected registration forms must be provided to County recreation staff.
- ii) Solicit and collect all sponsorship fees.
- iii) Purchase and maintain any new equipment needed for the safe facilitation of the baseball program.
- iv) Purchase and provide trophies and awards to program participants.
- v) Assist county staff in the enforcement of league and Sports Complex rules.

YEAR TWO ADJUSTMENTS IN RESPONSIBILITIES:

In Year Two of the Agreement, the responsibilities of the Board and the League will be adjusted from year one only as outlined below:

- i) **CONCESSIONS:** The League will provide volunteers to serve in the concession area at each game hosted in the Taylor County Sports Complex. The League will be entitled to retain 50% of the profits collected at the concessions area during the times the League provides volunteers to work in the concessions area.
- ii) **GATE FEES:** The League will provide volunteers to collect a gate fee to be charged at the election of the league. The League will be entitled to retain any and all gates fees collected.
- iii) **UNIFORMS AND TROPHIES.** The League will be responsible for providing all uniforms and trophies.

YEAR THREE ADJUSTMENTS IN RESPONSIBILITIES In Year Three of the Agreement, the responsibilities of the Board and the League will be adjusted from years One and Two one only as outlined below:

- i) The League will take full responsibility of concessions. The League will provide concessions for all League Games. This include both providing all concession workers and supplies as well as retaining all profits collected from concessions.
- ii) The League will take over all responsibilities and receipts of the League activities except that, the Board will continue to maintain and prepare all game fields in the Taylor County Sports Complex and to provide lighting in coordination with the League's scheduling.

IV. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

- i) The League will retain all revenues collected from registration fees and sponsorships for the purpose of raising funds to take on more of the Board's responsibilities in future seasons.
- ii) Any and all modifications to this MOU must be mutually agreed upon in writing.
- iii) Should, in the Board's exclusive opinion, the League be found noncompliant in the roles and responsibilities outlined in this MOU, then the Board may terminate this Agreement. Upon termination of this Agreement by the Board, the League must remit the remaining balance of funds collected from participants and sponsors to the Board within thirty (30) days.

IV. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THAT:
This MOU shall be in effect upon the signature of the Board's and the League's authorized officials. It shall be in force from the date of execution to December 31, 2024. The Board and the League indicate agreement with this MOU by their signatures.

Signatures and dates

The Taylor County Board of County Commissioners:

Chairman: THOMAS DEMPS

Date

Seal

Attest:

Gary Knowles, Clerk

The Taylor County Baseball Association, Inc:

President: CORI JOHNSON

Date

Witnesses:

**BYLAWS OF
TAYLOR COUNTY BASEBALL ASSOCIATION, INC.
A Florida Nonprofit Corporation**

Article 1

NAME AND PRINCIPAL OFFICE OF THE CORPORATION

The name of this Corporation shall be **TAYLOR COUNTY BASEBALL ASSOCIATION, INC.**, hereinafter referred to as the Corporation. The Corporation is located at 103 E. Green St., Suite 1, Perry, Florida 32347. The principal offices of the Corporation shall be determined from time to time by the Board of Directors of Corporation.

Article 2

PURPOSE

Section 1.

The purposes for which this corporation is organized are to: 1) foster a wide youth interest in baseball activities; 2) promote and foster parental participation in youth baseball activities; 3) educate youth and parents on the rules, skills and strategies of the game of baseball; 4) provide an atmosphere that promotes healthy competition and encourages improvement through the game of baseball; 5) provide an opportunity for community growth and improvement through the game of baseball; and to receive, administer and distribute funds in connection with any activities related to the above purposes; provided, however, that the Program shall only engage in activities that are in the purview of Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding sections of any prior or future law. No part of the net earnings of the program shall inure to the benefit of any of its members or any other individual; and the Program shall not participate in, or intervene in, any political campaign on behalf of any candidate for public office.

Section 2.

It is the intent of the Program to qualify as a non-profit, tax-exempt entity pursuant to Section 501(C)(3) of the Internal Revenue Code of 1954, as now or hereafter amended. In order to effectuate such intent, no part of the net earnings of the Program shall inure to the benefit of any of its members or any other individual; and the Program shall not participate in, or intervene in, any political campaign on behalf of any candidate for public office.

Section 3.

Upon dissolution of the corporation, the residual assets of the corporation shall be distributed to a private, non-profit corporation which is an exempt organization as described in Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding sections of any prior or future law, selection of which corporation may be designated prior to dissolution.

Article 3

MEMBERSHIP

Section 1. GENERAL MEMBERS:

General Members have no voting rights. General Members have no rights to notice of meetings. General Membership in the League is open to the following:

- (a) Parents and legal guardians of officially registered children in the League.
- (b) All elected and appointed officials of the League, including all past Presidents of the League.
- (c) All managers and coaches of the League.

Section 2. VOTING MEMBERS:

Voting Members shall be those members that are actively serving on the BOARD OF DIRECTORS.

Article 4

MEMBERSHIP MEETINGS

Section 1.

An annual meeting of the membership shall be held in each calendar year at such time and place as may be determined by the Board of Directors for the purposes of electing officers and directors and transacting such other business as may be properly brought before the meeting.

Section 2.

Special meetings for the membership shall be held at any time and place as may be designated in the notice of said meeting, upon call of the President of the Board of Directors either at their own request or upon written petition by a majority of the members.

Section 3.

Written notice of every meeting of the membership, stating the place, date and hour of the meeting shall be given either personally or by mail to each member not less than fifteen or more than fifty days before the date of the meeting. If mailed, such notice shall be deemed delivered when deposited in the United States mail with postage thereon prepaid, addressed to the member at their addresses as they appear on the Corporation's record of membership. Attendance of a member at a membership meeting shall constitute a waiver of notice of such meeting, or a manner in which it has been called or convened, except when a member attends a meeting solely for the purpose of stating, at the beginning of the meeting, any such objection to the transaction of any business. Other interested parties shall be given such notice of meetings as the Board of Directors shall deem appropriate.

Section 4.

Three (3) members, present in person or represented by proxy, shall constitute a quorum for the transaction of business at all meetings of the membership, except as otherwise provided by statute, by Articles of Incorporation, or by these bylaws. If a quorum is not present or represented at any meeting of the membership, a majority of the members entitled to vote and present in person may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present or represented. If the adjournment is for more than 30 days, a notice of the adjourned meeting shall be given to each member.

Section 5.

When a quorum is present or represented by proxy at any meeting, the vote of a majority of the active members present in person or represented by proxy shall decide any questions brought before such meetings, unless the Articles of Incorporation or these Bylaws require a different vote, in which case such express provisions shall govern and control the decision.

Article 5

BOARD OF DIRECTORS

Section 1.

The Corporation shall be governed by a Board of five (5) Directors selected by the members eligible to vote. The term of office for each Director shall be two (2) years, except that the term of office for the members of the first Board of Directors shall be as follows:

- a. Two shall be elected for one year;
- b. Three shall be elected for two years;

Thereafter, Directors shall be elected at each annual meeting of the members to replace those whose terms have expired.

Section 2.

Nominations to the Board shall be made by the nominations Committee appointed by the Board and shall be set forth in the notice of the annual meeting. Each Director shall hold office for the term for which he or she is elected and until his or her successor shall have been elected and qualified. Directors in office may be reelected for two consecutive terms.

Section 3.

Any vacancy occurring in the Board of Directors (other than a vacancy resulting from the normal expiration of a term of office) may be filled by the affirmative vote of a majority of the current members of the Board of Directors. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office. Any Director may resign by submitting written notice of resignation to the Secretary. Any Director may be removed from office at any time with or without cause by the affirmative vote of two-thirds of the Directors in office. Any member of the Board of Directors who is absent from two

consecutive regular meetings without just cause for such absence may be removed as a member of the Board of Directors by a vote of two-thirds of the members of the Board of Directors present and voting.

Section 4.

The Board of Directors of the Corporation may hold regular meetings. Regular meetings shall be held not less than six times each year. Special meetings of the Board may be called by the President, or by the Executive Committee or by five or more Directors. Written notice of the time, place and agenda for both regular and special meetings shall be given to each Director either by personal delivery or by mail, phone, cablegram, or FAX at least five (5) days before the meeting.

Section 5.

At all meetings of the Board, a majority of the voting members thereof shall constitute a quorum for the transaction of business. If a quorum shall not be present at any meeting of the Board, the Directors present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.

Section 6.

Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting, if all members of the Board consent thereto in writing, setting forth the action so taken, and the writing are filed with the minutes of the Corporation. Such consent shall have the same force and effect as a unanimous vote of the Board. Such consent shall be considered to be in writing if sent via Email, Text or other electronic message, in which all members are included. The writings will be filed in such case by copies of such writings or a memorandum of the decisions and votes made filed with the minutes of the Corporation.

Section 7.

The Directors of the Corporation shall not be personally liable for its debts, liabilities, or other obligations.

Article 6

COMMITTEES

Section 1.

The Executive Committee of the Corporation shall be comprised of the Officers of the Corporation: President, Vice President, Secretary, and Treasurer. The Executive Committee will oversee the day-to-day operations of the Corporation.

Section 2.

The Board of Directors shall determine any other committees deemed proper and necessary to fulfill the object and purpose of the organization.

Section 3.

All committee chairpersons shall be appointed by the President subject to the approval of the Board of Directors.

Section 4.

The President and Vice President shall be ex-officio members of all committees.

Article 7

OFFICERS

Section 1.

The officers of the Corporation shall be elected annually by the membership and shall consist of a President, a Vice-President, a Secretary, a Treasurer, and such other officers and assistant officers as may be deemed necessary. All officers shall be elected by a majority of the eligible voting members present in person.

Section 2.

Except as hereinafter provided, the officers of the Corporation shall each have such powers and duties as generally pertain to their respective offices, as well as those that from time to time may be conferred by the membership or the Board of Directors. The Board of Directors specifically have the power to remove any Coach, Assistant Coach or other Member, for good cause, which shall include, but not be limited to: disorderly conduct; conduct unbecoming of promoting a positive atmosphere; or conduct inappropriate for working with children; which can be determined by the Board of Directors, at their discretion, on a case by case basis. This specific power is in addition to, and does not lessen any general powers otherwise retained by the Board.

a. President. The President shall preside at all business meetings, but may at his or her discretion or at the suggestion of the Directors arrange for another officer to preside at other meetings. The President shall perform such duties as are usually incumbent upon that officer and such as may be directed by resolution of the Board of Directors.

b. Vice-President. The Vice-President shall have such duties and responsibilities as the President or Board of Directors may from time to time prescribe.

c. Secretary. The Secretary shall record and maintain in good order Minutes of all meetings and all records and correspondence of the Corporation. The Secretary shall also have such other duties as may be assigned by the membership or the Board of Directors.

d. Treasurer. The Treasurer shall maintain in good order all financial records of the Corporation. The Treasurer shall also have such other duties as may be assigned by the membership of the Board of Directors.

e. General Officers. In case of the absence or disability of any officer of the Corporation and of any person authorized to act in his or her place during such periods of absence or disability, the President may, from time to time, delegate the powers and duties of such officer to any other officer or any other member.

Article 8

FINANCES

Section 1.

Except as the Board of Directors may generally or in particular cases authorize the execution thereof in some other matter, all checks, drafts, and other instruments for the payment of money and all instruments of transfer of securities shall be signed by the President or by the Treasurer. If, however, the amount of any one (1) payment or transfer exceeds the sum of \$1,500.00, the same shall be signed by at least two (2) Officers after an affirmative vote of the Board of Directors.

Section 2.

All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

Section 3.

The Board of Directors may accept on behalf of the Corporation any contributions, gift bequest, or device for the general purposes or for any special purposes of the Corporation.

Article 9

GENERAL PROVISIONS

Section 1.

The fiscal year of the Corporation shall begin on the first day of September and end on the Last day of August in each year.

Section 2.

The corporate seal shall have inscribed thereon the name of the Corporation and the words "Corporate Seal; and "Florida." The seal may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise shown. In the event it is inconvenient to use such a seal at any time, the signature of the Corporation followed by the word "Seal" enclosed in parenthesis shall be deemed the seal of the Corporation.

Section 3.

Not later than three months after the close of each fiscal year, the Corporation shall prepare:

- a. A balance sheet showing in reasonable detail the financial condition of the Corporation at the close of the fiscal year;
- b. A statement of the source and application of funds showing the results of the operation of the Corporation during the fiscal year.

Article 10

INVALIDITY OF ONE PROVISION SHALL NOT AFFECT THE VALIDITY OF OTHER PROVISIONS

If any provision of these Bylaws is determined to be invalid or unenforceable for any reason, the validity and enforceability of the remaining provisions shall not be affected and shall be construed thereafter as if the invalid provision had not been included.

Article 11

AMENDMENTS

Section 1.

The Board of Directors shall have the power to alter, amend or repeal the Bylaws or adopt new Bylaws by a two-thirds vote of the Directors present at any duly called meeting of the Board, provided that no such action shall be taken if it would in any way adversely affect the Corporation's qualifications under the Internal Revenue Code of 1954 or corresponding provisions of any subsequent Federal tax law.

Article 12

POWERS

This corporation shall have and exercise all powers provided by the laws of the State of Florida pertaining to corporations not for profit including, but not limited to, Chapter 617 Florida Statutes and future amendments thereto, or succeeding statutes pertaining to corporations not for profit in the State of Florida, and all powers necessary and convenient to effect any and all of the purposes for which the corporation is organized, subject, however, to the following:

Section 1.

This Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of an subsequent Federal tax law.

Section 2.

This Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax law.

Section 3.

This corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax law.

Section 4.

This Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax law.

President: CORI JOHNSON

Date:

Vice President: WILL HALL

Date:

Secretary: DREW TAYLOR

Date:

Treasurer: BILLY JOE WIGGLESWORTH

Date:

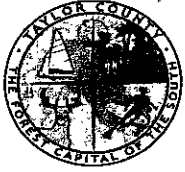
General Officer: ARIC RUSSELL

Date:

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 Agreement for the upcoming FY 2021-2022 grant cycle.

MEETING DATE REQUESTED:

June 22, 2021

Statement of Issue: Board to approve the Transportation Disadvantaged Planning Grant Agreement.

Recommended Action: Approve the Planning Grant Agreement/

Budgeted Expense: The County is eligible to receive \$20,444 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: Jami Evans, Grants Coordinator

Contact: Jami Evans

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County is eligible to receive a grant in the amount of \$20,444. 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 Agreement
Authorizing Resolution

SAMAS Approp	108846	Fund	TDTF	FM/Job No(s)	43202911401
SAMAS Obj	751000	Function	615	CSFA No.	55.002
Org. Code	55120000952	Contract No		Vendor No.	59-6000879

FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED PLANNING GRANT AGREEMENT

THIS AGREEMENT, made and entered into this _____ day of _____, 2021 by and between the STATE OF FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED, created pursuant to Chapter 427, Florida Statutes, hereinafter called the Commission, and Taylor County Board of County Commissioners, Post Office Box 620, Perry, Florida 32348, hereinafter called the Grantee.

W I T N E S S E T H:

WHEREAS, the Grantee has the authority to enter into this Agreement and to undertake the Project hereinafter described, and the Commission has been granted the authority to carry out responsibilities of the Commission which includes the function of the Designated Official Planning Agency and other responsibilities identified in Chapter 427, Florida Statutes, or rules thereof;

NOW, THEREFORE, in consideration of the mutual covenants, promises and representations herein, the parties agree as follows:

1.00 Purpose of Agreement: The purpose of this Agreement is to provide financial assistance to accomplish the duties and responsibilities of the Official Planning Agency as set forth in Chapter 427, Florida Statutes, Rule 41-2, Florida Administrative Code, Commission policies, and the Fiscal Year 2021-22 Program Manual and Instructions for the Planning Grant, and as further described in this Agreement and in Exhibit(s) A, B, C, D attached hereto and by this reference made a part hereof, hereinafter called the Project; and, for the Commission to provide financial assistance to the Grantee and state the terms and conditions upon which such assistance will be provided and the understandings as to the manner in which the Project will be undertaken and completed.

2.00 Accomplishment of the Project: The Grantee shall commence, and complete the Project as described in Exhibit "A" with all practical dispatch, in a sound, economical, and efficient manner, and in accordance with the provisions herein, and all applicable laws.

2.10 Pursuant to Federal, State, and Local Law: In the event that any election, referendum, approval, permit, notice, or other proceeding or authorization is requisite under applicable law to enable the Grantee to enter into this Agreement or to undertake the Project hereunder, or to observe, assume or carry out any of the provisions of the Agreement, the Grantee will initiate and consummate, as provided by law, all actions necessary with respect to any such matters so requisite.

2.20 Funds of the Grantee: The Grantee will provide the initial funds necessary for the completion of the project. The Grantee shall pay and not be reimbursed for funds exceeding the estimated project cost.

2.30 Funds of the Commission: The Commission will compensate the Grantee upon receipt and approval of said deliverables, not to exceed the estimated project cost as further defined herein.

2.40 Submission of Proceedings, Contracts and Other Documents and Products: The Grantee shall submit to the Commission such data, reports, records, contracts, certifications and other financial and operational documents or products relating to the Project as the Commission may require as provided by law, rule or under this agreement. Failure by the Grantee to provide such documents, or provide documents or products required by previous agreements between the Commission and the Grantee, may, at the Commission's discretion, result in refusal to reimburse project funds or other permissible sanctions against the Grantee, including termination.

2.50 Incorporation by Reference: The Grantee and Commission agree that by entering into this Agreement, the parties explicitly incorporate by reference into this Agreement the applicable law and provisions of Chapter 427, Florida Statutes, Rule 41-2, Florida Administrative Code, and the Fiscal Year 2021-22 Program Manual and Instructions for the Planning Grant.

3.00 Total Project Cost: The total estimated cost of the Project is \$ 20,444.00. This amount is based upon the budget summarized in Exhibit "B" and by this reference made a part hereof. The Grantee agrees to bear all expenses in excess of the total estimated cost of the Project and any deficits involved, including any deficits revealed by an audit performed in accordance with Section 6.00 hereof after completion of the project.

4.00 Commission Participation: The Commission agrees to maximum participation, including contingencies, in the Project in the amount of \$ 20,444.00 as detailed in Exhibit "B", or in an amount equal to the percentage(s) of total actual project cost shown in Exhibit "B", whichever is less.

4.10 Eligible Costs: Planning Grant Funds, derived exclusively from the Transportation Disadvantaged Trust Fund, may only be used by the Commission and the Grantee to undertake planning activities.

4.20 Eligible Project Expenditures: Project expenditures eligible for State participation will be allowed only from the date of this Agreement. It is understood that State participation in eligible project costs is subject to:

- a) The understanding that disbursement of funds will be made in accordance with the Commission's cash forecast;
- b) Availability of funds as stated in Section 13.00 of this Agreement;
- c) Commission approval of the project scope and budget (Exhibits A & B) at the time appropriation authority becomes available; and
- d) Submission of all certifications, invoices, detailed supporting documents or other obligating documents and all other terms of this agreement.

4.30 Front End Funding and Retainage: Front end funding and retainage are not applicable.

5.00 Project Budget and Disbursement Schedule:

5.10 The Project Budget: The Grantee shall maintain the Commission approved Project Budget, as set forth in Exhibit "B", carry out the Project, and shall incur obligations against and make disbursements of Project funds only in conformity with the latest approved budget for the Project. The budget may be revised periodically, but no budget revision shall be effective unless it complies with fund participation requirements established in Section 4.00 of this Agreement and is approved in writing by the Commission. Any budget revision which changes the fund participation requirements established in Section 4.00 of this agreement shall not be effective unless approved in writing by the Commission and the Florida Department of Transportation Comptroller.

5.20 Schedule of Disbursements: The Grantee shall be paid on a quarterly basis based on the satisfactory performance of each task detailed in Exhibit A.

6.00 Accounting Records and Audits:

6.10 Establishment and Maintenance of Accounting Records: The Grantee shall establish for the Project, in conformity with the latest current uniform requirements established by the Commission to facilitate the administration of the financing program, either separate accounts to be maintained within its existing accounting system, or establish independent accounts. Such financing accounts are referred to herein collectively as the "Project Account". The Project Account, and detailed documentation supporting the Project Account, must be made available upon request, without cost, to the Commission any time during the period of the Agreement and for five years after final payment is made or if any audit has been initiated and audit findings have not been resolved at the end of five years, the records shall be retained until resolution of the audit findings.

6.20 Funds Received or Made Available for The Project: The Grantee shall appropriately record in the Project Account, and deposit in a bank or trust company which is a member of the Federal Deposit Insurance Corporation, all payments received by it from the Commission pursuant to this Agreement and all other funds provided for, accruing to, or otherwise received on account of the Project, which Commission payments and other funds are herein collectively referred to as "Project Funds". The Grantee shall require depositories of Project Funds to secure continuously and fully all Project Funds in excess of the amounts insured under Federal plans, or under State plans which have been approved for the deposit of Project funds by the Commission, by the deposit or setting aside of collateral of the types and in the manner as prescribed by State law for the security of public funds, or as approved by the Commission.

6.30 Costs Incurred for the Project: The Grantee shall charge to the Project Account all eligible costs of the Project. Costs in excess of the latest approved budget, costs which are not within the statutory criteria for the Transportation Disadvantaged Trust Fund, or attributable to actions which have not met the other requirements of this Agreement, shall not be considered eligible costs.

6.40 Documentation of Project Costs and Claims for Reimbursement: All costs charged to the Project shall be supported by detailed supporting documentation evidencing in proper detail the nature and propriety of the charges. The Grantee shall provide sufficient detailed documentation for each cost or claim for reimbursement to allow an audit trail to ensure that the tasks accomplished or deliverables completed in acceptable form to the Commission were those which were promised. The documentation must be sufficiently detailed to comply with the laws and policies of the Department of Financial Services.

6.50 Checks, Orders, and Vouchers: Any check or order drawn by the Grantee with respect to any item which is or will be chargeable against the Project Account will be drawn only in accordance with a properly signed voucher then on file in the office of the Grantee stating in proper detail the purpose for which such check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders, or other accounting documents pertaining in whole or in part to the Project shall be clearly identified, readily accessible, within the Grantees existing accounting system, and, to the extent feasible, kept separate and apart from all other such documents.

6.60 Audits:

1. The administration of resources awarded through the Commission to the Grantee by this Agreement may be subject to audits and/or monitoring by the Commission and the Department of Transportation (Department). The following requirements do not limit the authority of the Commission or the Department to conduct or arrange for the conduct of additional audits or evaluations of state financial assistance or limit the authority of any state agency inspector general, the Auditor General, or any other state official. The Grantee shall comply with all audit and audit reporting requirements as specified below.

- a. In addition to reviews of audits conducted in accordance with Section 215.97, Florida Statutes, monitoring procedures to monitor the Grantee's use of state financial assistance may include but not be limited to on-site visits by Commission and/or Department staff and/or other procedures including, reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to state financial assistance awarded through the Commission by this Agreement. By entering into this Agreement, the Grantee agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Commission and/or the Department. The Grantee further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Commission, the Department, the Chief Financial Officer (CFO) of the Department of Financial Services the State Auditor General and, the State Inspector General.
- b. The Grantee a nonstate entity as defined by Section 215.97, Florida Statutes, as a recipient of state financial assistance awarded by the Commission through this Agreement is subject to the following requirements:
 - i. In the event the Grantee meets the audit threshold requirements established by Section 215.97, Florida Statutes, the Grantee must have a State single or project-specific audit conducted for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local

governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. Exhibit D to this Agreement indicates state financial assistance awarded through the Commission by this Agreement needed by the Grantee to further comply with the requirements of Section 215.97, Florida Statutes. In determining the state financial assistance expended in a fiscal year, the Grantee shall consider all sources of state financial assistance, including state financial assistance received from the Commission by this Agreement, other state agencies and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

- ii. In connection with the audit requirements, the Grantee shall ensure that the audit complies with the requirements of Section 215.97, Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
- iii. In the event the Grantee does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, the Grantee is exempt for such fiscal year from the state single audit requirements of Section 215.97, Florida Statutes. However, the Grantee must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Grantee's audit period for each applicable audit year. In the event the Grantee does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, in a fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the Grantee's resources (i.e., the cost of such an audit must be paid from the Grantee's resources obtained from other than State entities).
- iv. In accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, copies of financial reporting packages required by this Agreement shall be submitted to both:

Florida Department of Transportation
Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, FL 32399-0405
Email: FDOTSingleAudit@dot.state.fl.us

State of Florida Auditor General
Local Government Audits/342
111 West Madison Street, Room 401
Tallahassee, FL 32399-1450
Email: flaudgen_localgovt@aud.state.fl.us

- v. Any copies of financial reporting packages, reports or other information required to be submitted to the Department shall be submitted timely in accordance with Section 215.97, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

- vi. The Grantee, when submitting financial reporting packages to the Department for audits done in accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date the reporting package was delivered to the Grantee in correspondence accompanying the reporting package.
 - vii. Upon receipt, and within six months, the Department will review the Grantee's financial reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate corrective action on all deficiencies has been taken pertaining to the state financial assistance provided through the Commission by this Agreement. If the Grantee fails to have an audit conducted consistent with Section 215.97, Florida Statutes, the Commission and/or the Department may take appropriate corrective action to enforce compliance.
 - viii. As a condition of receiving state financial assistance, the Grantee shall permit the Commission, the Department, or its designee, the State's Chief Financial Officer (CFO) or the Auditor General access to the Grantee's records including financial statements, the independent auditor's working papers and project records as necessary. Records related to unresolved audit findings, appeals or litigation shall be retained until the action is complete or the dispute is resolved.
- c. The Grantee shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five years from the date the audit report is issued and shall allow the Commission, the Department, or its designee, the State's CFO, or the Auditor General access to such records upon request. The Grantee shall ensure that the audit working papers are made available to the Commission, the Department, or its designee, the State's CFO or the Auditor General upon request for a period of five years from the date the audit report is issued unless extended in writing by the Commission and/or the Department.

6.70 Inspection: The Grantee shall permit, and shall require its contractors to permit, the Commission's authorized representatives to inspect all work, materials, deliverables, records; and to audit the books, records and accounts pertaining to the financing and development of the Project at all reasonable times including upon completion of the Project, and without notice.

7.00 Compensation and Payments: In order to obtain any Commission funds, the Grantee shall:

7.10 File with the Commission for the Transportation Disadvantaged, 605 Suwannee Street, Mail Station 49, Tallahassee, Florida, 32399-0450 its invoice on form or forms prescribed by the Commission, and such other data and deliverables pertaining to the Project as listed in Exhibit "A" hereof, as the Commission may require, to justify and support the invoices as specified in the Commission's Grant Agreement/Contract Invoicing Procedures.

7.11 Grantee certifies, under penalty of perjury, that the Agency will comply with the provisions of the Agreement and that all invoices and support documentation will be true and correct.

7.12 Financial Consequence: Payment shall not be made to the Grantee unless tasks have been completed and back up documentation as requested is provided to the Commission. The project must be completed no later than June 30, 2022.

7.20 The Commission's Obligations: Subject to other provisions hereof, the Commission will honor such invoices in amounts and at times deemed by the Commission to be proper and in accordance with this agreement to ensure the completion of the Project and payment of the eligible costs. However, notwithstanding any other provision of this Agreement, the Commission may give written notice to the Grantee that it will refuse to make a payment to the Grantee on the Project if:

7.21 Misrepresentation: The Grantee has made misrepresentation of a material nature in its application, or any supplement thereto or amendment thereof, with respect to any document of data or certification furnished therewith or pursuant hereto;

7.22 Litigation: There is pending litigation with respect to the performance by the Grantee of any of its duties or obligations which may jeopardize or adversely affect the Project, the Agreement, or payments to the Project;

7.23 Required Submittals/Certifications: The Grantee has failed or refused to provide to the Commission detailed documentation of requisitions or certifications of actions taken;

7.24 Conflict of Interests: There has been any violation of the conflict of interest provisions, prohibited interests, or lobbying restrictions, contained herein;

7.25 Default: The Grantee has been determined by the Commission to be in default under any of the provisions of this Agreement and has been unable to resolve compliance issues once notified by the Commission; or

7.26 Supplanting of Funds: The Grantee has used Transportation Disadvantaged Trust Funds to replace or supplant available and appropriate funds for the same purposes, in violation of Chapter 427, Florida Statutes.

7.30 Invoices for Deliverables: Invoices for deliverables pursuant to this Agreement shall be submitted in detail sufficient for a proper preaudit and postaudit thereof. Failure to submit to the Commission detailed supporting documentation with the invoice or request for project funds will be cause for the Commission to refuse to pay the amount claimed by the Grantee until the Commission is satisfied that the criteria set out in Chapters 287 and 427, Florida Statutes, Rules 3A-24, 41-2, and 60A-1, Florida Administrative Code, and the Fiscal Year 2021-22 Program Manual and Instructions for the Planning Grant is met. The Commission shall pay the Grantee for the satisfactory performance of each task as outlined in Exhibit "A" on a quarterly basis.

7.40 Commission Claims: If, after project completion, any claim is made by the Commission resulting from an audit or for work or services performed pursuant to this agreement, the Commission may offset such amount from payments due for work or services done under any grant agreement which it has with the Grantee owing such amount if, upon demand, payment of

the amount is not made within sixty (60) days to the Commission. Offsetting any amount pursuant to this section shall not be considered a breach of contract by the Commission.

8.00 Termination or Suspension of Project:

8.10 Termination or Suspension Generally: If the Grantee abandons or, before completion, finally discontinues the Project; or if, by reason of any of the events or conditions set forth in Section 7.20 hereof, or for any other reason, the commencement, prosecution, or timely completion of the Project by the Grantee is rendered improbable, infeasible, impossible, or illegal, the Commission may, by written notice to the Grantee, suspend any or all of its obligations under this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected, or the Commission may terminate any or all of its obligations under this Agreement.

8.20 Action Subsequent to Notice of Termination or Suspension. Upon receipt of any final termination or suspension notice under this Section, the Grantee shall proceed promptly to carry out the actions required therein which may include any or all of the following: (1) necessary action to terminate or suspend, as the case may be, Project activities and contracts and such other action as may be required or desirable to keep to the minimum the costs upon the basis of which the financing is to be computed; (2) furnish a statement of the project activities and contracts, and other undertakings the cost of which are otherwise includable as Project costs; and (3) remit to the Commission such portion of the financing and any advance payment previously received as is determined by the Commission to be due under the provisions of the Agreement. The termination or suspension shall be carried out in conformity with the latest schedule, plan, and budget as approved by the Commission or upon the basis of terms and conditions imposed by the Commission upon the failure of the Grantee to furnish the schedule, plan, and budget within a reasonable time. The acceptance of a remittance by the Grantee shall not constitute a waiver of any claim which the Commission may otherwise have arising out of this Agreement.

8.30 Public Records:

IF THE GRANTEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE GRANTEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

850/410-5700
CTDOmbudsman@dot.state.fl.us
605 Suwannee Street, MS 49
Tallahassee, Florida 32399

The Grantee shall keep and maintain public records required by the Commission to perform the service of this agreement.

Upon request from the Commission's custodian of public records, provide the Commission with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the agreement term and following completion of the agreement if the Grantee does not transfer the records to the Commission.

Upon completion of the agreement, transfer, at no cost, to the Commission all public records in possession of the Grantee or keep and maintain public records required by the Commission to perform the service. If the Grantee transfers all public records to the Commission upon completion of the contract, the Grantee shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Grantee keeps and maintains public records upon completion of the contract, the Grantee shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Commission, upon request from the Commission's custodian of public records, in a format that is compatible with the information technology systems of the Commission.

Failure by the Grantee to comply with Chapter 119, Florida Statutes, shall be grounds for immediate unilateral cancellation of this Agreement by the Commission.

9.00 Contracts of the Grantee:

9.10 Third Party Agreements: The Grantee shall not execute any contract or obligate itself in any manner requiring the disbursement of Transportation Disadvantaged Trust Fund moneys, including contracts or amendments thereto, with any third party with respect to the Project without being able to provide a written certification by the Grantee that the contract or obligation was executed in accordance with the competitive procurement requirements of Chapter 287, Florida Statutes, Chapter 427, Florida Statutes, and the rules promulgated by the Department of Management Services. Failure to provide such certification, upon the Commission's request, shall be sufficient cause for nonpayment by the Commission as provided in Section 7.23. The Grantee agrees, that by entering into this Agreement, it explicitly certifies that all its third-party contracts will be executed in compliance with this section.

9.20 Compliance with Consultants' Competitive Negotiation Act: It is understood and agreed by the parties hereto that participation by the Commission in a project with the Grantee, where said project involves a consultant contract for any services, is contingent on the Grantee complying in full with the provisions of Section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act. The Grantee shall certify compliance with this law to the Commission for each consultant contract it enters.

9.30 Competitive Procurement: Procurement of all services or other commodities shall comply with the provisions of Section 287.057, Florida Statutes.

10.00 Restrictions, Prohibitions, Controls, and Labor Provisions:

10.10 Equal Employment Opportunity: In connection with the carrying out of any Project, the Grantee shall not discriminate against any employee or applicant for employment because of race, age, disability, creed, color, sex or national origin. The Grantee will take affirmative action

to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, age, disability, creed, color, sex, or national origin. Such action shall include, but not be limited to, the following: Employment upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Grantee shall insert the foregoing provision modified only to show the particular contractual relationship in all its contracts in connection with the development of operation of the Project, except contracts for the standard commercial supplies or raw materials, and shall require all such contractors to insert a similar provision in all subcontracts, except subcontracts for standard commercial supplies or raw materials. The Grantee shall post, in conspicuous places available to employees and applicants for employment for Project work, notices setting forth the provisions of the nondiscrimination clause.

10.20 Title VI - Civil Rights Act of 1964: The Grantee will comply with all the requirements imposed by Title VI of the Civil Rights Act of 1964 (78 Statute 252), the Regulations of the Federal Department of Transportation, the Regulations of the Federal Department of Justice, and the assurance by the Agency pursuant thereto.

10.30 Prohibited Interests:

10.31 Contracts or Purchases: Unless authorized in writing by the Commission, no officer of the Grantee, or employee acting in his or her official capacity as a purchasing agent, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for the Grantee from any business entity of which the officer or employee or the officer's or employee's business associate or spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer's or employee's spouse or child, or any combination of them, has a material interest.

10.32 Business Conflicts: Unless authorized in writing by the Commission, it is unlawful for an officer or employee of the Grantee, or for any company, corporation, or firm in which an officer or employee of the Grantee has a financial interest, to bid on, enter into, or be personally interested in the purchase or the furnishing of any materials, services or supplies to be used in the work of this agreement or in the performance of any other work for which the Grantee is responsible.

10.33 Solicitations: No officer or employee of the Grantee shall directly or indirectly solicit or accept funds from any person who has, maintains, or seeks business relations with the Grantee.

10.34 Former Employees - Contractual Services: Unless authorized in writing by the Commission, no employee of the Grantee shall, within 1 year after retirement or termination, have or hold any employment or contractual relationship with any business entity about any contract for contractual services which was within his or her responsibility while an employee.

10.35 Former Employees - Consulting Services: The sum of money paid to a former employee of the Grantee during the first year after the cessation of his or her responsibilities, by the Grantee, for contractual services provided to the Grantee, shall not exceed the annual salary received on the date of cessation of his or her responsibilities. The provisions of this section may be waived by the Grantee for a particular contract if the Grantee determines, and the Commission approves, that such waiver will result in significant time or cost savings for the Grantee and the project.

The Grantee shall insert in all contracts entered into in connection with this Agreement and shall require its contractors to insert in each of their subcontracts, the following provision:

"No member, officer, or employee of the Grantee during his tenure or for one year thereafter shall have any interest, direct or indirect, in this contract or the proceeds thereof."

The provisions of this section shall not be applicable to any agreement between the Grantee and its fiscal depositories, or to any agreement for utility services the rates for which are fixed or controlled by a Governmental agency.

10.40 Non-discrimination of Persons With Disabilities: The Grantee and any of its contractors or their sub-contractors shall not discriminate against anyone on the basis of a disability (physical, mental or emotional impairment). The Grantee agrees that no funds shall be used to rent, lease or barter any real property that is not accessible to persons with disabilities nor shall any meeting be held in any facility unless the facility is accessible to persons with disabilities. The Grantee shall also assure compliance with The Americans with Disabilities Act, as it may be amended from time to time.

10.50 Lobbying Prohibition: No Grantee may use any funds received pursuant to this Agreement for the purpose of lobbying the Legislature, the judicial branch, or a state agency. No Grantee may employ any person or organization with funds received pursuant to this Agreement for the purpose of lobbying the Legislature, the judicial branch, or a state agency. The "purpose of lobbying" includes, but is not limited to, salaries, travel expenses and per diem, the cost for publication and distribution of each publication used in lobbying; other printing; media; advertising, including production costs; postage; entertainment; telephone; and association dues. The provisions of this paragraph supplement the provisions of Section 11.062, Florida Statutes, which is incorporated by reference into this Agreement.

10.60 Public Entity Crimes: No Grantee shall accept any bid from, award any contract to, or transact any business with any person or affiliate on the convicted vendor list for a period of 36 months from the date that person or affiliate was placed on the convicted vendor list unless that person or affiliate has been removed from the list pursuant to Section 287.133, Florida Statutes. The Grantee may not allow such a person or affiliate to perform work as a contractor, supplier, subcontractor, or consultant under a contract with the Grantee. If the Grantee was transacting business with a person at the time of the commission of a public entity crime which resulted in that person being placed on the convicted vendor list, the Grantee may also not accept any bid from, award any contract to, or transact any business with any other person who is under the

same, or substantially the same, control as the person whose name appears on the convicted vendor list so long as that person's name appears on the convicted vendor list.

10.70 Homeland Security: Grantee shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. all new persons employed by the grantee during the term of the grant agreement to perform employment duties within Florida; and
2. all new persons, including subcontractors, assigned by the grantee to perform work pursuant to the contract with the Commission.

The Commission shall consider the employment by any vendor of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If the vendor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this agreement. Refer to the U.S. Department of Homeland Security's website at www.dhs.gov to learn more about E-Verify.

11.00 Miscellaneous Provisions:

11.10 Environmental Pollution: Not applicable.

11.20 Commission Not Obligated to Third Parties: The Commission shall not be obligated or liable hereunder to any party other than the Grantee.

11.30 When Rights and Remedies Not Waived: In no event shall the making by the Commission of any payment to the Grantee constitute or be construed as a waiver by the Commission of any breach of covenant or any default which may then exist, on the part of the Grantee, and the making of such payment by the Commission while any such breach or default shall exist shall in no way impair or prejudice any right or remedy available to the Commission for such breach or default.

11.40 How Contract Affected by Provisions Being Held Invalid: If any provision of this Agreement is held invalid, the provision shall be severable and the remainder of this Agreement shall not be affected. In such an instance, the remainder would then continue to conform to the terms and requirements of applicable law.

11.50 Bonus and Commissions: By execution of the Grant, the Grantee represents that it has not paid and, also, agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its financing hereunder.

11.60 State or Territorial Law: Nothing in the Agreement shall require the Grantee to observe or enforce compliance with any provision thereof, perform any other act or do any other thing in contravention of any applicable State law: Provided, that if any of the provisions of the Agreement violate any applicable State law, the Grantee will at once notify the Commission in writing in order that appropriate changes and modifications may be made by the Commission and the Agency to the end that the Grantee may proceed as soon as possible with the Project.

11.70 Venue: This agreement shall be governed by and construed in accordance with the law of the State of Florida. In the event of a conflict between any portion of the contract and the Florida law, the laws of Florida shall prevail. The Grantee agrees to waive forum and venue and that the Commission shall determine the forum and venue in which any dispute under this Agreement is decided.

12.00 Contractual Indemnity: It is not intended by any of the provision of this Agreement to create in the public or any member thereof, a third-party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement. The Grantee guaranties the payment of all just claims for materials, supplies, tools, or labor and other just claims against the Grantee or any subcontractor, in connection with this Agreement. Additionally, to the extent permitted by law and as limited by and pursuant to the provisions of Section 768.28, Florida Statutes, the Grantee agreements to indemnify, and hold harmless the Commission, including the Commission's officers and employees, from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees, to the extent caused by negligence, recklessness, or intentional wrongful misconduct of the Grantee and persons employed or utilized by the Grantee in the performance of this Agreement. This indemnification shall survive the termination of this agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the State of Florida and the Grantee's sovereign immunity. Additionally, the Grantee agrees to include the following indemnification in all contracts with contractors/subcontractors and consultants/subconsultants who perform work in connection with this agreement.

"To the fullest extent permitted by law, the Grantee's contractor/consultant shall indemnify, and hold harmless the Commission for the Transportation Disadvantaged, including the Commission's officers and employees, from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees, to the extent caused by negligence, recklessness, or intentional wrongful misconduct of the Contractor/consultant and persons employed or utilized by the contractor/consultant in the performance of this Agreement.

This indemnification shall survive the termination of this agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the State of Florida and the Grantee's sovereign immunity."

13.00 Appropriation of Funds: The State of Florida's performance and obligation to pay under this agreement is contingent upon an annual appropriation by the Legislature. If applicable, Grantee's performance of its obligations under this Agreement is subject to an appropriation by the Grantee's Board of County Commissioners for the purposes set forth hereunder. The Commission acknowledges where the Grantee is a political subdivision of the State of Florida it is authorized to act in accordance with the Grantee's purchasing ordinance(s), laws, rules and regulations.

14.00 Expiration of Agreement: The Grantee agrees to complete the Project on or before June 30, 2022. If the Grantee does not complete the Project within this time period, this agreement will expire. Expiration of this agreement will be considered termination of the Project and the procedure established in Section 8.00 of this agreement shall be initiated. For the purpose of this Section, completion of project is defined as the latest date by which all required tasks have been completed, as provided in

the project description (Exhibit "A"). Unless otherwise extended by the Commission, all reimbursement invoices must be received by the Commission no later than August 15, 2022.

15.00 Agreement Format: All words used herein in the singular form shall extend to and include the plural. All words used in the plural form shall extend to and include the singular. All words used in any gender shall extend to and include all genders.

16.00 Execution of Agreement: This agreement may be simultaneously executed in a minimum of two counterparts, each of which so executed shall be deemed to be an original, and such counterparts together shall constitute one in the same instrument.

17.00 Vendors and Subcontractors Rights: Vendors (in this document identified as Grantee) providing goods and services to the Commission will receive payments in accordance with Section 215.422, Florida Statutes. The parties hereto acknowledge Section 215.422, Florida Statutes, and hereby agree that the time in which the Commission is required to approve and inspect goods and services shall be for a period not to exceed eleven (11) working days upon receipt of a proper invoice. The Florida Department of Transportation has 20 days to deliver a request for payment (voucher) to the Department of Financial Services. The twenty (20) days are measured from the latter of the date the invoice is received or the goods or services are received, inspected, and approved.

If a payment is not available within forty (40) days after receipt of the invoice and receipt, inspection and approval of goods and services, a separate interest penalty at a rate as established pursuant to Section 55.03(1), Florida Statutes will be due and payable, in addition to the invoice amount to the Grantee. Interest penalties of less than one (1) dollar will not be enforced unless the Grantee requests payment. Invoices that have to be returned to a Grantee because of Grantee preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the Commission.

A Vendor Ombudsman has been established within the Department of Management Services. The duties of this individual include acting as an advocate for vendors who may be experiencing problems in obtaining timely payment(s) from the Commission. The Vendor Ombudsman may be contacted at (850) 413-5516.

18.00 Payment to Subcontractors: Payment by the Grantee to all subcontractors with approved third-party contracts shall be in compliance with Section 287.0585, Florida Statutes. Each third-party contract from the Grantee to a subcontractor for goods or services to be performed in whole or in part with Transportation Disadvantaged Trust Fund moneys, must contain the following statement:

When a contractor receives from a state agency any payment for contractual services, commodities, supplies, or construction contracts, except those construction contracts subject to the provisions of chapter 339, the contractor shall pay such moneys received to each subcontractor and supplier in proportion to the percentage of work completed by each subcontractor and supplier at the time of receipt of the payment. If the contractor receives less than full payment, then the contractor shall be required to disburse only the funds received on a pro rata basis with the contractor, subcontractors, and suppliers, each receiving a prorated portion based on the amount due on the payment. If the contractor without reasonable cause fails to make payments required by this section to

subcontractors and suppliers within 7 working days after the receipt by the contractor of full or partial payment, the contractor shall pay to the subcontractors and suppliers a penalty in the amount of one-half of 1 percent of the amount due, per day, from the expiration of the period allowed herein for payment. Such penalty shall be in addition to actual payments owed and shall not exceed 15 percent of the outstanding balance due. In addition to other fines or penalties, a person found not in compliance with any provision of this subsection may be ordered by the court to make restitution for attorney's fees and all related costs to the aggrieved party or the Department of Legal Affairs when it provides legal assistance pursuant to this section. The Department of Legal Affairs may provide legal assistance to subcontractors or vendors in proceedings brought against contractors under the provisions of this section.

19.00 Modification: This Agreement may not be changed or modified unless authorized in writing by both parties.

IN WITNESS WHEREOF, the parties hereto have caused these presents be executed, the day and year first above written.

**GRANTEE: TAYLOR COUNTY BOARD OF
COUNTY COMMISSIONERS**

**COMMISSION FOR THE TRANSPORTATION
DISADVANTAGED**

BY: _____

BY: _____

TITLE: _____

TITLE: Executive Director (Commission Designee)

EXHIBIT "A"
PROJECT DESCRIPTION AND RESPONSIBILITIES:
PLANNING

This exhibit forms an integral part of that Grant Agreement, between the State of Florida, Commission for the Transportation Disadvantaged and Taylor County Board of County Commissioners, Post Office Box 620, Perry, Florida 32348.

I. PROJECT LOCATION: Taylor County(ies)

II. PROJECT DESCRIPTION: This project provides for the accomplishment of the duties and responsibilities of the Designated Official Planning Agency as set forth in Chapter 427, Florida Statutes, Rule 41-2, Florida Administrative Code, Commission policies and the Fiscal Year 2021-22 Program Manual and Instructions for the Planning Grant. The project period will begin on the date of this agreement and will end on the date indicated in Section 14.00 hereof. Specific required tasks are as follows:

TASK 1: **Weighted value = 17%**
Jointly develop and annually update the Transportation Disadvantaged Service Plan (TDSP) with the community transportation coordinator (CTC) and the Local Coordinating Board (LCB).

Deliverable: Complete initial TDSP or annual updates. Must be approved by the LCB no later than June 30th of the current grant cycle.

TASK 2 A: **Weighted value = 15%**
When necessary and in cooperation with the LCB, solicit and recommend a CTC. The selection will be accomplished, to the maximum extent feasible, through public competitive bidding or proposals in accordance with applicable laws and rules. Such recommendation shall be presented to the Commission by planning agency staff or their designee as needed.

Deliverable:
Planning agency's letter of recommendation and signed resolution.

OR

TASK 2 B:
Provide staff support to the LCB in conducting an annual evaluation of the CTC, including local developed standards as delineated in the adopted TDSP. Assist the Commission in joint reviews of the CTC.

Deliverable:
LCB and planning agency selected CTC evaluation worksheets pursuant to the most recent version of the Commission's CTC Evaluation Workbook.

TASK 3:**Weighted value = 40%**

Organize and provide staff support and related resources for at least four (4) LCB meetings per year, holding one meeting during each quarter. Exceptions to reschedule meeting(s) outside of a quarter due to the imminent threat of a natural disaster may be granted by the Commission.

Provide staff support for committees of the LCB.

Provide program orientation and training for newly appointed LCB members.

Provide public notice of LCB meetings in accordance with the most recent LCB and Planning Agency Operating Guidelines.

LCB meetings will be held in accordance with the Commission's most recent LCB and Planning Agency Operating Guidelines and will include at least the following:

1. Agendas for LCB meetings. Agenda should include action items, informational items and an opportunity for public comment.
2. Official minutes of LCB meetings and committee meetings (regardless of a quorum). A copy will be submitted along with the quarterly report to the Commission. Minutes will at least be in the form of a brief summary of basic points, discussions, decisions, and recommendations. Records of all meetings shall be kept for at least five years.
3. A current full and active membership of voting and non-voting members to the LCB. Any time there is a change in the membership, provide the Commission with a current membership roster and mailing list of LCB members.
4. A report of the LCB membership's attendance at the LCB meeting held during this grant period. This would not include committee meetings.

Deliverable: LCB Meeting agendas; minutes; membership roster; attendance report; copy of public notice of meetings; training notification.

TASK 4:**Weighted value = 4%**

Provide at least one public workshop annually by each LCB, and assist the Commission, as requested, in co-sponsoring public workshops. This public workshop must be held separately from the LCB meeting. It may, however, be held on the same day as the scheduled LCB meeting. It could be held immediately following or prior to the LCB meeting.

Deliverable: Public workshop agenda and minutes of related workshop only. The agenda and minutes must be separate documents and cannot be included in the LCB meeting agenda and minutes, if held on the same day. Minutes may reflect "no comments received" if none were made.

TASK 5:**Weighted value = 4%**

Develop and annually update by-laws for LCB approval.

Deliverable: Copy of LCB approved by-laws with date of update noted on cover page and signature of LCB Chair or designee.

TASK 6:**Weighted value = 4%**

Develop, annually update, and implement LCB grievance procedures in accordance with the Commission's most recent LCB and Planning Agency Operating Guidelines. Procedures shall include a step within the local complaint and/or grievance procedure that advises a dissatisfied person about the Commission's Ombudsman Program.

Deliverable: Copy of LCB approved Grievance Procedures with date of update noted on cover page.

TASK 7:**Weighted value = 4%**

Review and comment on the Annual Operating Report (AOR) for submittal to the LCB, and forward comments/concerns to the Commission.

Deliverable: Cover Page of AOR, signed by CTC representative and LCB Chair.

TASK 8:**Weighted value = 4%**

Research and complete the Actual Expenditures Report (AER) for direct federal and local government transportation funds to the Commission no later than September 15th. Complete the AER, using the Commission approved form.

Deliverable: Completed AER in accordance with the most recent Commission's AER instructions.

TASK 9:**Weighted value = 4%**

Complete quarterly progress reports addressing planning accomplishments for the local transportation disadvantaged program as well as planning grant deliverables; including but not limited to, consultant contracts, special studies, and marketing efforts.

Deliverable: Complete Quarterly Progress Reports submitted with invoices. Quarterly Report must be signed by planning agency representative. Electronic signatures are acceptable.

TASK 10:**Weighted value = 4%**

Planning agency staff shall attend at least one Commission sponsored training, including but not limited to, the Commission's regional meetings or annual training workshop.

Deliverable: Documentation related to attendance at such event(s); including but not limited to sign in sheets.

III. Special Considerations by Planning Agency:

Not Applicable

IV. Special Considerations by Commission:

Not Applicable

FM/JOB No(s). 43202911401

CONTRACT NO.

AGREEMENT

DATE

EXHIBIT "B"
PROJECT BUDGET AND CASHFLOW

This exhibit forms an integral part of that certain Grant Agreement between the Florida Commission for the Transportation Disadvantaged and Taylor County Board of County Commissioners, Post Office Box 620, Perry, Florida 32348.

I. PROJECT COST:

Estimated Project Cost shall conform to those eligible Costs as indicated by Chapter 427, Florida Statutes, Rule 41-2, Florida Administrative Code, Commission policies, and the Fiscal Year 2021-22 Program Manual and Instructions for the Planning Grant. For the required services, compensation shall be the total maximum limiting amount of \$20,444.00 for related planning services in Taylor County(ies)

Task 1	17%	\$3,475.48
Task 2	15%	\$3,066.60
Task 3	40%	\$8,177.60
Task 4	4%	\$817.76
Task 5	4%	\$817.76
Task 6	4%	\$817.76
Task 7	4%	\$817.76
Task 8	4%	\$817.76
Task 9	4%	\$817.76
Task 10	4%	\$817.76
<hr/> TOTAL:		<hr/> \$20,444.00

II. SOURCE OF FUNDS

Commission for the Transportation Disadvantaged
State Funds (100%)

\$20,444.00

Total Project Cost

\$20,444.00

III. CASH FLOW – Not applicable. Grantee will be paid based on satisfactory performance of each task detailed in Exhibit A.

FY 21/22 Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May June

FM/JOB No(s). 43202911401

CONTRACT NO.

AGREEMENT DATE

EXHIBIT "C" PLANNING

This exhibit forms an integral part of that certain Grant Agreement between the Florida Commission for the Transportation Disadvantaged and Taylor County Board of County Commissioners, Post Office Box 620, Perry, Florida 32348.

THE GRANTEE SHALL SUBMIT THE FOLLOWING REQUIRED DOCUMENTS AND CERTIFICATIONS:

DOCUMENTS:

1. Submit progress reports to the Commission quarterly. Finished products such as, but not limited to, the Coordinating Board minutes, by-laws, grievance procedures, and the Transportation Disadvantaged Service Plan, shall be submitted to the Commission. Progress reports and finished products are required to accompany all reimbursement invoices. Invoices and deliverables shall be submitted electronically to:

Florida Commission for the Transportation Disadvantaged
FLCTDInvoice@dot.state.fl.us

THIRD PARTY CONTRACTS: The Grantee must certify to all third party contracts pursuant to Section 9.10 except that written approval is hereby granted for:

1. Contracts furnishing contractual services or commodities from a valid State or inter-governmental contract as set forth in Section 287.042(2), Florida Statutes.
2. Contracts furnishing contractual services or commodities for an amount less than Category II as set forth in Section 287.107(1)(b), Florida Statutes.
3. Contracts for consultant services for an amount less than Category I as set forth in Section 287.017(1)(a), Florida Statutes.

FM/JOB No(s). 43202911401

CONTRACT NO.

AGREEMENT DATE

EXHIBIT "D"

STATE FINANCIAL ASSISTANCE (FLORIDA SINGLE AUDIT ACT)

THE STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

Awarding Commission for the Transportation Disadvantaged/Florida
Agency: Department of Transportation
State Project COMMISSION FOR THE TRANSPORTATION DISADVANTAGED
Title: (CTD)
PLANNING GRANT PROGRAM
CSFA Number: 55.002
***Award Amount:** \$20,444.00

*The state award amount may change with supplemental agreements

Specific project information for CSFA Number 55.002 is provided at:

<https://apps.fldfs.com/fsaa/searchCatalog.aspx>

COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT:

State Project Compliance Requirements for CSFA Number 55.002 are provided at:

<https://apps.fldfs.com/fsaa/searchCompliance.aspx>

The State Projects Compliance Supplement is provided at:

<https://apps.fldfs.com/fsaa/compliance.aspx>



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

GARY KNOWLES, Clerk of Court
Post Office Box 620
Perry, Florida 32348
(850) 838-3508 Phone
(850) 838-3549 Fax

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

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

Upon motion of Commissioner _____ with second by Commissioner _____ and a vote of _____ the Board of Taylor County Board of County Commissioners, adopt the following resolution:

AUTHORIZING RESOLUTION

A RESOLUTION of the *Taylor County Board of County 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 Thomas Demps, Chairman to execute the grant agreement, amendments, warranties, certifications, and any other documents which may be required in connection with the agreement with the Florida Commission for the Transportation Disadvantaged on behalf of the Taylor County Board of County Commissioners.

DULY PASSED AND ADOPTED IN REGULAR SESSION THIS 22nd DAY OF JUNE 2021.

**Board of County Commissioners
Taylor County, Florida**

By: _____
Thomas Demps, Chairman

Attest: _____
Gary Knowles, Clerk

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The Bishop Law Firm, P.A.
Attorneys at Law

CONRAD C. BISHOP, JR.
CONRAD C. "SONNY" BISHOP, III

POST OFFICE BOX 167
411 N. WASHINGTON STREET
PERRY, FLORIDA 32348

IN MEMORIAL OF
KATHLEEN MCCARTHY BISHOP 1966-2013
(850) 584-6113
FAX (850) 584-2433

June 14, 2021

VIA E-MAIL

Donald R. Curtis, III
Attorney at Law
103 North Jefferson Street
Perry, Florida 32347

Sidney C. Bigham, III
BERGER SINGERMAN
313 N. Monroe Street, Suite 301
Tallahassee, Florida 32301

Dear Ray and Sid:

I have reviewed the amended Ordinance and changed some wording.

Enclosed please find the amended Ordinance plus a notice to go in the newspaper along with an e-mail, etc., to Hon. Gary Knowles and Ms. LaWanda Pemberton.

If you have a question, please let me know.

Thank you.

Respectfully,



Conrad C. Bishop, Jr.

CCB/kp

Enclosure

Cc: Hon. Gary Knowles (via e-mail)
Ms. LaWanda Pemberton (via e-mail)

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

June 14, 2021

VIA E-MAIL

Ms. LaWanda Pemberton
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Hon. Gary Knowles
Clerk of Court
Post Office Box 620
Perry, Florida 32348

Re: Ordinance and Notice on Mud Bogging

Dear LaWanda and Gary:

Please find enclosed the revised Ordinance on the Mud Bogging plus a Notice to go in the newspaper.

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

Enclosures

Cc: Mr. Donald R. Curtis, III (via e-mail)
Mr. Sidney C. Bigham, III (via e-mail)

ORDINANCE NO.: _____

AN ORDINANCE OF TAYLOR COUNTY, FLORIDA; AMENDING ORDINANCE 2004-4 (COUNTY CODE §§ 10-41 through 10-100), CREATING AN EXCEPTION TO CONTIGUOUS LANDOWNER WAIVER REQUIREMENT UNDER CERTAIN CIRCUMSTANCES; TO PROVIDE SEVERABILITY AND EFFECTIVE DATE; AND REPEAL ALL ORDINANCES IN CONFLICT HEREWITH.

WHEREAS, in accordance with Florida Statutes, Chapter 126, the Florida Legislature granted the Board of County Commissioners the authority to create and administer regulations regarding public events; and

WHEREAS, the County had previously established rules regulating mud bogging events by passing Ordinance 2001-12 (later amended by Ordinance 2004-4), the same being codified as Article II, §§ 10-41 through 10-100 of the Taylor County Code; and

WHEREAS, §10-63 states, with regard to such a mud bogging event, "...The owner, exact location, legal description, area and shape of all lands to be used for parking or other uses incidental to the event. All mud bogging (or other similarly noisy activities), shall be located a minimum of 660 feet from the nearest property line, unless a waiver signed by the adjoining property owner(s) is submitted with application for license."; and

WHEREAS, other portions of §§ 10-41 through 10-100 require waivers to be executed by landowners contiguous the event property if event activities are to occur within 660 feet of said contiguous property's shared boundary; and

WHEREAS, the County Commission recognizes that, as it relates to such 660 foot buffer, there should be a distinction between transit to and from such an event, and all other mud bogging related activities; and

WHEREAS, the County wishes to amend its Code of Ordinances in order to recognize said distinction as it relates to obtaining a mud bogging event permit.

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

SECTION 1. Recitals.

The foregoing recitals are true and correct and incorporated herein by reference.

SECTION 2. Amendment of Code.

Chapter 10, Article II, §§ 10-41 through 10-100, is amended as follows:

ARTICLE II. - MUD-BOGGING EVENTS

DIVISION 1. - GENERALLY

Sec. 10-41. - Definitions.

Automobile parking space, when required by this article, means any space permanently maintained for the duration of the outdoor event with not less than 144 square feet of usable area, and not less than eight feet wide at any place, on or contiguous to the land on which the outdoor event is conducted, so located and arranged as to permit the parking of, and be readily accessible under its own power to, a passenger automobile of average size.

Event means any mud-bogging where participants are paid or admission is charged that is an event, and/or where 25 trucks or 50 people are present.

Sec. 10-42. - Penalties.

The penalty for violation of the requirements for this article is \$1,000.00 dollars for the first offense, and \$5,000.00 for each offense thereafter. Said violation is a civil infraction.

Secs. 10-43—10-60. - Reserved.

DIVISION 2. - LICENSE

Sec. 10-61. - Required; time for filing application.

- a) Every person conducting, managing or carrying on an event shall first procure a permit and pay a permit and license fee in the amount set forth in section 10-63.
- b) An application for a license for an event shall be filed not less than 60 days prior to the beginning of such event, or not less than five days after the effective date of the ordinance from which this article derives.

Sec. 10-62. - Issued only by the board of county commissioners.

Except as otherwise provided in this article, a license required by this article shall not be issued except upon the order of the board of county commissioners after the board has approved a mud-bogging permit for the event as specified in this article.

Sec. 10-63. - Application—Contents required.

An application for a license for a mud-bogging event shall include:

- 1) The applicant's full name and the physical address where any notice or other correspondence may be sent by certified mail, return receipt requested, (a post office box may not be given) along with a current picture identification of the applicant which will be photocopied.
- 2) The owner, exact location, legal description, area and shape of the premises on which it is planned to conduct the event.
- 3) The owner, exact location, legal description, area and shape of all lands to be used for parking or other uses incidental to the event. All mud bogging (or other similarly noisy activities) shall be located a minimum of 660 feet from the nearest property line, unless a waiver signed by the adjoining property owner(s) is submitted with application for license.
- 4) The date or dates and the hours during which the outdoor event is to be conducted, and during which the premises will be under the control of the applicant.
- 5) An estimate of the minimum and maximum numbers of customers, spectators, participants and other persons expected to attend the event for each day it is conducted.
- 6) A statement whether security will be provided by a private security operator or whether arrangements have been made for security to be provided by off-duty county deputy sheriffs through the sheriff's office. If private security is being used, a sworn statement from the private security operator is needed. Such sworn statement shall set forth the name and address of the private

security operator and certify that all guards to be used are licensed and bonded and do not have a felony record or a criminal history of any violence. If off-duty deputy sheriffs are being used, then a statement from the sheriff's office is needed which states that the sheriff has approved this off-duty work.

- 7) A statement as to what medical/ambulance services will be provided.
- 8) Such other information pertinent to the outdoor event as the board of county commissioners or any other county officer finds necessary and requires in order to determine whether or not the license should be granted and, if granted, the conditions of such license. Such information must be provided to the applicant within 30 days of his or her application.
- 9) A consent to the entry at any time in the course of his or her duties of any emergency personnel (EMS), peace officer, member or employee of the board of county commissioners, county manager, county engineer, county forester or county fire chief or state fire marshal, sheriff, county health officer and any other county officer or state officer in the performance of his or her duties.
- 10) A license fee of \$250.00.

Sec. 10-64. - Same—Accompanying documents.

At the time of filing an application for a license for an outdoor event, the applicant, at the same time, shall also file:

- 1) Four copies of a map drawn to scale of at least one inch to 400 hundred feet, showing:
 - a. The location of the property concerned;
 - b. The location of all highways, roads, lots and parcels of land within 660 feet of the exterior boundaries of the proposed use;
 - c. The location of the parking area and all other areas to be used for other uses incidental to the event;
 - d. All interior access ways;
 - e. Access to the property;
 - f. The location of all toilet, medical, drinking and other facilities;
- 2) A certified list, as shown on the latest available assessment roll of the county of the names and addresses of all persons to whom all property is assessed within 660 feet of the exterior boundaries of the proposed use;
- 3) A document showing that the applicant is the owner of the premises, or an agreement in writing signed by the owner permitting such use of the premises and the filing of the application;
- 4) An agreement signed by the applicant and by the owner of the subject premises that they will reimburse all owners and occupants of property

adjoining the subject premises for all damages of any kind to such owners or occupants or to their property caused by the applicant, owner of the subject premises, or by any person attending the event with knowledge of the applicant, which damage would not have occurred had the event not been held; and

- 5) A standard hold harmless and indemnification form completed and executed by the applicant and the owner of the subject premises stating that they will each indemnify and the county and the sheriff, as well as the board of county commissioners, all county employees, agents, appointees, and designees from any and all manner of action or actions, cause and causes of action, suits, damages, judgments, and claims of any kind whatsoever which may result from or be in any way connected or related to the event.

Sec. 10-65. - Public hearings.

- a) Required. Upon receipt of an application for a license to conduct an event, the board of county commissioners shall determine whether or not more 1,000 persons will attend the event. In making such determination, the board may consider but is not bound by the number stated in the application. If the board finds that not more than 1,000 persons will attend the event and also makes the findings required in section 10-66, then the board may, without holding a public hearing, grant the license. Such license shall not permit more than one thousand (1,000) to attend. Otherwise, the commission shall set the application for hearing. The applicant will pay all advertising cost for public hearings.
- b) Notice of public hearing. The clerk of the court of the county shall serve notice, by certified mail return receipt requested, of the time and place of a hearing required by section 10-66, and not less than (5) days before such hearing serve notice of the time and place of hearing upon all persons whose names and addresses appear upon the latest available assessment roll of the county as owning property within 660 feet of the exterior boundaries of the proposed use.

Sec. 10-66. - Grant or denial conditions.

A license required by this article shall be granted or denied by the board of county commissioners. A license shall not be granted unless the board of county commissioners also finds that the proposed event will not in any way substantially jeopardize, adversely affect, endanger or otherwise constitute a menace to the public health, safety or general welfare, or be materially detrimental to the property of other persons located in the vicinity of such use. The board of county commissioners may find that a location is unsuitable even if in the proper zone.

Sec. 10-67. - Number of participants; dates and hours; conditions.

- a) A license for an event shall state the maximum number of participants permitted. In deciding this maximum, the board of county commissioners may be guided by, but is not bound by the estimate stated in the application for a license.
- b) A license for an event shall state the dates and hours during which the event may be conducted. Unless otherwise approved by the board, the hours will be limited to between 7:00 a.m. and 7:00 p.m.
- c) In granting a license, the board of county commissioners may attach such conditions as it finds necessary to accomplish the purpose of this ordinance, including, but not limited to:
 - 1) Provisions for cleaning up the premises after the termination of the outdoor event;
 - 2) Advertising permitted, including advertising by radio, television or loudspeaker;
 - 3) Assuring that the number attending does not exceed the number permitted by the license;
 - 4) Such other conditions as the board finds necessary for reasons of health, sanitation, supply of food, supply of water, or promotion of the general welfare.
- d) Such conditions shall appear on the license.

Sec. 10-68. - Modification, suspension or revocation.

After a hearing, the board of county commissioners may revoke, suspend or modify a license for an event for any just reason, including but not limited to any non-compliance with any ordinance, state law, or county or state rule.

Secs. 10-69—10-90. - Reserved.

DIVISION 3. - REQUIREMENTS OF LICENSEE

Sec. 10-91. - Limitations.

- a) Dates and hours. The licensee shall operate the event only on those days and during the hours specified on the license.
- b) Admission and number of participants. The licensee shall not admit any person to an event if such admission would result in a greater number of persons present than permitted by the license.

Sec. 10-92. - Advertising.

A person shall not advertise or announce by any means or medium, including but not limited to pamphlets, handbills, newspapers, radio and television, the holding of an event prior to the granting of a license permitting such event. The licensee or other person shall not print, distribute, broadcast or use any such advertising or announcement, or any other advertising of the event, which has not first been approved by the board of county commissioners.

Sec. 10-93. - Access ways.

- a) The licensee shall provide all exterior and interior access ways that the sheriff, the fire chief and the county engineer find necessary for the use of participants at the event, all exterior and interior access ways shall be clearly delineated by means of curbs or buffers on the ground. A person shall not occupy any such access way except for the purpose of access or to cross the same.

b) Special Access.

- 1) If ingress and egress to the event is by way of a non-public roadway, the applicant shall ensure one (1) lane of traffic (maintained road surface - not including ditch) at least ten (10) feet wide is reserved for the exclusive use of: (i) EMS for ingress and egress to the event, (ii) for property owners whose property is adjacent to the non-public roadway ("Adjacent Owners") for ingress and egress to their own property, and (iii) as an exit lane for patrons. Said dedicated lane shall be cordoned off from unauthorized use by any means necessary (at a minimum, traffic control cones should be deployed approximately every 50 feet along the edge(s) of said dedicated lane). The Applicant will also ensure that the Adjacent Landowners' primary means of access to his or her property remains unobstructed.

Sec. 10-94. - Parking.

Every premises on which an event is conducted shall have on such premises or contiguous thereto automobile parking spaces equal to one-fifth of the number of persons which the license permits to attend the said event unless the county engineer finds that a smaller number is sufficient, in which case the parking area shall be graded, marked and separated by a physical barrier from the area where the patrons will watch the performance. At all times between (1) hour before the beginning of the outdoor event and (1) hour after its termination, the licensee shall provide parking attendants at all entrances, exits and within the parking lots.

Sec. 10-95. - Communication system.

The licensee shall install and at all times during which the event is in progress maintain an emergency communications system which the sheriff, the county forester and the fire chief find adequate for fire and police protection.

Sec. 10-96. - Fire protection.

The licensee shall provide all fire protection and fire safety measures as the county forester and the county fire chief find necessary to protect those attending the event.

Sec. 10-97. - Security guards.

The licensee shall provide one licensed and bonded security guard supplied by a private security operator or one off-duty county deputy sheriff hired through the sheriff's office for each 200 persons which the license permits to attend, whether actually present or not, shall be constantly in attendance during the entire time the event is in progress, and shall devote his or her entire time and attention to keeping order, and observing and enforcing all applicable statutes and ordinances, including the provisions of this article. No private security guard may be a convicted felon or have a criminal record that includes a crime of violence.

Sec. 10-98. - Drinking water.

a) The licensee shall provide drinking water that is safe and meets the requirements of Florida Statutes, Florida Accessibility Code and Florida Administrative Code, and meets the following standards:

- 1) One water supply for over 50 through 100 persons;
- 2) Two water supply for more than 100 but less than 500 persons;
- 3) One additional water supply for each additional 500 persons or fraction thereof.

b) If the county health officer finds that lesser or different facilities are sufficient instead of the above, the licensee shall provide such facilities.

Sec. 10-99. - Sanitary facilities.

- a) Sanitary facilities shall be provided as required by the county health officer.
- b) The licensee shall be responsible for all commercial waste and shall be responsible for paying for the pick up of all waste generated.

Sec. 10-100. - Alcohol or drugs.

A person shall not enter, be or remain on any part of the premises on which an event is conducted while in the possession of, consuming, using or under the influence of any alcoholic beverage or drugs. The license shall not permit any such person to enter or remain upon the licensed premises.

SECTION 3. Severability.

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

SECTION 4. Effective Date.

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 ____ day of _____, 2021.

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

BY: _____
THOMAS DEMPS, Chairperson

ATTEST:

GARY KNOWLES, Clerk

NOTICE (PURSUANT TO FLORIDA
STATUTE 125.66)

Notice is hereby given that the Board of County Commissioners of Taylor County, Florida will hold a public hearing on the passage of the proposed Ordinance amending Ordinance 2004-4, the public hearing shall be held at the Board of County Commission Meeting Room, Taylor County Courthouse Annex, Old Post Office Building in Perry, Florida, at the regular board meeting on _____, 2021, at _____. The title of the proposed ordinance is:

**AN ORDINANCE OF TAYLOR COUNTY, FLORIDA;
AMENDING ORDINANCE 2004-4 (COUNTY CODE §§
10-41 THROUGH 10-100), CREATING AN EXCEPTION
TO CONTINGUOUS LANDOWNER WAIVER
REQUIREMENT UNDER CERTAIN CIRCUMSTANCES;
TO PROVIDE SEVERABILITY AND EFFECTIVE DATE;
AND REPEAL ALL ORDINANCES IN CONFLICT
HEREWITH.**

The proposed ordinance may be inspected by the public at the Clerk of the Circuit Court's Office at the Taylor County Courthouse, Perry, Taylor County, Florida.

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

DATED this _____ day of _____, 2021, by GARY KNOWLES, Clerk of the Circuit Court and Clerk of the Board of County Commissioners of Taylor County, Florida.

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The Bishop Law Firm, P.A.
Attorneys at Law

CONRAD C. BISHOP, JR.
CONRAD C. "SONNY" BISHOP, III

POST OFFICE BOX 167
411 N. WASHINGTON STREET
PERRY, FLORIDA 32348

IN MEMORIAL OF
KATHLEEN MCCARTHY BISHOP 1966-2013

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

June 14, 2021

VIA E-MAIL AND REGULAR MAIL

Hon. Gary Knowles
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: Request for Opinion from the Attorney General re: Seawalls

Dear Gary and LaWanda:

Please find enclosed a letter I received from Ms. Teresa L. Mussetto, Senior assistant Attorney General.

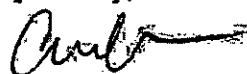
I really was not too surprised by this as times have changed since I last asked for an opinion from this office.

I have serious concerns that we will get an opinion with a reading of the last paragraph of this letter.

I would like to present this to the Board.

Thank you and I hope you are doing fine.

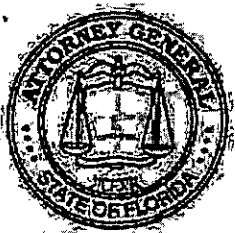
Respectfully,



Conrad C. Bishop, Jr.

CCB/kp

enclosure



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL
Opinions Section

PL-01 The Capitol
Tallahassee, FL 32399-1050
Phone (850) 245-0140 Fax (850) 922-3969
<http://www.myfloridalegal.com>

June 8, 2021

Thomas Demps
Chairman
Taylor County Board of County Commissioners
201 East Green Street
Perry, Florida 32347

Conrad C Bishop Jr.
Taylor County Attorney
411 N Washington St
The Bishop Law Firm, P.A.
PO Box 167
Perry, FL 32348-0167

Dear Mr. Demps and Mr. Bishop,

Our office has received the opinion request (dated June 3, 2021) submitted on behalf of Taylor County. To ensure that this office is fully apprised of the facts and the position of the requesting party as to applicable law, this office has adopted policies that require a memorandum of law and certification of counsel.

In reviewing your request, we have found that you have neglected to include the item(s) described below.

- A. ☒ You did not provide a certification of counsel.
- B. ☐ In the certification of counsel that you provided, you have not certified:
[1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.]
- C. ☒ You did not provide a memorandum of law. In your memorandum of law:
1. Please include a comprehensive statement of facts, as applicable to each issue.
 2. Please analyze relevant statutory and case law applicable to your request pertaining to the use of county funds.
 3. Please discuss the part(s) of chapter 253 the county might propose to enforce, and how such provisions apply to the described circumstances.
 4. To the extent your request seeks an interpretation of the county's code of ordinances, please be advised that opinions "generally are not issued on questions requiring an interpretation only of local codes, ordinances, or charters rather than the provisions of state law. Instead such requests will usually be referred to the

attorney for the local government in question." Requesting an Attorney General Opinion. <http://myfloridalegal.com/pages.nsf/Main/DD177569F8FB0F1A85256CC6007B70AD>.

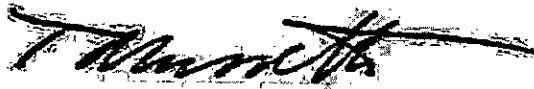
D. The memorandum of law included with your opinion request fails to include a sufficient statement of the facts involved, legal analysis, citations to relevant authorities and counsel's opinion as applied to the circumstances giving rise to the question.

E. x You have not included the following documents: resolution of the Taylor County Board of County Commissioners directing the County Attorney to request an Attorney General Opinion, or minutes reflecting the Commission's vote on such matter.

We will not act upon your request until you have provided us with this information. The requested documentation is due to us in 30 days. If not received by that date, we may consider the request withdrawn and close the file. This office typically responds to opinion requests in the order they are received.

We endeavor to issue opinions as soon as possible. However, it is common for a response to be issued within three-to-six months. Please be advised there are many circumstances under which the Attorney General may exercise discretion to decline to issue an opinion.

Sincerely,



Teresa L. Mussetto
Senior Assistant Attorney General

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



The Board to consider appointment of one member to the Taylor County Recreation Advisory Board (TCRAB)

MEETING DATE REQUESTED:

June 22, 2021

Statement of Issue: To fill one opening on the TCRAB.

Recommended Action: Appoint 1 member

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: LaWanda Pemberton, County Administrator

Contact: 850-838-3500 ext. 6

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The TCRAB is a seven member board and currently has one vacancies, due to recent resignations of members. The vacancies have been advertised in the local newspaper.

Two applications were received prior to the agenda deadline.

Options: Appoint/Not appoint applicant

Attachments: Applications
TCRAB Committee Roster

Taylor County Recreation Advisory Board (TCRAB) as of 04.23.2021

Name	Represents	Address	Email	Phone Number	Term	Term Began	Term End
Sherry Blanton	1)Trail 2)Soccer 3)Baseball	1720 Fortner Dr. Perry, FL 32347	Jerez1388@hotmail.com	838.7889 (home) 584.0635 (work)	3 Years	02.19.2019	02.19.2022
Alan C Hall	City Council	224 S. Jefferson St. Perry, FL 32347	alanhall@fairpoint.net ; councilmanhall@fairpoint.net	843.3418 (cell)	N/A	N/A	N/A
William Hall	1)Baseball 2)Soccer 3)Football	2730 Lundy Lane Perry, FL. 32347	Wthj08@gmail.com	843.1180 (home) 223.1360 (work)	3 years	03.02.2020	03.02.2023
Greg Mullins	Parks & Rec Manager	1685 US 19 Perry, FL 32347	Rec.coordinator@taylorcountygov.com	843.5789 (cell)	N/A	N/A	N/A
Jamie English	BOCC	201 E Green St Perry, FL 32347	jenglish@taylorcountygov.com	838.6766 (cell)	N/A	N/A	N/A
George Pridgeon	1)Baseball 2)Soccer 3)Football	103 Bishop Blvd Perry, FL 32347	georgepridgeon@gmail.com	843.1722 (cell)	3 years	03.01.2021	03.01.2024
Tasha Towles	1)Trail 2)Baseball 3)Softball	830 E. Cherry St. Perry, FL. 32347	tashatowles@gmail.com	843.1773 (cell)	3 years	03.16.2021	03.16.2024
Beth Flowers	1)Baseball 2)Football 3)Softball	4868 Turner Rd. Perry, FL. 32348	Bethflowers2414@icloud.com	838.6856 (cell)	3 years	04.05.2021	04.05.2024
Cori Johnson	1)Baseball 2)Football 3)Softball	106 Judson Dr. Perry, FL 32348	Corijohnson87@gmail.com	850.843.2177 (cell)	3 years	04.20.2021	04.20.2024
LaWanda Pemberton	County Administrator	201 E Green St. Perry, FL. 32347	L.Pemberton@taylorcountygov.com	850.838.3500 ext. 106	N/A	N/A	N/A

JAMIE ENGLISH
District 1

JIM MOODY
District 2

MICHAEL NEWMAN
District 3

PAM FEAGLE
District 4

THOMAS DEMPS
District 5



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

GARY KNOWLES, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

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

CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-8113 Phone
(850) 584-2433 Fax

Application for the Taylor County Recreation Advisory Board (TCRAB)

Name: Justin B Dean

Address: 2130 E US 27 HWY

Phone: Home: 850 584 2456 Work: 850 223 2600 Fax: 850 223 2636

Email: justinbradleydean@gmail.com

Please answer the following questions (use additional pages if necessary)

- | | | |
|---|---|----|
| 1. Are you 18 years old or older? | <input checked="" type="checkbox"/> Yes | No |
| 2. Are you a resident of Taylor County? | <input checked="" type="checkbox"/> Yes | No |
| 3. Are you a registered voter in Taylor County? | <input checked="" type="checkbox"/> Yes | No |
| 4. Are you willing to spend up to eight (8) hours per month for meetings and workshops? | <input checked="" type="checkbox"/> Yes | No |
| 5. Are you willing to attend all Board Meetings (emergencies excluded)? | <input checked="" type="checkbox"/> Yes | No |

Education:

Are you a High School Graduate? ☒ Yes No

Name of School: Taylor County High School

Address: Perry FL

Post-Secondary Education:

Name of School: North Florida Community College

Address: Madison Fl

Technical Training:

Name of School: _____

Address: _____

Certificates or Licenses Held:

Please List: _____

College Courses or Graduate:

Name of School: Florida State University

Address: Tallahassee FL

6. Do you or any family member have any affiliation with any business or company that has a vendor relationship with the Taylor County BCC or any other contractual relationship with the Taylor County Board of County Commissioners?

Yes

No

If Yes, please explain:

7. Please list Board/Business/Volunteer/Work Experience:

Coaching for TCFPA

8. Why do you wish to serve on the Taylor County Recreation Advisory Board?

To help the youth of Taylor County have more REC opportunities

9. Have you ever been charged with a misdemeanor or felony in any state or federal court? If yes, please explain in detail:

NO

10. The Taylor County Recreation Advisory Board representatives all sports played at the Taylor County Sports Complex. Please indicate which sport you would like to represent from the following choices in ranking order; first choice, second choice, and third choice and list your experience in each sport.

Rank/Choice: 2 Soccer: Played in HS

Rank/Choice: 4 Football: _____

Rank/Choice: 3 Baseball: Played REC / School

Rank/Choice: 1 Softball: Daughter currently plays

Rank/Choice: 5 Basketball: _____

Rank/Choice: 6 Tennis: _____

Rank/Choice: 7 Users of the Trail: _____

11. The TCRAB will be meeting one or two times each month and participates in self-education and orientation. Do you foresee a problem in attending these events?

No

12. Further comments:

On behalf of the Taylor County Board of County Commissioners, we thank you for taking the time to complete this application and for offering to volunteer your time, which serves as an investment into the future of recreation in our community.

Applicant Signature: 

Print Name: Justin B Dean

Date: 6/11/2024

Please return your completed application to the County Administrator's office at 201 E Green Street, Perry, FL 32347. Applications may also be faxed to 850-838-3501 or emailed to trowell@taylorcountygov.com. Applications are due by June 14, 2021 5:00 pm.

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 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 187
Perry, Florida 32348
(850) 884-8113 Phone
(850) 884-2433 Fax

Application for the Taylor County Recreation Advisory Board (TCRAB)

Name: Luanne Howard
Address: 5105 Roping Lane
Perry, FL
Phone: Home: 850-838-6791 Work: 850-838-2121 Fax: 850-838-2121
Email: shanty10@yahoo.com

Please answer the following questions (use additional pages if necessary)

- | | | |
|---|--------------------------------------|----|
| 1. Are you 18 years old or older? | <input checked="" type="radio"/> Yes | No |
| 2. Are you a resident of Taylor County? | <input checked="" type="radio"/> Yes | No |
| 3. Are you a registered voter in Taylor County? | <input checked="" type="radio"/> Yes | No |
| 4. Are you willing to spend up to eight (8) hours per month for meetings and workshops? | <input checked="" type="radio"/> YES | No |
| 5. Are you willing to attend all Board Meetings (emergencies excluded)? | <input checked="" type="radio"/> Yes | No |

Education:

Are you a High School Graduate? ☒ Yes ☐ No

Name of School: TC HS

Address: Perry, FL

Post-Secondary Education:

Name of School: _____

Address: _____

Technical Training:

Name of School: NFCC

Address: Marion HI

Certificates or Licenses Held:

Please List: LPN - 14 years

College Courses or Graduate:

Name of School: _____

Address: _____

6. Do you or any family member have any affiliation with any business or company that has a vendor relationship with the Taylor County BGC or any other contractual relationship with the Taylor County Board of County Commissioners?

Yes

No

If Yes, please explain:

7. Please list Board/Business/Volunteer/Work Experience

I have helped my husband - team - 10 years doing Allstars softball team. Organizing money. I also coach 4th with our parent sponsored organization.

8. Why do you wish to serve on the Taylor County Board?

I have 2 sons

Sports in the community

Summer are able to

mainly make my son

to ride

9. Have you ever been charged with a misdemeanor or felony in any state or federal court? If yes, please explain in detail:

no

10. The Taylor County Recreation Advisory Board represents all sports played at the Taylor County Sports Complex. Please indicate which sport you would like to represent from the following choices in ranking order; first choice, second choice, and third choice and list your experience in each sport.

Rank/Choice: _____

Soccer: _____

Rank/Choice: 3

Football: my husband loves the sport the coaches my nephew in upstate

Rank/Choice: 2

Baseball: watch my nephew played in elem school, know that some rules are similar

Rank/Choice: 1

Softball: I played in middle & high school, keep the score book for my husband & coach that

Rank/Choice: _____

Basketball: _____

Rank/Choice: _____

Tennis: _____

Rank/Choice: _____

Users of the Trail: _____

11. The TCRA will be meeting one or two times each month and participates in self-education and orientation. Do you foresee a problem in attending these events?

no

12. Further comments:

I would enjoy the opportunity to be on the TCRAAB. I have a heart for children as I work in a pediatric doctor office. Our children of this community needs sports. We need change and more voices for these kids and hopefully I can help and do that.

On behalf of the Taylor County Board of County Commissioners, we thank you for taking the time to complete this application and for offering to volunteer your time, which serves as an investment into the future of recreation in our community.

Applicant Signature: Luanne Howard
Print Name: Luanne Howard
Date: 10/8/21

Please return your completed application to the County Administrator's office at 201 E Green Street, Perry, FL 32347. Applications may also be faxed to 850-838-3501 or emailed to trowell@taylorcountygov.com. Applications are due by February 21, 2020.

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



**THE BOARD TO CONSIDER APPROVAL OF
AGREEMENT(S) WITH THE DEPARTMENT OF
CORRECTIONS FOR INMATE WORK SQUADS.**

MEETING DATE REQUESTED: JUNE 22, 2021

Statement of Issue: TO PROVIDE FOR INMATE WORK SQUAD(S).

Recommended Action: APPROVE

Fiscal Impact: \$57,497 PER CONTRACT SQUAD

Budgeted Expense: YES

Submitted By: LAWANDA PEMBERTON, COUNTY ADMINISTRATOR

Contact: 838-3500 X 6

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

THE BOARD OF COUNTY COMMISSIONERS CURRENTLY HAS TWO INMATE WORK SQUAD AGREEMENTS WITH THE DEPARTMENT OF CORRECTIONS. THE SQUADS HAVE HISTORICALLY PROVIDED PARK CLEANING AND MOWING, CEMETERY MOWING, RIGHT OF WAY AND DITCH MAINTENANCE, AS WELL AS A DEDICATED WORK SQUAD FOR THE SPORTS COMPLEX.

THE DEPARTMENT OF CORRECTIONS HAS BEEN UNABLE TO FULFILL BOTH CONTRACTS FOR SEVERAL MONTHS DUE TO A LABOR SHORTAGE. THE SHERIFF'S OFFICE IS SUPPLYING TWO JAIL WORK SQUADS THROUGH THE END OF THE FISCAL YEAR.

THERE IS A 30 DAY CALENDAR NOTICE REQUIREMENT TO TERMINATE/CANCEL

**Options: APPROVE ONE OR BOTH SQUAD AND CONTRACT WITH THE
SHERIFF'S OFFICE FOR ONE SQUAD
DO NOT CONTINUE TO CONTRACT WITH THE DEPARTMENT OF
CORRECTIONS**

Attachments: CONTRACTS



FLORIDA
DEPARTMENT of
CORRECTIONS

Governor

RON DESANTIS

Secretary

MARK S. INCH

501 South Calhoun Street, Tallahassee, FL 32399-2500

<http://www.dc.state.fl.us>

April 22, 2021

LaWanda Pemberton, County Administrator
Taylor County, Board of County Commissioners
201 East Green Street
Perry, Florida 32347
Telephone: (850) 838-3500

RE: Work Squad Contract #W1225

Dear Ms. Pemberton:

Attached for signature is original in PDF format of Work Squad Contract #W1225, between the Department of Corrections and your organization. This Contract will begin on October 1, 2021, or upon signature of both parties and will end on September 30, 2024.

To provide a seamless transition in contracting, **please print two (2) copies of the attached original Work Squad Contract and have the two (2) originals signed and returned to this office, via Express Mail, as soon as possible.** Once the Work Squad Contract has been executed by the Department, one (1) executed original of the Work Squad Contract will be returned to you by Express Mail.

The address to return the Contract via express mail is:

Florida Department of Corrections
Bureau of Procurement
Attention: Mrs. Cristy Martin
501 South Calhoun Street
Tallahassee, Florida 32399-2500

As a reminder, please be advised:

- to include the Work Squad Contract number (W1225) on all associated invoices and correspondence;
- that changes to the scope of services or changes in pricing cannot be made except through a formal Contract amendment, executed by both parties, and issued by this office;
- that services may not be provided after the expiration date unless the Work Squad Contract has been renewed or extended through a formal renewal/extension, executed by both parties and issued by this office; and
- invoices may be submitted after the expiration date for services properly provided up to and including the expiration date of the Work Squad Contract.

If there are any questions, please call me at (850) 717-3661.

Sincerely,

Mrs. Cristy Martin

Mrs. Cristy Martin
Purchasing Analyst
Bureau of Procurement

**CONTRACT BETWEEN
THE FLORIDA DEPARTMENT OF CORRECTIONS
AND**

TAYLOR COUNTY, BOARD OF COUNTY COMMISSIONERS

This Contract is between the Florida Department of Corrections ("Department") and the Taylor County, Board of County Commissioners("Agency"), which are the parties hereto.

WITNESSETH

WHEREAS, Sections 944.10(7) and 946.40, Florida Statutes (F.S.), and Rules 33-601.201 and 33-601.202, Florida Administrative Code (F.A.C.), provide for the use of inmate labor in work programs;

WHEREAS, inmate labor will be used for the purposes of providing services and performing work under the supervision of the Department's staff; and

WHEREAS, the Agency is a qualified and willing participant with the Department to contract for inmate work squad(s).

THEREFORE, the parties hereto find it to be in their best interests to enter into this Contract, and in recognition of the mutual benefits and considerations set forth, the parties hereto covenant and agree as follows:

I. CONTRACT TERM/RENEWAL

A. Contract Term

This Contract shall begin on October 1, 2021, or the last date of signature by all parties, whichever is later, and shall end on September 30, 2024.

B. Contract Renewal

This Contract may be renewed for up to an additional three (3) year period, in whole or part, after the initial Contract term, and upon the same terms and conditions contained herein. The Contract renewal is at the Agency's discretion with the concurrence of the Department. The decision to exercise the option to renew should be made no later than 60 calendar days prior to this Contract's expiration.

II. SCOPE OF CONTRACT

A. Administrative Functions

1. Each party shall cooperate with the other in any litigation or claims against the other party as a result of unlawful acts committed by any inmate(s) performing services under this Contract.
2. Each party will retain responsibility for its personnel, and its fiscal and general administrative services to support this Contract.

3. Through their designated representatives, the parties shall collaborate on the development of policies and operational procedures for the effective management and operation of this Contract.

B. Description of Services

1. Responsibilities of the Department

- a. Pursuant to Rule 33-601.202(2)(a), F.A.C., supervision of the work squad(s) will be provided by the Department. The Department shall provide one (1) Correctional Work Squad Officer position to supervise an inmate work squads. This Contract provides for one (1) work squad of up to 10 inmates.
- b. The Department shall ensure the availability of the work squad(s) except: when weather conditions are such that to check the squad(s) out would breach good security practices, when the absence of the Correctional Work Squad Officer is necessary for reasons of required participation in training or approved use of leave, when the officer's presence is required at the institution to assist with an emergency situation, when the officer is ill, or when the Correctional Work Squad Officer position is vacant. In the event a position becomes vacant, the Department shall make every effort to fill the position(s) within five (5) business days.
- c. For security and other reasons, the Department shall keep physical custody of the vehicle furnished by the Agency. Unless otherwise specified, the Agency shall maintain physical custody of all Agency trailers, all tools, equipment, supplies, materials, and personal work items (gloves, boots, hard hats, etc.) furnished to the Department by the Agency. The Agency is responsible for the maintenance of all furnished equipment.
- d. In the event of damage to property as a result of an accident charged to a Department employee, blatant acts of vandalism by inmates, or loss of tools and equipment, the Agency may request that the Department replace or repair to previous condition the damaged or lost property.
- e. The Department shall be reimbursed by the Agency for the Department's costs associated with this Contract in accordance with **Addendum A**. Once the Agency reimburses the Department for the costs reflected on **Addendum A**, Section II., these items will be placed on the Department's property records, as appropriate, and upon the end or termination of this Contract, such items will be transferred to the Agency.
- f. The Department shall, to the maximum extent possible, maintain stability in the inmate work force assigned to the work squad on a day-to-day basis in order to maximize the effectiveness of the work squad.
- g. The Department shall provide food and drinks for inmates' lunches.
- h. The Department shall be responsible for the apprehension of an escapee and handling of problem inmates. The Department shall provide transportation from the work site to the correctional facility for inmates who refuse to work, become unable to work, or cause a disruption in the work schedule.
- i. The Department shall be responsible for administering all disciplinary action taken against an inmate for infractions committed while performing work under this Contract.

- j. The Department shall provide for medical treatment of ill or injured inmates and transportation of such inmates.
- k. The Department shall provide inmates with all personal items of clothing appropriate for the season of the year.
- l. The Department shall be responsible for driving the Correctional Work Squad Officer and the inmates to and from the work site.
- m. Both parties agree that the Department is making no representations as to the level of skills of the work squad.

2. Responsibilities of the Agency

- a. The Agency shall periodically provide the Department's Contract Manager, or designee, with a schedule of work to be accomplished under the terms of this Contract. Deviation from the established schedule shall be reported to, and coordinated with, the Department.
- b. If required, the Agency shall obtain licenses or permits for the work to be performed. The Agency shall provide supervision and guidance for projects that require a permit or which require technical assistance to complete the project.
- c. The Agency shall ensure that all projects utilizing inmates are authorized projects of the municipality, city, county, governmental Agency, or non-profit organization and that private contractors employed by the Agency do not use inmates as any part of their labor force.
- d. The Agency shall retain ownership of any vehicles or equipment provided by the Agency for the work squad(s). The Agency shall maintain its own inventory of transportation, tools, and equipment belonging to the Agency.
- e. The Agency shall provide vehicles for transportation of the work squad(s) and is responsible for the maintenance of said vehicle.

3. Communications Equipment

It is the intent of this Contract that the work squad(s) maintains communication with the institution at all times. A method of communication (radios, cellular phone, etc.), shall be provided at no cost to the Department. The Agency shall provide a primary method of communication that shall be approved by the Department's Contract Manager, or designee, in writing, prior to assignment of the work squad(s). Depending upon the method of communication provided, the Department's Contract Manager, or designee, may require a secondary or back-up method of communication.

All radio communication equipment owned or purchased by the Agency that is programmed to the Department's radio frequency and used by the work squad(s), whether purchased by the Department or the Agency, shall be IMMEDIATELY deprogrammed by the Department, at no cost to the Agency, upon the end or termination of this Contract. Under no circumstances shall the Agency accept the return of radio communications equipment provided to the Department under this Contract until such time as the radio communications equipment has been deprogrammed by the Department.

At the end or termination of this Contract, the Department's Contract Manager, or designee, will contact the Department's Utility Systems/Communications Engineer in the Office of Institutions to effectuate the deprogramming of radio communications equipment provided by the Agency.

a. Vehicle Mounted Radios:

Vehicles provided by the Agency, that are or that will be equipped with a mobile/vehicle mounted radio programmed to the Department's radio frequency(ies), will be retained by the Department to ensure security of the communication equipment, except for short durations dictated by the need for vehicle and/or communications equipment maintenance and/or repair. The use of these vehicle(s) during the period covered by this Contract shall not be for any purpose other than as indicated in this Contract.

b. Hand-Held Radios:

Hand held radios provided by the Agency, that are or that will be programmed to the Department's radio frequency(ies), will be retained by the Department to ensure security of the communication equipment, except for short durations dictated by the need for maintenance and/or repair. The use of any hand-held radio(s) provided by the Agency that is programmed to a Department radio frequency utilized by the Agency during the period covered by this Contract shall not be for any purpose other than as indicated in this Contract.

c. Cellular Phones:

Cellular phones may be utilized by the Correctional Work Squad Officer as either a primary or secondary means of communication as approved by the Department's Contract Manager, or designee. The Department's Contract Manager, or designee, shall designate whether the usage of a cellular phone is required on **Addendum A**. The cellular phone will be retained by the Department and, upon the end or termination of this Contract, returned to the Agency. The use of the cellular phone is not authorized for any purposes other than as indicated in this Contract.

4. Other Equipment

The Department's Contract Manager, or designee, shall determine if an enclosed trailer is required for the work squad to transport tools and equipment utilized in the performance of this Contract, and shall notify the Agency if a trailer is necessary. The Department's Contract Manager, or designee, shall designate whether the usage of an enclosed trailer is required on **Addendum A**.

If a trailer is required, it will be provided by the Agency at no cost to the Department. If the Department is to maintain control of the trailer when the work squad(s) is not working, the Agency shall provide an enclosed trailer that can be secured when not in use. All tools and equipment utilized by the work squad shall be secured in the trailer. The Department shall maintain an inventory of all property, expendable and non-expendable, which is in the custody and control of the Department. Upon the end or termination of this Contract, the trailer and any non-expendable items will be returned to the Agency.

III. COMPENSATION

A. Payment to the Department

1. **Total Operating Capital To Be Advanced By The Agency**, as delineated in Section IV., of **Addendum A**, shall be due and payable upon execution of this Contract. The Department will not proceed with the purchase until payment, in full, has been received and processed by the Department's Bureau of Finance and Accounting. Delays in receipt of these funds may result in start-up postponement or interruption of the services provided by the work squad.
2. **Total Costs To Be Billed To The Agency By Contract**, as delineated in Section VI., of **Addendum A**, will be made quarterly, in advance, with the first payment equaling one-fourth (1/4) of the total amount, due within two (2) weeks after the effective date of this Contract. The second quarterly payment is due no later than the 20th calendar day of the last month of the first Contract quarter. Payment for subsequent consecutive quarters shall be received no later than the 20th calendar day of the last month of the preceding Contract quarter.
3. In the event the Correctional Work Squad Officer position becomes vacant and remains vacant for a period of more than five (5) business days, the next or subsequent billing will be adjusted by the Department for services not provided.
4. The Agency shall insure any vehicles owned by the Agency used under this Contract.
5. The rate of compensation shall remain in effect through the term of this Contract or subsequent to legislative change. In the event there is an increase/decrease in costs identified in **Addendum A**, this Contract shall be amended to adjust to such new rates.

B. Official Payee

The name and address of the Department's official payee to whom payment shall be made is as follows:

Florida Department of Corrections
Bureau of Finance and Accounting
Attn: Professional Accountant Supervisor
Centerville Station
Call Box 13600
Tallahassee, Florida 32317-3600

C. Submission of Invoice(s)

The name, address, and phone number of the Agency's official representative to whom invoices shall be submitted is:

LaWanda Pemberton, County Administrator
Taylor County, Board of County Commissioners
201 East Green Street
Perry, Florida 32347
Telephone: (850) 838-3500
Fax: (850) 838-3501
Email: lpemberton@taylorcountygov.com

IV. CONTRACT MANAGEMENT

The Department will be responsible for the project management of this Contract. The Department has assigned the following named individuals, addresses, and phone numbers as indicated, as the Department's Contract Manager and the Department's Contract Administrator for the Project.

A. Department's Contract Manager

The Department's Field Office Manager of Taylor Correctional Institution is designated as the Department's Contract Manager and is responsible for enforcing performance of this Contract's terms and conditions and shall serve as a liaison with the Agency. The title, address, and telephone number of the Department's Contract Manager for this Contract is:

Field Office Manager
Taylor Correctional Institution
8501 Hampton Springs Road
Perry, Florida 32348
Telephone: (850) 838-4001
Email: Tammie.Hurst@fdc.myflorida.com

B. Department's Contract Administrator

The Department's Contract Administrator is responsible for maintaining a Contract file on this Contract and will serve as a liaison with the Department's Contract Manager.

The title, address, and telephone number of the Department's Contract Administrator for this Contract is:

Contract Administrator
Bureau of Procurement
Florida Department of Corrections
501 South Calhoun Street
Tallahassee, Florida 32399-2500
Telephone: (850) 717-3681
Fax: (850) 488-7189

C. Agency's Representative

The name, address, and telephone number of the Agency's Representative is:

LaWanda Pemberton, County Administrator
Taylor County, Board of County Commissioners
201 East Green Street
Perry, Florida 32347
Telephone: (850) 838-3500
Fax: (850) 838-3501
Email: lpemberton@taylorcountygov.com

D. Changes to Designees

In the event that different representatives are designated by either party after execution of this Contract, notice of the name and address of the new representatives will be provided, in writing, to the other party and a copy of the written notice shall be maintained in the official Contract record.

V. CONTRACT MODIFICATION

Unless otherwise stated herein, modifications to provisions of this Contract shall only be valid when they have been provided, in writing, and duly signed by both parties. The parties agree to renegotiate this Contract if stated revisions of any applicable laws, regulations, or increases/decreases in allocations make changes to this Contract necessary.

VI. TERMINATION/CANCELLATION

This Contract may be terminated by either party upon no less than 30 calendar days notice, without cause, unless a lesser time is mutually agreed upon by both parties. Said notice shall be delivered by certified mail (return receipt requested), by other method of delivery whereby an original signature is obtained, or in-person with proof of delivery. In the event of termination, the Department will be paid for all costs incurred and hours worked up to the time of termination. The Department shall reimburse the Agency any advance payments, prorated as of the last day worked.

VII. CONDITIONS

A. Records

The Agency agrees to allow the Department and the public access to any documents, papers, letters, or other materials subject to the provisions of Chapter 119 and Section 945.10, F.S., made or received by the Agency in conjunction with this Contract. The Agency's refusal to comply with this provision shall constitute sufficient cause for termination of this Contract.

B. Annual Appropriation

The Department's performance under this Contract is contingent upon an annual appropriation by the legislature. It is also contingent upon receipt of payments as outlined in **Addendum A** and in Section III., COMPENSATION.

C. Disputes

Any dispute concerning performance of the Contract shall be resolved informally by the Department's Contract Manager, or designee. Any dispute that cannot be resolved informally shall be reduced to writing and delivered to the Department's Deputy Director of Institutional Operations. The Department's Deputy Director of Institutional Operations shall decide the dispute, reduce the decision to writing, and deliver a copy to the Agency, the Department's Contract Administrator, and the Department's Contract Manager.

D. Force Majeure

Neither party shall be liable for loss or damage suffered as a result of any delay or failure in performance under this Contract or interruption of performance resulting directly or indirectly from acts of God, fire, explosions, earthquakes, floods, water, wind, lightning, civil or military authority, acts of public enemy, war, riots, civil disturbances, insurrections, pandemics, strikes, or labor disputes.

E. Severability

The invalidity or unenforceability of any particular provision of this Contract shall not affect the other provisions hereof and this Contract shall be construed in all respects as if such invalid or unenforceable provision was omitted.

F. No Oral Modifications

No negotiations, decisions, or actions shall be initiated or executed by the Agency as a result of any discussions with any Department employee. Only those communications which are in writing from the Department's administrative or project staff identified in Section IV., CONTRACT MANAGEMENT, of this Contract shall be considered as a duly authorized expression on behalf of the Department. Only communications from the Agency that are signed and, in writing, will be recognized by the Department as duly authorized expressions on behalf of the Agency.

G. Governing Law and Venue

This Contract is executed and entered into in the State of Florida, and shall be construed, performed and enforced in all respects in accordance with the laws, rules and regulations of the State of Florida. Any action hereon or in connection herewith shall be brought in Leon County, Florida.

H. No Third-Party Beneficiaries

Except as otherwise expressly provided herein, neither this Contract, nor any amendment, addendum, or exhibit attached hereto, nor term, provision, or clause contained therein, shall be construed as being for the benefit of, or providing a benefit to, any party not a signatory hereto.

I. Prison Rape Elimination Act (PREA)

The Agency shall report any violations of the Prison Rape Elimination Act (PREA), Federal Rule 28 C.F.R. Part 115, to the Department's Contract Manager, or designee.

J. Cooperation with Inspector General

In accordance with Section 20.055(5), F.S., the Agency understands and will comply with its duty to cooperate with the Inspector General in any investigation, audit, inspection, review, or hearing.

K. Sovereign Immunity

The Agency and the Department are state agencies or political subdivisions as defined in Section 768.28, F.S., and agree to be fully responsible for acts and omissions of their own agents or employees to the extent permitted by law. Nothing herein is intended to serve as a waiver of sovereign immunity by either party to which sovereign immunity may be applicable. Further, nothing herein shall be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Contract.

L. Americans with Disabilities Act

The Agency shall comply with the Americans with Disabilities Act. In the event of the Agency's noncompliance with the nondiscrimination clauses, the Americans with Disabilities Act, or with any other such rules, regulations, or orders, this Contract may be canceled, terminated, or suspended, in whole or in part, and the Agency may be declared ineligible for further Contracts.

M. Cooperation with the Florida Senate and the Florida House of Representatives

In accordance with Florida law, the Contractor agrees to disclose any requested information, relevant to the performance of this Contract, to members or staff of the Florida Senate or Florida House of Representatives, as required by the Florida Legislature. The Contractor is strictly prohibited from enforcing any nondisclosure clauses conflictive with this requirement.

Waiver of breach of any provision of this Contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this Contract.

This Contract and **Addendum A** contain all of the terms and conditions agreed upon by the parties.

IN WITNESS THEREOF, the parties hereto have caused this Contract to be executed by their undersigned officials as duly authorized.

AGENCY:
TAYLOR COUNTY, BOARD OF COUNTY
COMMISSIONERS

SIGNED
BY: _____

NAME: _____

TITLE: _____

DATE: _____

FEIN: _____

FLORIDA DEPARTMENT OF CORRECTIONS

Approved as to form and legality, subject to execution.

SIGNED
BY: _____

NAME: Trueby K. Bodiford

TITLE: Procurement Director, Bureau of Procurement

DATE: _____

SIGNED
BY: _____

NAME: Dorothy M. Burnsed

TITLE: Deputy General Counsel

DATE: _____

Addendum A

Inmate Work Squad Detail of Costs for Taylor County, Board of County Commissioners

Interagency Contract Number W1225 effective October 1, 2021

ENTER MULTIPLIERS IN SHADED BOXES ONLY IF TO BE INVOICED TO AGENCY

I. CORRECTIONAL WORK SQUAD OFFICER SALARIES AND POSITION RELATED-EXPENSES TO BE REIMBURSED BY THE AGENCY:

			Per Officer Annual Cost	Total Annual Cost
Officers Salary	# Officers: Multiplier	1	\$ 54,194.00	** \$ 54,194.00
Salary Incentive Payment			\$ 1,128.00	\$ 1,128.00
Repair and Maintenance			\$ 121.00	\$ 121.00
State Personnel Assessment			\$ 354.00	\$ 354.00
Training/Criminal Justice Standards			\$ 200.00	\$ 200.00
Uniform Purchase			\$ 400.00	\$ 400.00
Uniform Maintenance			\$ 350.00	\$ 350.00
Training/Criminal Justice Standards *			\$ 2,225.00	
TOTAL - To Be Billed By Contract To Agency			\$ 58,972.00	\$ 56,747.00

*Cost limited to first year of contract as this is not a recurring personnel/position cost.

** Annual cost does not include overtime pay.

IA. The Overtime Hourly Rate of Compensation for this Contract is \$31.85, if applicable. (The Overtime Hourly Rate of Compensation shall include the average hourly rate of pay for a Correctional Officer and the average benefit package provided by the department, represented as time and one half for purposes of this Contract.)

II. ADMINISTRATIVE COSTS TO BE REIMBURSED BY THE AGENCY:

Costs include but may not be limited to the following:

Rain coats, staff high visibility safety vest, inmate high visibility safety vest, fire extinguisher, first aid kit, personal protection kit, flex cuffs, warning signs, handcuffs, Igloo coolers, portable toilets, insect repellants, masks, vaccinations, and other administrative expenses.

Number Squads	Total Annual Cost
------------------	----------------------

1 \$ 750.00

TOTAL - To Be Billed By Contract To Agency

\$ 750.00

III. ADDITIONAL AGENCY EXPENSES:

Tools, equipment, materials and supplies not listed in Section II above are to be provided by the Agency.

CELLULAR PHONE WITH SERVICE REQUIRED:

YES ☒ NO ☐

ENCLOSED TRAILER REQUIRED:

YES ☐ NO ☒

Addendum A
Inmate Work Squad Detail of Costs for Taylor County, Board of County Commissioners
Interagency Contract Number W1225 effective October 1, 2021

			Per Unit Cost	Number of Units	Total Cost	Bill To Agency	Provided By Agency	Already Exsts
IV. OPERATING CAPITAL TO BE ADVANCED BY AGENCY:								
Hand Held Radio	MACOM	\$4969.00			\$ -	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vehicle Mounted Radio	MACOM	\$5400.00		1	\$ -	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TOTAL Operating Capital To Be Advanced By Agency					\$ -			

V. TOTAL COSTS TO BE ADVANCED BY AGENCY:		Total Cost
1. Operating Capital - from Section IV.		\$0.00
2. Grand Total - To Be Advanced By Agency At Contract Signing:		\$0.00

VI. TOTAL COSTS TO BE BILLED TO AGENCY BY CONTRACT:		Total Cost
1. Correctional Officer Salaries and Position-Related Expenses - from Section I.		\$56,747.00
2. Other Related Expenses and Security Supplies - from Section II.		\$750.00
3. Grand Total - To Be Billed To Agency By Contract:		\$57,497.00

VII. TOTAL OF ALL COSTS ASSOCIATED WITH CONTRACT:		Year 1	\$57,497.00
(Total of Sections V. and VI.)		Year 2	\$57,497.00
		Year 3	\$57,497.00
		TOTAL	\$172,491.00

VIII. OVERTIME COSTS:
 If the contracting Agency requests overtime for the work squad which is approved by the Department, the contracting Agency agrees to pay such costs and will be billed separately by the Department for the cost of overtime.

Addendum A - INSTRUCTIONS
Inmate Work Squad Detail of Costs for Taylor County, Board of County Commissioners
Interagency Contract Number W1225 effective October 1, 2021

- Section I.** Costs in this section are determined each fiscal year by the Budget and Management Evaluation Bureau and are fixed. By entering the number of Officers required for this contract, the spreadsheet will automatically calculate the "Total Annual Cost" column. If this Work Squad is beyond the first year of existence, enter a zero (0) in the "Total Annual Cost" column for "Training/Criminal Justice Standards" after you have entered the "# Officers Multiplier".
- Section II.** Safety and environmental health procedures require safety measures such as the use of safety signs, vests, and clothing. The Department's procedure for Outside Work Squads requires that all Work Squad Officers be responsible for ensuring their squad is equipped with a first aid kit and a personal protection equipment (PPE) kit. Section II identifies such required equipment. A new squad must be sufficiently equipped and an on-going squad must be re-supplied when needed. Type in the number of squads used for this contract and the spreadsheet will automatically calculate the fixed annual expense of \$750.00 per squad and place the total in Section VI.
- Section III.** Check "Yes" or "No" to indicate whether a Cellular Phone with Service and/or an Enclosed Trailer is required by the Contract Manager.
- Section IV.** The Department's procedure for Outside Work Squads requires that they have at least one (1) primary means of direct communication with the Institution's Control Room. Communication via radio and/or cellular phone is appropriate. It is preferred that a backup, secondary means of communication also be available. It is the Agency's responsibility to provide them. If the Department purchases a radio(s), the Agency must fund the purchase at the time the Contract is signed. Check the box for the type of radio and fill in the Per Unit Cost for the type of radio, Number of Units, and Total Cost columns. Leave the Total Cost column blank if a radio(s) is not being purchased at this time. Check applicable boxes ("Bill to Agency", "Provided by Agency" and "Already Exists") for each radio.
NOTE: All radio communication equipment owned or purchased by the Agency that is programmed to the Department's radio frequency and used by the work squad(s), whether purchased by the Department or the Agency, shall be IMMEDIATELY deprogrammed by the Department at no cost to the Agency upon the end or termination of this Contract.
- Section V.** The total funds the Agency must provide at the time the contract is signed will be displayed here when the form is properly filled out.
- Section VI.** The total funds the Agency will owe contractually, and pay in equal quarterly payments, will be displayed here.
- Section VII.** The total funds associated with the Contract, to be paid by the Agency as indicated in Sections V. and VI., will be displayed here.
- Section VIII.** Any agreement in this area will be billed separately as charges are incurred.

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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

Property Appraiser

Bruce Ratliff

Sheriff

Wayne Padgett

Supervisor of Elections

Dana Southerland

Tax Collector

Mark Wiggins



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, 2020, which collectively comprise Taylor County, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida as of September 30, 2020, and the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

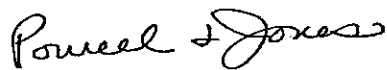
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2021, 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 cursive script that reads "Powell & Jones".

POWELL & JONES
Certified Public Accountants
May 10, 2021

TAYLOR COUNTY, FLORIDA
Management's Discussion and Analysis
For the Fiscal Year Ended September 30, 2020

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, 2020. 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, 2020.

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 \$89,295,548 (net position). Unrestricted net position for governmental activities was \$939,010 and for business-type activities was \$139,646. Governmental Activities restricted net position was \$7,630,635 and was \$-0- for Business-type Activities.

Total net position increased by \$430,209. Of that amount, \$417,946 is attributable to Governmental Activities and \$12,263 is attributable to Business-type Activities. This increase is primarily due to increased grants received in the current year.

Governmental Activities revenues increased \$9,505,163 to \$37,921,229. This 33% net increase in revenue was primarily attributable to much larger grant revenue than the prior year. Governmental Activities expenses increased by \$6,459,675 to \$37,503,283. This increase in expenses of 20.8% was primarily due to an overall increase in expenses, primarily from operating grants.

Business-type activities operating revenues decreased 16% to \$222,324, while business-type expenses decreased to \$210,674. The fund experienced a net profit of \$12,263.

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, 2020, the assets of the County exceed liabilities by \$89,295,548.

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

September 30, 2020 and 2019

	Governmental Activities	Business-type Activities	Total Government 2020	2019
Assets				
Current assets	\$ 25,903,382	\$ 154,651	\$ 26,058,033	\$ 23,190,628
Non-current assets	81,246,957	92,628	81,339,585	80,956,996
Total assets	107,150,339	247,279	107,397,618	104,147,624
Deferred Outflows of Resources	6,010,475	4,921	6,015,396	5,665,455
Liabilities				
Current liabilities (payable from current assets)	4,240,484	4,874	4,245,358	3,555,945
Noncurrent liabilities	19,128,481	14,456	19,142,937	15,749,558
Total liabilities	23,368,965	19,330	23,388,295	19,305,503
Deferred Inflows of Resources	728,575	596	729,171	1,642,237
Net Position				
Net position invested in capital assets, net of related debt	80,493,629	92,628	80,586,257	80,231,770
Net position, restricted	7,630,635	-	7,630,635	5,803,053
Net position, unrestricted	939,010	139,646	1,078,656	2,830,516
Total Net Position	<u>\$ 89,063,274</u>	<u>\$ 232,274</u>	<u>\$ 89,295,548</u>	<u>\$ 88,865,339</u>

90% 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 8.5% of the County's net position represents resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net position \$939,010 may be used to meet the government's ongoing obligations to citizens and creditors.

The following schedule provides a summary of the changes in net position. The increase in net position is due primarily to the increased value of capital grants received during the year..

Changes in Net Position
Fiscal Years Ended September 30, 2020 and 2019

	Governmental Activities	Business-type Activities	Total Government 2020	2019
Revenues:				
Program Revenues				
Charges for services	\$ 4,273,211	\$ 204,722	\$ 4,477,933	\$ 4,591,867
Operating grants/contributions	7,603,609	-	7,603,609	2,469,882
Capital grants/contributions	5,521,908	-	5,521,908	1,106,305
General Revenues				
Property taxes	12,069,709	-	12,069,709	11,339,517
Sales and use taxes	3,223,560	-	3,223,560	3,243,230
Franchise fees	15,031	-	15,031	17,281
Communications surtax	88,341	-	88,341	86,752
State shared revenues	4,584,084	-	4,584,084	4,846,196
Other	541,776	17,602	559,378	961,531
Total revenues	37,921,229	222,324	38,143,553	28,662,561
Expenses:				
General government	7,414,037	-	7,414,037	7,261,697
Public safety	12,654,384	-	12,654,384	10,360,807
Physical environment	1,779,852	-	1,779,852	1,752,663
Transportation	5,799,910	210,674	6,010,584	6,277,327
Economic environment	6,208,009	-	6,208,009	1,836,977
Human services	1,537,007	-	1,537,007	1,579,185
Culture/recreation	1,145,243	-	1,145,243	1,201,294
Court-related	950,339	-	950,339	1,038,487
Interest on long-term debt	13,889	-	13,889	15,077
Transfers	613	(613)	-	-
Total expenses and transfers	37,503,283	210,061	37,713,344	31,323,514
Increase (decrease) in net position	417,946	12,263	430,209	(2,660,953)
Beginning net position	88,645,328	220,011	88,865,339	91,526,292
Ending net position	\$ 89,063,274	\$ 232,274	\$ 89,295,548	\$ 88,865,339

Property taxes provide 32% of the revenues for Governmental Activities, while state shared revenues provide 9%, and sales and use taxes provide 9%. Capital grants comprised 14% of revenues. Most of the Governmental Activities resources are spent for Public Safety (34%), General Government (20%), Economic Environment (17%), Human Services (4%), Transportation (15%) and Physical Environment (5%) .

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, 2020, total assets were \$11,517,862 and total liabilities were \$331,964. The ending fund balance was \$11,185,898. \$1,217,633 of the ending fund balance is assigned or restricted for specific identified purposes. \$9,968,264 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, 2020, total revenue, \$15,519,484 exceeded total expenditures of \$5,459,899, by \$10,059,585. In addition, \$9,668,281 was also transferred to constitutional officers to fund their budgets and to other funds for operational costs. Total transfers in from other funds was \$233,175. The net increase in the fund balance in the General Fund was \$624,479.

During the fiscal year, the County amended and increased the General Fund budget by \$930,580. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 97%.

Other Governmental Funds

Financial highlights of selected other County funds follow:

The Small County Sales Surtax Tax Fund accounts for the local one-cent discretionary small county sales surtax. County voters approved the one-cent sales tax in October 1999, for a period of 30 years, beginning January 1, 2000. The proceeds from the sales tax were initially used to pay the principal and interest payments on the Sales Tax Revenue Bonds, that were issued to provide funds to acquire, construct, and equip a hospital facility located in the County. The Sales Tax Revenue Bonds were fully paid off in the 2018 fiscal year. The sales tax is now being accounted for in the Small County Sales Surtax Fund. The tax generated \$1,937,699 in the 2020 fiscal year, reflecting a 5% increase from the prior fiscal year's \$1,853,400.

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, 78%, is ad valorem taxes. 74% 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, 2020, revenues and transfers in were less than expenditures and transfers out by \$53,233. Operational costs of the County Road Department decreased by \$137,800 while capital expenditures increased by \$246,158. Gas tax revenue decreased at a rate of 0.5%. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. \$518,810 was transferred in the 2020 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 decreased by 10% \$(103,727). There were \$98,902 in capital outlay expenditures for road paving projects in 2020 as compared to none in 2019. \$518,810 was transferred to the Road and

Bridge Fund. This fund had a fund balance of \$3,240,698 at the end of the 2020 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 23% of total expenditures of the governmental funds. Expenditures total \$8,076,780 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, 2020, were \$247,279, total liabilities were \$19,330, and net position was \$232,274. Operating revenue was \$222,324. Operating expenses were \$210,674. Then net operating income was \$12,263.

CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2020, is \$81,339,585 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

Capital Assets

The increase of \$382,589 from the prior year is primarily attributable to capital additions and infrastructure depreciation.

	Beginning Balance	Additions	Deletions and Adjustments	Balance
<i>Governmental Activities:</i>				
Capital assets				
Land and improvements	\$ 24,361,174	\$ 505,199	\$ -	\$ 24,866,373
Construction in progress	6,190,204	4,134,606	-	10,324,810
Infrastructure	91,261,695	38,052	-	91,299,747
Buildings	29,149,034	201,116	-	29,350,150
Equipment	21,895,314	1,371,351	(692,385)	22,574,280
Total accumulated depreciation	(91,986,435)	(5,181,968)	-	(97,168,403)
Capital assets, net	<u>80,870,986</u>	<u>1,068,356</u>	<u>(692,385)</u>	<u>81,246,957</u>
<i>Business type activities:</i>				
Equipment	\$ 151,564	\$ 8,753	\$ -	\$ 160,317
Less accumulated depreciation	(65,554)	(2,135)	-	(67,689)
Business activities capital assets, net	<u>\$ 86,010</u>	<u>\$ 6,618</u>	<u>\$ -</u>	<u>\$ 92,628</u>

DEBT MANAGEMENT

A summary of County debt transactions for the fiscal year ended September 30, 2020 follows:

	Balance at 9/30/2019	Additions	Deletions	Balance at 9/30/2020	Due Within One Year
Governmental Activities:					
Capital Leases	\$ 725,226	\$ 310,000	\$ 281,898	\$ 753,328	\$ 57,232
Other liabilities:					
Compensated Absences payable	825,068	364,050	-	1,189,118	178,368
County's proportionate share of FRS pension liability	16,658,021	3,691,872	-	20,349,893	2,692,416
	18,208,315	4,365,922	281,898	22,292,339	2,928,016
Business-Type Activities					
County's proportionate share of FRS pension liability	27,916	-	(11,256)	16,660	2,204
	<u>\$ 18,236,231</u>	<u>\$ 4,365,922</u>	<u>\$ 270,642</u>	<u>\$ 22,308,999</u>	<u>\$ 2,930,220</u>

OTHER FINANCIAL INFORMATION

Economic Factors and Next Year's Budget

- The unemployment rate for the County for September, 2020 was 5.4%. This represents an increase from the prior fiscal year of 3.1%.
- The median family household income for the County in 2020 was \$40,306, 28% less than the statewide average of \$55,660.
- The County-wide ad valorem tax millage rate for the County was 7.2426 for 2020. There was an increase in revenue of \$29,573. As a fiscally constrained county, Taylor County received a distribution of \$705,035 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.

TAYLOR COUNTY, FLORIDA
STATEMENT OF NET POSITION
September 30, 2020

	Governmental Activities	Business - type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 13,230,486	\$ 135,334	\$ 13,365,820
Accounts receivable - net	136,445	-	136,445
Due from agency funds	103,967	-	103,967
Due from other governmental units	2,858,401	-	2,858,401
Inventories	233,446	19,317	252,763
Investments	9,340,637	-	9,340,637
Total current assets	<u>25,903,382</u>	<u>154,651</u>	<u>26,058,033</u>
Noncurrent assets:			
Capital assets not being depreciated	19,745,551	-	19,745,551
Capital assets being depreciated, net	61,501,406	92,628	61,594,034
	<u>81,246,957</u>	<u>92,628</u>	<u>81,339,585</u>
Total assets	<u>107,150,339</u>	<u>247,279</u>	<u>107,397,618</u>
DEFERRED OUTFLOWS OF RESOURCES			
Share of pension plan deferred outflows	<u>6,010,475</u>	<u>4,921</u>	<u>6,015,396</u>
LIABILITIES			
Current liabilities (payable from current assets):			
Accounts payable	610,277	2,120	612,397
Due to agency funds	1,065	-	1,065
Accrued wages	116,373	-	116,373
Unearned revenues	302,008	-	302,008
Accrued compensated absences	178,368	-	178,368
Current portion:			
Capital leases	293,074	-	293,074
Pension liability	2,692,416	2,204	2,694,620
Other current liabilities	46,903	550	47,453
Total current liabilities (payable from current assets)	<u>4,240,484</u>	<u>4,874</u>	<u>4,245,358</u>
Noncurrent liabilities			
Capital leases payable	460,254	-	460,254
Accrued compensated absences	1,010,750	-	1,010,750
Pension plan liability	17,657,477	14,456	17,671,933
Total long-term liabilities	<u>19,128,481</u>	<u>14,456</u>	<u>19,142,937</u>
Total liabilities	<u>23,368,965</u>	<u>19,330</u>	<u>23,388,295</u>
(Continued)			

TAYLOR COUNTY, FLORIDA
STATEMENT OF NET POSITION
September 30, 2020

	<u>Governmental Activities</u>	<u>Business - type Activities</u>	<u>Total</u>
DEFERRED INFLOWS OF RESOURCES			
Share of pension plan deferred inflows	\$ 728,575	\$ 596	\$ 729,171
	<u>728,575</u>	<u>596</u>	<u>729,171</u>
NET POSITION			
Invested in capital assets, net of related debt	80,493,629	92,628	80,586,257
Restricted	7,630,635	-	7,630,635
Unrestricted	939,010	139,646	1,078,656
Total net position	<u>\$ 89,063,274</u>	<u>\$ 232,274</u>	<u>\$ 89,295,548</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2020

		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
Functions/Programs	Expenses						
Governmental Activities							
General government	\$ 7,414,037	\$ 1,296,158	\$ 79,791	\$ -	\$ (6,038,088)	\$ -	\$ (6,038,088)
Public safety	12,654,384	987,673	1,696,887	778,230	(9,191,594)	-	(9,191,594)
Physical environment	1,779,852	1,223,209	92,409	60,000	(404,234)	-	(404,234)
Transportation	5,799,910	115,470	5,175,853	4,121,719	3,613,132	-	3,613,132
Economic environment	6,208,009	-	387,644	350,000	(5,470,365)	-	(5,470,365)
Human services	1,537,007	31,874	69,158	-	(1,435,975)	-	(1,435,975)
Culture/recreation	1,145,243	161,043	18,548	211,959	(753,693)	-	(753,693)
Court-related	950,339	457,784	83,319	-	(409,236)	-	(409,236)
Interest on long-term debt	13,889	-	-	-	(13,889)	-	(13,889)
Total governmental activities	37,502,670	4,273,211	7,603,609	5,521,908	(20,103,942)	-	(20,103,942)
Business - type activities							
Transportation							
Airport	210,674	204,722	-	-	-	(5,952)	(5,952)
Total government	\$ 37,713,344	\$ 4,477,933	\$ 7,603,609	\$ 5,521,908	(20,103,942)	(5,952)	(20,109,894)
General revenues							
Ad valorem taxes					12,069,709	-	12,069,709
Sales and use taxes					3,223,560	-	3,223,560
Communications service tax					88,341	-	88,341
Franchise fees					15,031	-	15,031
Federal and state shared revenue					4,584,084	-	4,584,084
Payments in lieu of taxes					30,997	-	30,997
Interest					105,022	-	105,022
Miscellaneous					405,757	17,602	423,359
Transfers in (out)					(613)	613	-
Total general revenue and transfers					20,521,888	18,215	20,540,103
Change in net position					417,946	12,263	430,209
Net position beginning of year					88,645,328	220,011	88,865,339
Net position end of year					\$ 89,063,274	\$ 232,274	\$ 89,295,548

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2020**

	Special Revenue							Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Road and Bridge	Municipal Services Taxing Unit	FRA Rail Grant	Small County Sales Surtax	Solid Waste	Sheriff Operating	Tax Collector Operating		
ASSETS										
Cash	\$ 2,731,891	\$ -	\$ 889,531	\$ 106,169	\$ 3,579,210	\$ 158,068	\$ 255,478	54,206	\$ 1,180,679	\$ 13,230,486
Accounts receivable	27,527	-	1,307	7,500	-	1,562	-	-	98,549	136,445
Due from other funds	2,504,679	781,104	146,888	-	-	134,515	-	-	12,260	3,682,115
Due from other governmental units	544,351	144,760	48,152	-	220,297	500	51,945	-	86,665	2,858,401
Inventories	-	233,446	-	-	-	-	-	-	-	233,446
Investments	5,709,414	86,798	521,685	-	118	87,633	-	-	2,479,904	9,340,637
Total assets	\$ 11,517,862	\$ 1,246,108	\$ 1,607,463	\$ 113,669	\$ 3,799,625	\$ 382,278	\$ 307,423	\$ 54,206	\$ 3,769,508	\$ 29,481,530
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$ 143,747	\$ 49,161	\$ 7,970	\$ 113,669	\$ -	\$ 37,096	\$ 30	\$ -	\$ 258,604	\$ 610,277
Accrued wages	36,748	31,256	31,763	-	-	13,943	-	-	2,663	116,373
Accrued payroll liabilities	44,485	-	-	-	-	-	-	-	-	44,485
Due to other funds	106,984	370,193	30,969	-	412,668	4,096	307,275	52,106	518,810	3,579,213
Unearned revenues	-	-	-	-	-	-	-	-	302,008	302,008
Other current liabilities	-	-	-	-	-	-	118	2,100	200	2,418
Total liabilities	331,964	450,610	70,702	113,669	412,668	55,135	307,423	54,206	618,810	4,654,774
FUND BALANCES										
Nonspendable	-	233,446	-	-	-	-	-	-	-	233,446
Restricted	504,146	562,052	-	-	-	-	-	-	3,240,698	7,630,635
Assigned	713,488	-	1,536,761	-	3,386,957	327,143	-	-	1,030,062	8,994,411
Unassigned	9,968,264	-	-	-	-	-	-	-	-	9,968,264
Total fund balances	11,185,898	795,498	1,536,761	-	3,386,957	327,143	-	-	3,240,698	24,826,756
Total liabilities and fund balances	\$ 11,517,862	\$ 1,246,108	\$ 1,607,463	\$ 113,669	\$ 3,799,625	\$ 382,278	\$ 307,423	\$ 54,206	\$ 3,769,508	\$ 6,693,388

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.

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

Capital leases

Accrued compensated absences

FRS pension liability

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

Deferred outflows (inflows) of resources

Net position of governmental activities

81,246,957

(753,328)

(1,189,118)

(20,349,893)

5,281,900

\$ 89,063,274

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, 2020**

	Special Revenue							Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Road and Bridge	Municipal Services Taxing Unit	FRA Rail Grant	Small County Sales Surtax	Solid Waste	Sheriff Operating	Tax Collector Operating	Secondary Road Projects	
REVENUES										
Taxes	\$ 10,675,391	\$ 791,928	\$ 1,482,663	\$ -	\$ 1,937,699	\$ 15,031	\$ -	\$ -	\$ -	\$ 15,396,643
Licenses and permits	-	135	200,907	-	-	-	-	-	-	201,042
Intergovernmental	4,183,155	761,608	196,271	5,124,436	-	12,010	1,064,902	-	926,676	18,470,514
Charges for services	287,703	-	1,965	-	-	-	174,848	831,464	-	1,966,434
Fines and forfeitures	11,898	-	-	-	-	-	-	-	-	116,875
Miscellaneous	138,165	39,311	19,711	-	-	165,122	12,487	-	-	27,456
Special assessments	157,060	-	-	-	-	1,049,191	-	-	-	64,298
Interest	66,112	2,670	7,086	-	681	1,084	-	-	26,135	1,254
Total revenues	15,519,484	1,595,652	1,908,603	5,124,436	1,938,380	1,242,438	1,252,237	831,464	952,811	37,921,229
EXPENDITURES										
Current expenditures										
General government	1,934,243	22	207,093	-	-	-	-	1,101,704	-	2,612,270
Public safety	914,497	-	1,354,529	-	712,246	-	7,316,143	-	-	320,137
Physical environment	300,857	41,590	-	-	-	1,202,254	-	-	-	36,516
Transportation	-	2,189,490	-	-	-	-	-	-	-	177,895
Economic environment	461,758	-	-	5,124,436	-	-	-	-	-	614,296
Human services	585,159	-	186,732	-	-	-	-	-	-	17,496
Culture / recreation	633,531	-	-	-	-	-	-	-	-	18,358
Court-related	162,636	-	-	-	-	-	-	-	-	602,231
Capital outlay										
General government	27,385	-	-	-	-	-	-	-	-	29,123
Public safety	116,376	-	101,341	-	-	-	760,637	-	-	16,113
Physical environment	-	-	-	-	-	110,726	-	-	-	15,520
Transportation	-	321,722	-	-	-	-	-	-	-	160,759
Economic environment	570	-	-	-	-	-	-	-	-	4,026,606
Human services	57,874	-	-	-	-	-	-	-	-	12,830
Culture / recreation	204,001	-	-	-	-	-	-	-	-	-
Court-related	3,980	-	-	-	-	-	-	-	-	283,128
Debt service										
Principal	57,232	156,599	68,067	-	-	-	-	-	-	1,633
Interest	-	7,936	5,953	-	-	-	-	-	-	-
Total expenditures	5,459,899	2,717,369	1,923,715	5,124,436	712,246	1,312,980	8,076,780	1,101,704	160,759	8,780,162
Excess of revenues over (under) expenditures	10,069,585	(1,121,707)	(15,112)	-	1,226,134	(70,542)	(6,824,543)	(270,240)	792,052	(1,224,428)
OTHER FINANCING SOURCES (USES)										
Proceeds of long-term debt	-	310,000	-	-	-	-	-	-	-	310,000
Interfund transfers in	233,175	792,142	175,202	-	-	155,480	6,830,543	270,240	-	2,611,177
Interfund transfers out	(9,668,281)	(23,668)	(53,104)	-	(412,668)	(91,240)	(6,000)	-	(518,810)	(10,968,572)
Total other financing sources (uses)	(9,435,106)	1,078,474	122,098	-	(412,668)	64,240	6,824,543	270,240	(518,810)	2,316,376
Net change in fund balances	624,479	(43,233)	106,986	-	813,466	(6,302)	-	-	273,242	1,091,948
Fund balances beginning of year	10,561,419	838,731	1,429,775	-	2,573,491	333,445	-	-	2,967,456	3,261,853
Fund balances end of year	\$ 11,185,898	\$ 795,498	\$ 1,536,761	\$ -	\$ 3,386,957	\$ 327,143	\$ -	\$ -	\$ 3,240,698	\$ 4,353,801

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, 2020

Net change in fund balances - total governmental funds \$ 2,860,586

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 6,250,324	
Less current year depreciation	(5,181,968)	
The net effect of dispositions of fixed assets	<u>(692,385)</u>	375,971

Repayments of debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Proceeds of long-term debt are other financing sources in the governmental funds but are additions to long-term debt in the statement of net position

Proceeds of long-term debt	(310,000)	
Payments for capital leases and notes	<u>281,898</u>	(28,102)

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	1,265,413	
Net change in compensated absences	(364,050)	
Net change in pension liability	<u>(3,691,872)</u>	(2,790,509)

Change in net position of governmental activities		<u>\$ 417,946</u>
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See notes to financial statements.

TAYLOR COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2020

	Airport Enterprise
ASSETS	
Current assets:	
Cash	\$ 135,334
Inventories	19,317
Total current assets	<u>154,651</u>
Fixed assets:	
Equipment	160,317
Less: accumulated depreciation	<u>(67,689)</u>
Total fixed assets	<u>92,628</u>
Total assets	<u>247,279</u>
DEFERRED OUTFLOWS OF RESOURCES	
Share of pension plan deferred outflows	<u>4,921</u>
LIABILITIES	
Current liabilities	
Accounts payable	2,120
Accrued wages	550
Total current liabilities	<u>2,670</u>
Noncurrent liabilities	
Pension plan liability	<u>16,660</u>
Total liabilities	<u>19,330</u>
DEFERRED INFLOWS OF RESOURCES	
Share of pension plan deferred inflows	<u>596</u>
NET POSITION	
Invested in capital assets	92,628
Unrestricted	139,646
Total net position	<u>\$ 232,274</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, 2020**

	<u>Airport Enterprise</u>
OPERATING REVENUES	
Transportation	
Airports	
Airport fuel sales	\$ 204,722
Miscellaneous	17,602
	<u>222,324</u>
OPERATING EXPENSES	
Airport fuel operations	
Personnel services	
Regular salaries	15,886
Employee benefits	7,311
Total personnel services	<u>23,197</u>
Operating expenses	
Communications	441
Contractual services	1,956
Utility services	1,793
Repair and maintenance	4,247
Petroleum products	176,764
Supplies	141
Depreciation	2,135
Total operating expenses	<u>187,477</u>
Total operating expenses	<u>210,674</u>
Operating income before transfers	11,650
Transfer in	<u>613</u>
Change in net position	12,263
Net position, beginning of year	220,011
Net position, end of year	<u>\$ 232,274</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2020**

	<u>Airport Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 204,722
Cash payments to employees	(15,743)
Cash payments for employee benefits	(16,161)
Cash payments for suppliers	(162,605)
Interest income	17,602
Net cash used by operating activities	<u>27,815</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	613
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	(8,753)
 Cash and cash equivalents, beginning of year	 <u>115,659</u>
Cash and cash equivalents, end of year	<u>\$ 135,334</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income	<u>\$ 11,650</u>
Adjustments to reconcile operating income to net cash used by operating activities	
Depreciation	2,135
FRS pension liability and deferred outflows and inflows	(8,850)
Changes in assets and liabilities	
(Increase) decrease in:	
Inventories	22,972
Increase (decrease) in:	
Accounts payable	(235)
Accrued wages	143
Total adjustments	<u>16,165</u>
Net cash used by operating activities	<u>\$ 27,815</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

COMBINING STATEMENT OF FIDUCIARY NET POSITION

AGENCY FUNDS September 30, 2020

	Clerk of Courts			Sheriff			Tax Collector		
	General	Registry	Cash	Individual	Inmate	Evidence	Tax	Tag	Totals
	Trust	of Court	Bond	Depository	Trust	Trust			
ASSETS									
Cash	\$ 99,359	\$ 67,713	\$ 13,836	\$ 8,986	\$ 27,164	\$ 3,511	\$ 334,650	\$ -	\$ 555,219
Accounts receivable	800	-	-	-	2,263	-	30,769	19,348	53,180
Due from other funds	1,065	-	-	-	-	-	45,315	-	46,380
Investments	118,420	-	-	-	-	-	-	-	118,420
Due from other governmental units	-	-	-	-	-	-	-	29,896	29,896
Total assets	\$ 219,644	\$ 67,713	\$ 13,836	\$ 8,986	\$ 29,427	\$ 3,511	\$ 410,734	\$ 49,244	\$ 803,095
LIABILITIES									
Due to individuals	\$ -	\$ -	\$ -	\$ 7,026	\$ -	\$ -	\$ -	\$ -	\$ 7,026
Due to other funds	102,007	-	-	1,960	-	-	-	45,315	149,282
Due to other governmental units	4,225	-	-	-	-	-	2,368	145	6,738
Cash bonds payable	9,000	-	13,836	-	-	-	-	-	22,836
Interest payable	8,401	-	-	-	-	-	-	-	8,401
Other current liabilities	34	-	-	-	29,427	3,511	11,015	(6,703)	37,284
Taxes and fees payable	-	-	-	-	-	-	388,144	-	388,144
Deposits payable	95,977	67,713	-	-	-	-	9,207	10,487	183,384
Total liabilities	219,644	67,713	13,836	8,986	29,427	3,511	410,734	49,244	803,095
NET POSITION									
Total net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

September 30, 2020

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.

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

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

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

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

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.

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

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

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

2. Proprietary Major Fund:

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

Non-current Governmental Assets/Liabilities:

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

D. Assets, Liabilities and Net position or Equity

1. Cash and Cash Equivalents

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

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

2. Investments

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

3. Receivables and Payables

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

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts. At September 30, 2020, there was no allowance for doubtful accounts.

4. Inventories

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

5. Restricted Assets

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

6. Capital Assets

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

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

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

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

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

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

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

12. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2020.

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 (\$24,826,756) differs from "net position" of governmental activities (\$89,063,274) 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	\$ 178,415,360
Accumulated depreciation	<u>(97,168,403)</u>
Total	<u>\$ 81,246,957</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, 2020, were:

Capital leases payable	\$ 753,328
Compensated absences	1,189,118
Pension liability	<u>20,349,893</u>
Total	<u>\$ 22,292,339</u>

Deferred Outflow and Inflow of Resources

The net effect of deferred outflows and inflows of resources related to the County's proportionate share of the FRS pension plan liability was \$5,281,900.

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$ 3,578,148 between governmental funds must be eliminated for the statement of net position.

TAYLOR COUNTY, FLORIDA

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

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

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Deferred Inflows Outflows	Reclassifications and Eliminations	Statement of Net Position
ASSETS						
Cash and cash equivalents	\$ 13,230,486	\$ -	\$ -	\$ -	\$ -	\$ 13,230,486
Accounts receivable - net	136,445	-	-	-	-	136,445
Due from other funds	3,682,115	-	-	-	(3,578,148)	103,967
Due from other governmental units	2,858,401	-	-	-	-	2,858,401
Inventories	233,446	-	-	-	-	233,446
Investments	9,340,637	-	-	-	-	9,340,637
Capital assets - net	-	81,246,957	-	-	-	81,246,957
Total assets	29,481,530	81,246,957	-	-	(3,578,148)	107,150,339
DEFERRED OUTFLOW OF RESOURCES	-	-	-	6,010,475	-	6,010,475
TOTAL ASSETS AND DEFERRED OUTFLOWS	29,481,530	81,246,957	-	6,010,475	(3,578,148)	113,160,814
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	610,277	-	-	-	-	610,277
Accrued wages	116,373	-	-	-	-	116,373
Accrued payroll liabilities	44,485	-	-	-	-	44,485
Due to other funds	3,579,213	-	-	-	(3,578,148)	1,065
Revenues collected in advance	302,008	-	-	-	-	302,008
Other current liabilities	2,418	-	-	-	-	2,418
Accrued compensated absences	-	-	1,189,118	-	-	1,189,118
Capital leases payable	-	-	753,328	-	-	753,328
Pension liability	-	-	20,349,893	-	-	20,349,893
Total liabilities	4,654,774	-	22,292,339	-	(3,578,148)	23,368,965
DEFERRED INFLOWS OF RESOURCES	-	-	-	728,575	-	728,575
Fund balances/net position	24,826,756	81,246,957	(22,292,339)	5,281,900	-	89,063,274
Total liabilities, deferred inflows and net position	\$ 29,481,530	\$ 81,246,957	\$ -	\$ 6,010,475	\$ (3,578,148)	\$ 113,160,814

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

The "net change in fund balances" for governmental funds (\$2,860,586) differs from the "change in net position" for governmental activities (\$417,946) reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

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

Capital outlay	\$ 6,250,324
Reclassifications /deletions	(692,385)
Depreciation expense	(5,181,968)
Difference	<u>\$ 375,971</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. Proceeds of long-term debt increase fund balance in the governmental fund statements but are increases to liabilities in the Statement of Net Position.

Principal payments made	<u>\$ 281,898</u>
Debt proceeds	<u>\$ (310,000)</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>\$ (364,050)</u>
Net change in pension related liabilities and deferred inflows and outflows of resources	<u>\$ (2,426,459)</u>

Reclassification and Eliminations

Transfers in and transfers out in the amount of \$ 10,967,959 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
REVENUES							
Taxes	\$ 15,396,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,396,643
Licenses and permits	201,042	-	-	-	-	-	201,042
Intergovernmental	18,470,514	-	-	-	-	-	18,470,514
Charges for services	1,956,434	-	-	-	-	-	1,956,434
Fines and forfeitures	128,773	-	-	-	-	-	128,773
Special assessments	1,260,549	-	-	-	-	-	1,260,549
Interest	105,022	-	-	-	-	-	105,022
Miscellaneous	402,252	-	-	-	-	-	402,252
Total revenues	37,921,229	-	-	-	-	-	37,921,229
EXPENDITURES							
Current Expenditures							
General government	5,855,332	758,449	-	61,574	738,682	-	7,414,037
Public safety	10,617,552	347,773	-	314,803	1,374,266	-	12,654,384
Physical environment	1,580,017	123,803	-	5,949	70,083	-	1,779,852
Transportation	2,367,385	3,303,732	-	8,553	120,240	-	5,799,910
Economic environment	6,200,490	105	-	(17,088)	24,500	-	6,208,009
Human services	789,387	740,058	-	(4,280)	11,842	-	1,537,007
Culture/recreation	648,889	479,439	-	(5,463)	22,378	-	1,145,243
Court related	764,867	120,994	-	-	64,478	-	950,339
Capital outlay							
General government	56,508	(56,508)	-	-	-	-	-
Public safety	994,467	(994,467)	-	-	-	-	-
Physical environment	126,246	(126,246)	-	-	-	-	-
Transportation	4,509,087	(4,509,087)	-	-	-	-	-
Economic environment	13,400	(13,400)	-	-	-	-	-
Human services	57,874	(57,874)	-	-	-	-	-
Culture/recreation	487,129	(487,129)	-	-	-	-	-
Court related	5,613	(5,613)	-	-	-	-	-
Debt Service							
Principal	281,898	-	(281,898)	-	-	-	-
Interest	13,889	-	-	-	-	-	13,889
Total expenditures	35,370,030	(375,971)	(281,898)	354,050	2,426,459	-	37,502,670
Excess of revenues over (under) expenditures	2,551,199	375,971	281,898	(354,050)	(2,426,459)	-	418,559
OTHER FINANCING SOURCES (USES)							
Debt proceeds	310,000	-	(310,000)	-	-	-	-
Transfers in	10,967,959	-	-	-	-	(10,967,959)	-
Transfers out	(10,968,672)	-	-	-	-	10,967,959	(613)
Total other financing sources (uses)	309,387	-	(310,000)	-	-	-	(613)
Net change in fund balance	2,860,586	375,971	(28,102)	(354,050)	(2,426,459)	-	417,946
Fund balances at beginning of year	21,966,170	80,870,986	(725,226)	\$ (825,068)	(12,641,534)	-	88,645,328
Fund balances at end of year	\$ 24,826,756	\$ 81,246,957	\$ (753,328)	\$ (1,189,118)	\$ (15,067,993)	\$ -	\$ 89,063,274

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, 2020, 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, 2020.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Positive</u>
Primary Government			
Enterprise Funds:			
Airport Enterprise	<u>\$ 466,693</u>	<u>\$ 210,674</u>	<u>\$ 256,019</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, 2020, the carrying amount of the County's bank deposits was \$13,921,039. 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, 2020, 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, 2020, the County had \$6,213,690 invested in Florida PRIME. Florida PRIME's most recent financial statements can be found at <https://www.sbafla.com/prime/Audits/tabid/582Default.aspx>. The investment policies related to Florida PRIME can be found at <https://www.sbafla.com/prime/home/RiskManagementOversight.aspx>.

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 AAAm. The Investment Manager of the Florida PRIME manages credit risk by purchasing only high quality securities, performing a credit analysis to develop a database of issuers and securities that meet the Investment Manager's minimum standard and by regularly reviewing the portfolio's securities financial data, issuer news and developments, and ratings of the nationally recognized statistical rating organizations.

Fair Value 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, 2020, the County's investment in the Florida PRIME investment pool is rated AAAm 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 its policy.

Interest Rate Risk

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2020, is 48 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, 2020, is 63 days.

Foreign Currency Risk

Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2019 through September 30, 2020.

Securities Lending

Florida PRIME did not participate in a securities lending program in the period October 1, 2019 through September 30, 2020.

Fair Value Hierarchy

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

Limitations or Restrictions on Withdrawals

As of September 30, 2020, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Florida Local Government Investment Trust Fund (Trust)

The Florida Local Government Investment Trust (Florida Trust) is a local government investment pool (LGIP) developed through the joint efforts of the Florida Court Clerks and

Comptrollers (FCCC) and the Florida Association of Counties (FAC). Organized on December 12, 1991, The Florida Trust is designed to complement existing investment programs by providing investment vehicles for funds that can be invested in short- to intermediate-term securities and have returns generally greater than the national average for money market instruments. The Florida Trust offers two open-ended, professionally managed funds available only to public entities in Florida, the Short-term Bond Fund and the Day to Day Fund. All of the County's investment was invested in the Day to Day Fund. The Florida Trust Day to Day Fund had a net position of \$761,710,466 at September 30, 2020. The Day to Day Fund is a Fitch AAAM rated money market product offering a fiscally conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The average maturity was 27.33 days as of September 30, 2020. Investments are reported at fair value based on the fair value per share of the underlying portfolio. Of the total investments Day to Day Fund 5.25% was invested in U.S. Treasury Notes. 8.87% was invested in commercial paper. 25.48% was invested in repurchase agreements, 8.62% was invested in government related securities, 8.59% was invested in Corporates, .10% was invested in money market funds, .20% was invested in CMO's, 9.85% was invested in Certificates of Deposit. 17.09% was invested in Asset Backed Securities, 10.03% was invested in Municipals and 5.91% was invested in U.S. Agencies. As of September 30, 2020, the County had investments with the following issuers in the percentages of total investments and categories shown below:

Schedule of Investments at September 30, 2020

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government		
Local Government Surplus Trust Fund Florida PRIME	48 Day Average	\$ 6,213,690
Florida Local Government Day to Day Fund	27.33 Day Average	3,245,367
Total Investments		<u>\$ 9,459,057</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 2019-2020 fiscal year were levied in October 2019. 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, 2020, was as follows:

	Beginning Balance	Additions	Deletions and Adjustments	Balance
<i>Governmental Activities:</i>				
Capital assets, not being depreciated				
Land and improvements	\$ 14,857,975	\$ 505,199	\$ -	\$ 15,363,174
Construction in progress	247,771	4,134,606	-	4,382,377
Total capital assets, not being depreciated	15,105,746	4,639,805	-	19,745,551
Capital assets, being depreciated				
Improvements	9,503,199	-	-	9,503,199
Construction improvements	5,942,433	-	-	5,942,433
Infrastructure	91,261,695	38,052	-	91,299,747
Buildings	29,149,034	201,116	-	29,350,150
Equipment	19,249,458	594,601	(692,385)	19,151,674
Sheriff equipment	2,645,856	776,750	-	3,422,606
Total capital assets being depreciated	157,751,675	1,610,519	(692,385)	158,669,809
Less accumulated depreciation				
Board of County Commissioners	(89,624,206)	(5,042,219)	-	(94,666,425)
Sheriff	(2,362,229)	(139,749)	-	(2,501,978)
Total accumulated depreciation	(91,986,435)	(5,181,968)	-	(97,168,403)
Capital assets, being depreciated net	65,765,240	(3,571,449)	(692,385)	61,501,406
Governmental activities capital assets, net	\$ 80,870,986	\$ 1,068,356	\$ (692,385)	\$ 81,246,957
<i>Business type activities:</i>				
Equipment	\$ 151,564	\$ 8,753	\$ -	\$ 160,317
Less accumulated depreciation	(65,554)	(2,135)	-	(67,689)
Business activities capital assets, net	\$ 86,010	\$ 6,618	\$ -	\$ 92,628

Primary Government

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

Governmental activities:	
General Government	\$ 66,064
Public Safety	208,024
Physical Environment	123,803
Transportation	3,303,732
Economic Environment	105
Human Services	740,058
Culture/Recreation	479,439
Court-related and other	120,994
Sheriff	139,749
Total depreciation expense-governmental activities	\$ 5,181,968
Business-type activities	
Airport Enterprise	\$ 2,135
Total depreciation expense business-type activities	\$ 2,135

NOTE 7. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2020, were:

FUND	Interfund Receivables	Interfund Payables
General	\$ 2,504,679	\$ 106,984
Airport Fund,	-	83
Hospital Debt Service	-	28,170
Municipal Services Benefit Unit	-	16,633
Municipal Services Taxing Unit	146,888	30,969
Road and Bridge	781,104	370,193
Secondary Road Projects	12,260	518,810
Small County Road Assistance	-	1,002,349
Small County Sales Surtax	-	412,668
Small County Outreach Project	-	511,812
Solid Waste	134,515	4,096
Community Development Block Grant	-	351
Clerk Public Records Modernization Trust	102,669	-
Clerk Operating.	-	746
Clerk Trust	1,065	102,007
Clerk State Court	-	1,927
Property Appraiser Operating	-	20,590
Sheriff Operating	-	307,275
Sheriff Individual Depository	-	1,960
Supervisor of Elections Operating	-	5,622
Tax Collector Operating	-	52,106
Tax Collector Tag	-	45,315
Tax Collector Tax	45,315	-
Tourism Tax Infrastructure	-	100,048
Tourism Tax 4th and 5th Cent	-	87,781
Total	\$ 3,728,495	\$ 3,728,495

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

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

NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2020, consisted of the following:

Transfers from General Fund to:	
Airport Enterprise Fund	\$ 613
Airport Fund	919
Landfill Fund	307
Municipal Services Taxing Unit Fund	65,326
Road and Bridge Fund	97,074
Solid Waste Fund	20,965
Clerk Operating Fund	979,568
Property Appraiser Operating Fund	835,194
Sheriff Operating Fund	6,816,839
Sheriff 911 Coordinator	76,074
Supervisor Operating Fund	621,197
Tax Collector Operating Fund	154,205
Transfers from Road and Bridge Fund to:	
General Fund	23,668
Transfers from Secondary Road Projects Fund to:	
Road and Bridge Fund	518,810
Transfers from the Municipal Services Benefit Unit Fund to:	
Tax Collector Operating Fund	1,350
Transfers from Municipal Services Taxing Unit Fund to:	
General Fund	21,678
Solid Waste Fund	7,980
Tax Collector Operating Fund	23,446
Transfers from Small County Sales Surtax Fund to:	
Road and Bridge Fund	176,257
Municipal Services Taxing Unit Fund	109,876
Solid Waste Fund	126,535
Transfers from Sheriff Operating Fund to:	
Sheriff Drug Task Force Grant	6,000
Transfers from Solid Waste Fund to :	
Tax Collector Operating Fund	91,240
Transfer from Supervisor of Elections Operating to:	
General Fund	5,622
Transfer from Tourist Development 4th and 5th Cent to:	
General Fund	87,781
Transfers from Tourist Tax Infrastructure to:	
General Fund	100,048
Total transfers	<u>\$ 10,968,572</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, 2020, were as follows:

	Accounts Receivable	Due from Other Governments	Total Receivables
Governmental Activities:			
General	\$ 27,527	\$ 544,351	\$ 571,878
Road and Bridge	-	144,760	144,760
Municipal Services Taxing Unit	1,307	48,152	49,459
FRA Rail grant	7,500	-	-
Solid Waste	1,562	500	2,062
Sheriff Operating	-	51,945	-
Secondary Road Projects	-	86,665	86,665
Small County Sales Surtax	-	220,297	220,297
Other governmental	98,549	1,761,731	1,860,280
Total governmental activities	<u>\$ 136,445</u>	<u>\$ 2,858,401</u>	<u>\$ 2,935,401</u>
Business-type Activities:			
Airport Enterprise	\$ -	\$ -	\$ -
Total business-type activities	<u>\$ 136,445</u>	<u>\$ 2,858,401</u>	<u>\$ 2,994,846</u>

Payables

Payables at September 30, 2020, were as follows:

	Vendors	Accrued Wages and Benefits	Total
Governmental Activities:			
General	\$ 143,747	\$ 81,233	\$ 224,980
FRA Rail Grant	113,669	-	113,669
Municipal Services	7,970	31,763	39,733
Road and Bridge	49,161	31,256	80,417
Sheriff Operating	30	-	30
Solid Waste	37,096	13,943	51,039
Other governmental	258,604	2,663	261,267
Total governmental activities	<u>\$ 610,277</u>	<u>\$ 160,858</u>	<u>\$ 771,135</u>
Business-type Activities:			
Airport Enterprise	\$ 2,120	\$ 550	\$ 2,670
Total business-type activities	<u>\$ 2,120</u>	<u>\$ 550</u>	<u>\$ 2,670</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 purchase voting equipment and related software and support. The lease is being paid in annual payments of \$57,232 over eight years without interest beginning December, 2017.

B. Capital Lease Beard Equipment Company

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

C. Capital Lease City National Capital Finance, Inc.

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

D. Capital Lease Santander Leasing, LLC.

The Board entered into a lease purchase agreement with Santander Leasing, LLC. for the purchase two Mack trucks. The lease in the amount of \$310,000 is being paid with a beginning payment of \$30,000 in November 2019 and four subsequent annual payments of \$77,452 including interest at 3.6%.

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

Year Ending September 30	Principal	Interest	Total
2021	\$ 293,074	\$ 15,419	\$ 308,493
2022	198,867	9,837	208,704
2023	129,395	5,289	134,684
2024	131,992	2,691	134,683
Total	<u>\$ 753,328</u>	<u>\$ 33,236</u>	<u>\$ 786,564</u>

Equipment purchased with these leases totaled \$2,010,712. Accumulated depreciation on the equipment at September 30, 2020 was \$630,992.

NOTE 11.LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Balance at 9/30/2019	Additions	Deletions	Balance at 9/30/2020	Due Within One Year
Governmental Activities:					
Capital Lease - Dominion Voting Systems	\$ 286,160	\$ -	\$ 57,232	\$ 228,928	\$ 57,232
Capital Lease - City National Capital Finance, Inc.	210,043	-	68,067	141,976	69,996
Capital Lease - Beard Equipment Company	229,023	-	130,412	98,611	98,611
Capital Lease - Santander Leasing, LLC.	-	310,000	26,187	283,813	67,235
Other liabilities:					
Compensated Absences payable	825,068	364,050	-	1,189,118	178,368
County's proportionate share of FRS pension liability	16,658,021	3,691,872	-	20,349,893	2,692,416
	18,208,315	4,365,922	281,898	22,292,339	3,163,858
Business-Type Activities					
County's proportionate share of FRS pension liability	27,916	-	(11,256)	16,660	2,204
	<u>\$ 18,236,231</u>	<u>\$ 4,365,922</u>	<u>\$ 270,642</u>	<u>\$ 22,308,999</u>	<u>\$ 3,166,062</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.

Pension Plan

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

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

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

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

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

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2019 through June 30, 2020 and from July 1, 2019 through September 30, 2020, respectively, were as follows:

Class	October 1, 2019 -	July 1, 2020 -
	June 30, 2020	September 30, 2020
Regular Class	8.47%	10.00%
Special Risk Class	25.48%	24.45%
Special Risk Administrative Support	38.59%	35.84%
County Elected Officers Class	48.82%	49.18%
Senior Management Class	25.41%	27.29%
Deferred Retirement Option Program	14.60%	16.98%

These employer contribution rates include a 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2019 through June 30, 2020 and from July 1, 2019 through September 30, 2020, respectively.

The County's contributions, to the Pension Plan totaled \$1,505,664 for the fiscal year ended September 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2020, the County reported a liability of \$17,281,020 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The County's proportionate share of the net pension liability was based on the County's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the County's proportionate share was 0.039871785% percent, which was a decrease of - 0.0003219% percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the County recognized pension expense of \$3,661,869. 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	\$ 661,380	\$ -
Changes in assumptions	3,128,414	-
Net difference between projected and actual earnings on Pension Plan investments	1,028,929	-
Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions	245,056	(413,730)
County Pension Plan contributions subsequent to the measurement date	<u>361,989</u>	<u>-</u>
Total	<u>\$ 5,425,768</u>	<u>\$ (413,730)</u>

The deferred outflows of resources related to the Pension Plan, totaling \$361,989 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	
2021	\$ 958,263
2022	1,492,437
2023	1,268,566
2024	758,354
2025	172,429
Thereafter	-
	<u>\$ 4,650,049</u>

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

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Discount rate	6.80%
Investment rate of return	7.00%

Mortality rates were based on Pub-2010 base table generational mortality using gender specific MP-2018 mortality improvement projection scale.

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

The following change in actuarial assumptions occurred in 2020:

The long-term expected rate of return was increased from 6.90% to 7.00%.

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

Asset Class	Target Allocation*	Annual Arithmetic Return	Compound Annual (Geometric) Return	Annual Standard Deviation
Cash Equivalents	1.0%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global equity	54.2%	8.0%	6.7%	17.1%
Real estate	10.3%	6.4%	5.8%	11.7%
Private equity	11.1%	10.8%	8.1%	25.7%
Strategic investments	4.4%	5.5%	5.3%	6.9%
	<u>100.0%</u>			

Assumed inflation-mean	2.4%	1.7%
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Discount Rate - The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

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

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
County's proportionate share of the net pension liability	\$ 27,594,884	\$ 17,281,020	\$ 8,666,835

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, 2020, the County reported a payable in the amount of \$39,370 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2020.

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, 2020, 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, 2020, the HIS contribution for the period October 1, 2019 through June 30, 2020 and from July 1, 2019 through September 30, 2020 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 \$165,509 for the fiscal year ended September 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2020, the County reported a liability of \$3,085,533 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability

used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The County's proportionate share of the net pension liability was based on the County's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the County's proportionate share was 0.025270878% percent, which was a decrease of - 0.000145018% percent from its proportionate share measured as of June 30, 2019. For the fiscal year ended September 30, 2020, the County recognized pension expense of \$252,084. 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	\$ 126,217	\$ (2,380)
Changes in assumptions	331,783	(179,412)
Net difference between projected and actual earnings on HIS Plan investments	2,464	-
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	90,505	(133,649)
County HIS Plan contributions subsequent to the measurement date	38,659	-
Total	<u>\$ 589,628</u>	<u>\$ (315,441)</u>

The deferred outflows of resources related to the HIS Plan, totaling \$38,659 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, 2020. 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:

<u>Fiscal Year Ending September 30</u>	
2021	\$ 65,184
2022	48,352
2023	13,212
2024	30,680
2025	41,776
Thereafter	36,324
	<u>\$ 235,528</u>

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

Inflation	2.40 %
Real growth rate	.85%
Salary increases	3.25%, average, including inflation
Discount rate	Bond Buyer Generational Obligation 20-Bond Municipal Bond Index / 2.21%

Mortality rates were based on Pub-2010 base table generational mortality using the gender specific MP-2018 mortality improvement projection scale.

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

The following changes to assumptions occurred in the 2020 fiscal year:

The municipal bonds rate used to determine total pension liability was decreased from 3.50% to 2.21% and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with the Scale MP-2018.

Discount Rate - The discount rate used to measure the total pension liability was 2.21%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 2.21%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
County's proportionate share of the net pension liability	\$ 3,566,739	\$ 3,085,533	\$ 2,691,668

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

Payables to the Pension Plan - At September 30, 2020, the County reported a payable in the amount of \$4,328 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2020.

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 2019-20 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class 7.95%, Special Risk class 14.00%, Senior Management Service class 7.67% and County Elected Officers class 11.34%. Each of these member classes pay 3% of the contribution.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2020, 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, 2020.

NOTE 13.FUND BALANCES GOVERNMENTAL FUNDS

As of September 30, 2020, 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, 2020.

	Restricted	Assigned
General Fund:		
State Aid to Libraries Reserve	\$ 48,952	\$ -
Mosquito Control Reserve	619	-
Emergency 911 Reserve	41,498	-
Sheriff's Designated Reserves	94,269	-
Traffic Surcharge Reserve	6,514	-
Court Related Reserves	-	247,444
911 Wireless Supplemental	190,682	-
911 Wireless /State	59,677	-
Sports Complex Donations Reserve	-	8,469
Sports Complex	-	35,319
Boat Ramp Reserve	-	292,904
Jail Maintenance Fund	-	127,691
Steinhatchee Donation Reserve	-	1,661
Traffic and SHIP Education	61,935	-
Total	\$ 504,146	\$ 713,488
Special Revenue Funds:		
Solid Waste Fund	\$ -	\$ 327,143
Municipal Services Taxing Unit	-	1,536,761
Road and Bridge Fund - Transportation	562,052	-
Small County Sales Surtax	-	3,386,957
Total	\$ 562,052	\$ 5,250,861
Capital Projects Funds:		
Secondary Road projects	\$ 3,240,698	\$ -
Other Governmental Funds:		
	\$ 3,323,739	\$ 1,030,062
Total	\$ 7,630,635	\$ 6,994,411

NOTE 14. CONTINGENT LIABILITIES

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

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

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

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

NOTE 15. USE OF ESTIMATES

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

NOTE 16. RISK MANAGEMENT

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

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

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

NOTE 17. CONSTRUCTION COMMITMENTS

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

NOTE 18. JOINT VENTURES - AUCILLA AREA SOLID WASTE ADMINISTRATION

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

<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, 2020, is as follows:

Assets	\$ 8,064,557
Deferred Outflows of Resources	35,676
Liabilities	(2,262,989)
Deferred Inflows of Resources	(2,861)
Net Position	<u>\$ 5,834,383</u>

During the fiscal year, the County paid dumping fees of \$ 366,844 to Aucilla Area Solid Waste Administration and as of September 30, 2020, owed the landfill \$ 32,910. 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:

<u>Fund</u>	<u>Deficit</u>
Community Development Block Grant	\$ (351)
Small County Road Assistance	(61,040)
Clerk State Court	(1,927)

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:

<u>Fiscal Years Ending</u>	
2021	\$ 15,251
2022	14,192
2023	10,965
2024	9,894
2025	2,994
	<u>\$ 53,296</u>

Lease expense under these leases was \$13,495 for the fiscal year ended September 30, 2020

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, 2020**

	SHIP Program Year Ended									Total
	2009	2012	2013	2014	2015	2017	2018	2019	2020	CARES
REVENUES										
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 175,200
Interest	-	-	-	-	-	-	-	-	193	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,193</u>	<u>175,200</u>
EXPENDITURES										
Current Expenditures	-	-	-	-	-	23,352	7,000	58,027	221,557	58,936
Economic environment	-	-	-	-	-	23,352	7,000	58,027	221,557	58,936
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,352</u>	<u>7,000</u>	<u>58,027</u>	<u>221,557</u>	<u>58,936</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,352)</u>	<u>(7,000)</u>	<u>(58,027)</u>	<u>128,636</u>	<u>116,264</u>
OTHER FINANCING SOURCES (USES)										
Interfund transfers in	-	-	-	-	-	-	-	-	-	-
Interfund transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,352)</u>	<u>(7,000)</u>	<u>(58,027)</u>	<u>128,636</u>	<u>116,264</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,352)</u>	<u>(7,000)</u>	<u>(58,027)</u>	<u>128,636</u>	<u>116,264</u>
Fund balances beginning of year	17	23	38	29	17	(88,174)	7,777	78,934	-	-
Fund balances end of year	<u>\$ 17</u>	<u>\$ 23</u>	<u>\$ 38</u>	<u>\$ 29</u>	<u>\$ 17</u>	<u>\$ (111,526)</u>	<u>\$ 777</u>	<u>\$ 20,907</u>	<u>\$ 128,636</u>	<u>\$ 116,264</u>

**TAYLOR COUNTY, FLORIDA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 10,914,691	\$ 10,914,691	\$ 10,675,391	\$ (239,300)
Intergovernmental	5,578,943	5,728,066	4,183,155	(1,544,911)
Charges for services	283,590	283,590	287,703	4,113
Fines and forfeitures	11,000	11,000	11,898	898
Miscellaneous	175,818	189,018	138,165	(50,853)
Special assessments	-	-	157,060	157,060
Interest	75,000	75,000	66,112	(8,888)
Total revenues	<u>17,039,042</u>	<u>17,201,365</u>	<u>15,519,484</u>	<u>(1,681,881)</u>
EXPENDITURES				
Current expenditures				
General government	2,148,194	2,113,916	1,934,243	179,673
Public safety	1,084,547	1,694,996	914,497	780,499
Physical environment	541,688	618,365	300,657	317,708
Transportation	147,786	159,536	-	159,536
Economic environment	131,570	153,336	461,758	(308,422)
Human services	651,000	657,283	585,159	72,124
Culture / recreation	804,794	873,443	633,531	239,912
Court-related	276,446	272,071	162,636	109,435
Capital outlay				
General government	110,861	114,761	27,385	87,376
Public safety	1,436,206	1,434,093	116,376	1,317,717
Physical environment	5,500	25,500	-	25,500
Economic environment	10,000	-	570	(570)
Human services	-	10,000	57,874	(47,874)
Culture / recreation	642,753	737,393	204,001	533,392
Court related	-	-	3,980	(3,980)
Debt service				
Principal	-	57,232	57,232	-
Total expenditures	<u>7,991,345</u>	<u>8,921,925</u>	<u>5,459,899</u>	<u>3,462,026</u>
Excess of revenues over expenditures	<u>9,047,697</u>	<u>8,279,440</u>	<u>10,059,585</u>	<u>1,780,145</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	301,147	208,444	233,175	24,731
Interfund transfers out	(9,635,197)	(9,926,189)	(9,668,281)	257,908
Total other financing sources (uses)	<u>(9,334,050)</u>	<u>(9,717,745)</u>	<u>(9,435,106)</u>	<u>282,639</u>
Net change in fund balance	<u>(286,353)</u>	<u>(1,438,305)</u>	<u>624,479</u>	<u>2,062,784</u>
Fund balance at beginning of year	10,561,419	10,561,419	10,561,419	-
Fund balance at end of year	<u>\$ 10,275,066</u>	<u>\$ 9,123,114</u>	<u>\$ 11,185,898</u>	<u>\$ 2,062,784</u>

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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 819,500	\$ 819,500	\$ 791,928	\$ (27,572)
Licenses and permits	200	200	135	(65)
Intergovernmental	830,000	830,000	761,608	(68,392)
Miscellaneous	10,000	10,000	39,311	29,311
Interest	2,000	2,000	2,670	670
Total revenues	<u>1,661,700</u>	<u>1,661,700</u>	<u>1,595,652</u>	<u>(66,048)</u>
EXPENDITURES				
Current expenditures				
General government	-	-	22	(22)
Physical Environment	46,804	71,342	41,590	29,752
Transportation	2,254,407	2,298,019	2,189,490	108,529
Capital outlay				
Transportation	342,880	342,880	321,722	21,158
Debt service				
Principal	174,000	174,000	156,599	17,401
Interest	-	-	7,936	(7,936)
Total expenditures	<u>2,818,091</u>	<u>2,886,241</u>	<u>2,717,359</u>	<u>168,882</u>
Excess of revenues over expenditures	<u>(1,156,391)</u>	<u>(1,224,541)</u>	<u>(1,121,707)</u>	<u>102,834</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt	-	-	310,000	310,000
Interfund transfers in	1,203,098	1,247,170	792,142	(455,028)
Interfund transfers out	(22,629)	(22,629)	(23,668)	(1,039)
Total other financing sources (uses)	<u>1,180,469</u>	<u>1,224,541</u>	<u>1,078,474</u>	<u>(146,067)</u>
Net change in fund balance	<u>24,078</u>	<u>-</u>	<u>(43,233)</u>	<u>(43,233)</u>
Fund balance at beginning of year	<u>838,731</u>	<u>838,731</u>	<u>838,731</u>	<u>-</u>
Fund balance at end of year	<u>\$ 862,809</u>	<u>\$ 838,731</u>	<u>\$ 795,498</u>	<u>\$ (43,233)</u>

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, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,524,759	\$ 1,524,739	\$ 1,482,663	\$ (42,076)
Licenses and permits	172,300	172,300	200,907	28,607
Intergovernmental	117,958	128,985	196,271	67,286
Charges for services	3,650	3,650	1,965	(1,685)
Miscellaneous	2,000	20,950	19,711	(1,239)
Interest	10,000	10,000	7,086	(2,914)
Total revenues	<u>1,830,667</u>	<u>1,860,624</u>	<u>1,908,603</u>	<u>47,979</u>
EXPENDITURES				
Current expenditures				
General government	85,856	88,198	207,093	(118,895)
Public safety	1,819,743	1,866,164	1,354,529	511,635
Human services	-	-	186,732	(186,732)
Capital outlay				
General government	1,500	-	-	-
Public safety	42,500	182,505	101,341	81,164
Debt service				
Principal	74,020	-	68,067	(68,067)
Interest	-	-	5,953	(5,953)
Total expenditures	<u>2,023,619</u>	<u>2,136,867</u>	<u>1,923,715</u>	<u>213,152</u>
Excess of revenues over expenditures	<u>(192,952)</u>	<u>(276,243)</u>	<u>(15,112)</u>	<u>261,131</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	153,020	181,334	175,202	(6,132)
Interfund transfers out	-	(46,200)	(53,104)	(6,904)
Total other financing sources (uses)	<u>153,020</u>	<u>135,134</u>	<u>122,098</u>	<u>(13,036)</u>
Net change in fund balance	<u>(39,932)</u>	<u>(141,109)</u>	<u>106,986</u>	<u>248,095</u>
Fund balance at beginning of year	<u>1,429,775</u>	<u>1,429,775</u>	<u>1,429,775</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,389,843</u>	<u>\$ 1,288,666</u>	<u>\$ 1,536,761</u>	<u>\$ 248,095</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

FRA RAIL GRANT FUND

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

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 17,343,027	\$ 17,343,027	\$ 5,124,436	\$ (12,218,591)
Total revenues	<u>17,343,027</u>	<u>17,343,027</u>	<u>5,124,436</u>	<u>(12,218,591)</u>
EXPENDITURES				
Current expenditures				
Economic environment	<u>17,343,027</u>	<u>17,343,027</u>	<u>5,124,436</u>	<u>12,218,591</u>
Total expenditures	<u>17,343,027</u>	<u>17,343,027</u>	<u>5,124,436</u>	<u>12,218,591</u>
Excess of revenues over expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SMALL COUNTY SALES SURTAX FUND

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

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,883,000	\$ 1,883,000	\$ 1,937,699	\$ 54,699
Interest	-	-	681	681
Total revenues	<u>1,883,000</u>	<u>1,883,000</u>	<u>1,938,380</u>	<u>55,380</u>
EXPENDITURES				
Current expenditures				
Public safety	871,715	871,715	712,246	159,469
Total expenditures	<u>871,715</u>	<u>871,715</u>	<u>712,246</u>	<u>159,469</u>
Excess of revenues over expenditures	<u>1,011,285</u>	<u>1,011,285</u>	<u>1,226,134</u>	<u>214,849</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(801,400)	(801,400)	(412,668)	388,732
Total other financing sources (uses)	<u>(801,400)</u>	<u>(801,400)</u>	<u>(412,668)</u>	<u>388,732</u>
Net change in fund balance	<u>209,885</u>	<u>209,885</u>	<u>813,466</u>	<u>603,581</u>
Fund balance at beginning of year	<u>2,573,491</u>	<u>2,573,491</u>	<u>2,573,491</u>	-
Fund balance at end of year	<u>\$ 2,783,376</u>	<u>\$ 2,783,376</u>	<u>\$ 3,386,957</u>	<u>\$ 603,581</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, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 17,000	\$ 17,000	\$ 15,031	\$ (1,969)
Intergovernmental	25,758	25,758	12,010	(13,748)
Miscellaneous	164,711	164,711	165,122	411
Special assessments	1,091,141	1,091,141	1,049,191	(41,950)
Interest	1,200	1,200	1,084	(116)
Total revenues	<u>1,299,810</u>	<u>1,299,810</u>	<u>1,242,438</u>	<u>(57,372)</u>
EXPENDITURES				
Current expenditures				
Physical environment	1,224,304	1,310,269	1,202,254	108,015
Capital outly				
Physical environment	166,500	166,500	110,726	55,774
Total expenditures	<u>1,390,804</u>	<u>1,476,769</u>	<u>1,312,980</u>	<u>163,789</u>
Excess of revenues over expenditures	<u>(90,994)</u>	<u>(176,959)</u>	<u>(70,542)</u>	<u>106,417</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	174,700	195,665	155,480	(40,185)
Interfund transfers out	-	-	(91,240)	(91,240)
Total other financing sources (uses)	<u>174,700</u>	<u>195,665</u>	<u>64,240</u>	<u>(131,425)</u>
Net change in fund balance	<u>83,706</u>	<u>18,706</u>	<u>(6,302)</u>	<u>(25,008)</u>
Fund balance at beginning of year	<u>333,445</u>	<u>333,445</u>	<u>333,445</u>	-
Fund balance at end of year	<u>\$ 417,151</u>	<u>\$ 352,151</u>	<u>\$ 327,143</u>	<u>\$ (25,008)</u>

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, 2020

	Operating Fund			Variance
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,064,902	\$ 1,064,902
Charges for services	-	-	174,848	174,848
Miscellaneous	-	-	12,487	12,487
Total revenues	<u>-</u>	<u>-</u>	<u>1,252,237</u>	<u>1,252,237</u>
EXPENDITURES				
Public Safety				
Law enforcement				
Personnel services	3,777,480	3,777,480	4,225,312	(447,832)
Operating expenses	528,754	528,754	821,792	(293,038)
Capital outlay	-	-	760,637	(760,637)
Total law enforcement	<u>4,306,234</u>	<u>4,306,234</u>	<u>5,807,741</u>	<u>(1,501,507)</u>
Detention and correction				
Personnel services	2,041,294	2,041,294	1,795,255	246,039
Operating expenses	516,526	516,526	473,784	42,742
Total detention and correction	<u>2,557,820</u>	<u>2,557,820</u>	<u>2,269,039</u>	<u>288,781</u>
Total expenditures	<u>6,864,054</u>	<u>6,864,054</u>	<u>8,076,780</u>	<u>(1,212,726)</u>
Excess of revenues over (under) expenditures	<u>(6,864,054)</u>	<u>(6,864,054)</u>	<u>(6,824,543)</u>	<u>39,511</u>
OTHER FINANCING SOURCES				
Transfers from other funds	6,840,054	6,840,054	6,830,543	(9,511)
Transfers to other funds	-	-	(6,000)	(6,000)
Total other financing sources	<u>6,840,054</u>	<u>6,840,054</u>	<u>6,824,543</u>	<u>(15,511)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2020**

	Operating Fund			Variance
	Original Budget	Final Budget	Actual	Positive (Negative)
REVENUES				
Charges for services	\$ 794,581	\$ 794,581	831,464	\$ 36,883
Total revenues	<u>794,581</u>	<u>794,581</u>	<u>831,464</u>	<u>36,883</u>
EXPENDITURES				
General government				
Current expenditures	1,098,565	1,098,565	1,101,704	(3,139)
Total expenditures	<u>1,098,565</u>	<u>1,098,565</u>	<u>1,101,704</u>	<u>(3,139)</u>
Excess of revenues over (under) expenditures	<u>(303,984)</u>	<u>(303,984)</u>	<u>(270,240)</u>	<u>33,744</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	303,984	303,984	270,240	(33,744)
Transfers to the Board of County Commissioners	-	-	-	-
Total other financing sources (uses)	<u>303,984</u>	<u>303,984</u>	<u>270,240</u>	<u>(33,744)</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

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

	2020	2019	2018	2017	2016	2015	2014
County's proportionate share of the net pension liability							
Retirement	0.03987%	0.0402%	0.0403%	0.0419%	0.0425%	0.0397%	.0387%
Health insurance subsidy	0.02527%	0.0254%	0.0262%	0.0528%	0.0261%	0.0254%	.0248%
County's proportionate share of the net pension liability							
Retirement	\$ 17,281,019	\$ 13,842,152	\$ 12,139,745	\$ 12,379,213	\$ 10,720,397	\$ 5,131,091	\$ 2,322,814
Health insurance subsidy	3,085,533	2,843,784	2,775,161	2,823,688	3,043,175	2,585,580	2,320,521
Total	<u>\$ 20,366,552</u>	<u>\$ 16,685,936</u>	<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	\$ 9,530,409	\$ 9,440,679	\$ 8,776,479	\$ 8,694,243	\$ 8,413,619	\$ 8,093,506	\$ 7,749,485
County's proportionate share of the net pension liability as a percentage of its covered employee payroll	213.70%	176.75%	169.94%	174.86%	163.59%	95.34%	59.92%
Plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	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 SEVEN FISCAL YEARS**

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

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

TAYLOR COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended September 30, 2020

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, 2020, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis except that depreciation is not budgeted.
9. Legal control of the budget is exercised pursuant to applicable provisions of Florida Statutes.
10. Appropriations for the County lapse at the close of the fiscal year.

B. Pension Plan:

Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2020, are shown below:

TAYLOR COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended September 30, 2020

	FRS	HIS
Total Pension Liability	\$ 204,909,739,000	\$ 12,588,098,255
Plan fiduciary net position	(161,568,265,280)	(378,261,130)
Net Pension Liability	<u>\$ 43,341,473,720</u>	<u>\$ 12,209,837,125</u>

**Plan Fiduciary Net Position as a Percentage
of the Total Pension Liability**

78.85%

3.00%

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

The total pension liability for the HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2013 through June 30, 2020, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years June 30, 2015 through June 30, 2020, 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

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section

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

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

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.21% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the PUB-2010 base table (refer to the valuation reports for more information – See Note 5).

The following changes in actuarial assumptions occurred in 2020:

- FRS: The long-term expected rate of return decreased from 6.90% to 6.80%.
- HIS: The municipal bonds rate used to determine total pension liability was decreased from 3.50% to 2.21% and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with the Scale MP-2018.

SENSITIVITY ANALYSIS

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis show the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2020.

FRS NET PENSION LIABILITY		
1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
\$ 69,209,049,720	\$ 43,341,473,720	\$ 21,736,761,720

HIS NET PENSION LIABILITY		
1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
\$ 14,114,026,804	\$ 12,209,837,125	\$ 10,651,263,443

PENSION EXPENSE AND DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current reporting period, and the balance is amortized as

deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

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

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

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2020, was 5.9 years for FRS and 7.2 years for HIS.

Description	FRS		
	Recognized in Expense	Deferred Outflows of Resources	Deferred Inflows of Resources
	Reporting Period Ended 2020		
Service Cost	\$ 2,647,456,150	\$ -	\$ -
Interest Cost	13,458,929,163	-	-
Effect of plan changes	-	-	-
Effect of economic, demographic, gains of losses (difference between expected and actual experience)	811,159,886	1,658,766,387	-
Effects of assumptions changes or inputs	2,737,269,546	7,846,185,717	-
Member contributions	(748,454,881)	-	-
Projected investment earnings	(11,037,431,666)	-	-
Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions	-	892,131,070	(892,131,070)
Net difference between projected and actual investment earnings	1,211,606,824	2,580,593,016	-
Administrative expenses	21,556,013	-	-
Total	<u>\$ 9,102,091,035</u>	<u>\$ 12,977,676,190</u>	<u>\$ (892,131,070)</u>

Description	HIS		
	Recognized in Expense Reporting Period Ended 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
Service Cost	\$ 265,520,709	\$ -	\$ -
Interest Cost	402,708,732	-	-
Effect of plan changes	-	-	-
Effect of economic, demographic, gains of losses (difference between expected and actual experience)	84,706,748	499,456,349	(919,144)
Effects of assumptions changes or inputs	259,964,521	1,312,905,199	(709,954,388)
Member contributions	(369,509)	-	-
Projected investment earnings	(11,801,655)	-	-
Changes in proportion and differences between Pension Plan contributions and proportionate share of contributions	-	443,910,392	(443,910,392)
Net difference between projected and actual investment earnings	3,957,861	9,748,431	-
Administrative expenses	172,361	-	-
Total	<u>\$ 1,004,859,768</u>	<u>\$ 2,266,020,371</u>	<u>\$ (1,154,783,924)</u>

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

FRS	HIS
\$ 2,490,538,359	\$ 305,189,471
3,878,865,781	226,383,138
3,297,020,851	61,859,685
1,970,973,468	143,643,293
448,146,661	195,596,196
-	170,064,664
<u>\$12,085,545,120</u>	<u>\$ 1,102,736,447</u>

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

COMBINING STATEMENTS

TAYLOR COUNTY, FLORIDA

SECONDARY ROAD PROJECTS FUND

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

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 1,000,000	\$ 1,000,000	\$ 926,676	\$ (73,324)
Interest	-	-	26,135	26,135
Total revenues	1,000,000	1,000,000	952,811	(47,189)
EXPENDITURES				
Transportation				
Current expenditures	78,164	78,164	61,857	16,307
Capital outlay	3,476,443	3,272,443	98,902	3,173,541
Total expenditures	3,554,607	3,350,607	160,759	3,189,848
Excess of revenues over expenditures	(2,554,607)	(2,350,607)	792,052	3,142,659
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	20,292	20,292	-	(20,292)
Interfund transfers out	(602,580)	(602,580)	(518,810)	83,770
Total other financing sources (uses)	(582,288)	(582,288)	(518,810)	63,478
Net change in fund balance	(3,136,895)	(2,932,895)	273,242	3,206,137
Fund balance at beginning of year	2,967,456	2,967,456	2,967,456	-
Fund balance at end of year	\$ (169,439)	\$ 34,561	\$ 3,240,698	\$ 3,206,137

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2020**

Special Revenue Funds

	Clerk of the Circuit Court							Property Appraiser	Sheriff			
	Clerk Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Public Records Modernization	State Court Fund	Teen Court	Operating	Drug Task Force Grant	Inmate Welfare	Local Law Enforcement	
											Emergency Manager	Block Grant
ASSETS												
Current assets												
Cash	\$ 6,521	\$ 42,086	\$ 17,151	\$ 165,612	\$ 131,391	\$ -	\$ 47,724	\$ 20,590	\$ 1,484	\$ 11,386	\$ 12,604	\$ 3,039
Accounts receivable	-	-	-	-	-	-	-	-	-	6,056	-	-
Due from other funds	-	-	-	-	102,669	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	-	-	35,963	-
Investments	-	-	-	403,706	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,521</u>	<u>\$ 42,086</u>	<u>\$ 17,151</u>	<u>\$ 569,318</u>	<u>\$ 234,060</u>	<u>\$ -</u>	<u>\$ 47,724</u>	<u>\$ 20,590</u>	<u>\$ 1,484</u>	<u>\$ 17,442</u>	<u>\$ 48,567</u>	<u>\$ 3,039</u>
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Current liabilities												
Accounts payable	\$ 5,575	\$ -	\$ -	\$ 972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	746	-	-	-	-	1,927	-	20,590	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	200	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>6,521</u>	<u>-</u>	<u>-</u>	<u>972</u>	<u>-</u>	<u>1,927</u>	<u>-</u>	<u>20,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES												
Restricted	-	-	-	-	234,060	(1,927)	47,724	-	1,484	17,442	48,567	3,039
Assigned	-	42,086	17,151	568,346	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>42,086</u>	<u>17,151</u>	<u>568,346</u>	<u>234,060</u>	<u>(1,927)</u>	<u>47,724</u>	<u>-</u>	<u>1,484</u>	<u>17,442</u>	<u>48,567</u>	<u>3,039</u>
Total liabilities and fund balances	<u>\$ 6,521</u>	<u>\$ 42,086</u>	<u>\$ 17,151</u>	<u>\$ 569,318</u>	<u>\$ 234,060</u>	<u>\$ -</u>	<u>\$ 47,724</u>	<u>\$ 20,590</u>	<u>\$ 1,484</u>	<u>\$ 17,442</u>	<u>\$ 48,567</u>	<u>\$ 3,039</u>
See notes to financial statements.												

**TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2020**

Special Revenue Funds

	Sheriff		Supervisor of Elections	Board of County Commissioners								Tourism Tax 4th and 6th Cent
	Nongrant Forfeiture	Special Law Enforcement	Supervisor Operating	Community Development Block Grant	Airport	Local Housing	Tourist Development		Florida Boating Improvement	Tourism Tax Infra- structure		
		Trust					Trust	Landfill				
ASSETS												
Cash	\$ -	\$ 6,672	\$ 52,590	\$ -	\$ 68,700	\$ 435,759	\$ 269,507	\$ 484,263	\$ 655,368	\$ 12,323	\$ 338,509	\$ 337,769
Accounts receivable	-	-	67	-	3,423	-	-	-	59,867	-	-	29,136
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	96,683	-	-	29,136	-	3,420	14,568	-
Investments	-	-	-	-	-	16,419	-	-	3,992	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 6,672</u>	<u>\$ 52,657</u>	<u>\$ -</u>	<u>\$ 168,806</u>	<u>\$ 452,178</u>	<u>\$ 269,507</u>	<u>\$ 513,399</u>	<u>\$ 719,227</u>	<u>\$ 15,743</u>	<u>\$ 353,077</u>	<u>\$ 366,905</u>
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Current liabilities												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 17,984	\$ 41,328	\$ 228	\$ 3,852	\$ 8,479	\$ -	\$ -	\$ -
Due to other funds	-	-	5,622	351	83	-	16,633	-	-	-	100,048	87,781
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	906	696	-	-	1,061	-	-	-
Revenues collected in advance	-	-	47,035	-	-	254,973	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>52,657</u>	<u>351</u>	<u>18,973</u>	<u>296,997</u>	<u>16,861</u>	<u>3,852</u>	<u>9,540</u>	<u>-</u>	<u>100,048</u>	<u>87,781</u>
FUND BALANCES												
Restricted	-	6,672	-	(351)	-	155,181	-	509,547	709,687	15,743	253,029	279,124
Assigned	-	-	-	-	149,833	-	252,646	-	-	-	-	-
Total fund balances	<u>-</u>	<u>6,672</u>	<u>-</u>	<u>(351)</u>	<u>149,833</u>	<u>155,181</u>	<u>252,646</u>	<u>509,547</u>	<u>709,687</u>	<u>15,743</u>	<u>253,029</u>	<u>279,124</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 6,672</u>	<u>\$ 52,657</u>	<u>\$ -</u>	<u>\$ 168,806</u>	<u>\$ 452,178</u>	<u>\$ 269,507</u>	<u>\$ 513,399</u>	<u>\$ 719,227</u>	<u>\$ 15,743</u>	<u>\$ 353,077</u>	<u>\$ 366,905</u>

**TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2020**

	Special Revenue Funds		Capital Projects Funds					Debt Service Fund	
	Board of County Commissioners								Total
	Hospital Sales Tax	CARES Act Grant	DOT Green Street Grant	Small County Road Assistance	Small County Courthouse	Small County Outreach	FDOT Economic Development	Hospital Debt Service	Nonmajor governmental Funds
ASSETS									
Cash	\$ 174,117	940,906	\$ 2,948	\$ -	\$ 639	\$ 242	\$ 35,354	\$ -	\$ 4,275,254
Accounts receivable	-	-	-	-	-	-	-	-	98,549
Due from other funds	-	-	-	-	-	-	-	-	102,669
Due from other governmental units	-	-	-	1,053,535	-	528,426	-	-	1,761,731
Investments	2,757	-	-	-	-	-	-	28,311	455,185
Total assets	\$ 176,874	\$ 940,906	\$ 2,948	\$ 1,053,535	\$ 639	\$ 528,668	\$ 35,354	\$ 28,311	\$ 6,693,388
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Current liabilities									
Accounts payable	\$ -	\$ 60,753	\$ -	\$ 112,226	\$ -	\$ 7,207	\$ -	\$ -	\$ 258,604
Due to other funds	-	-	-	1,002,349	-	511,812	-	28,170	1,776,112
Due to other governmental units	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	2,663
Revenues collected in advance	-	-	-	-	-	-	-	-	302,008
Other current liabilities	-	-	-	-	-	-	-	-	200
Total liabilities	-	60,753	-	1,114,575	-	519,019	-	28,170	2,339,587
FUND BALANCES									
Restricted	176,874	880,153	2,948	(61,040)	639	9,649	35,354	141	3,323,739
Assigned	-	-	-	-	-	-	-	-	1,030,062
Total fund balances	176,874	880,153	2,948	(61,040)	-	9,649	35,354	141	4,353,801
Total liabilities and fund balances	\$ 176,874	\$ 940,906	\$ 2,948	\$ 1,053,535	\$ 639	\$ 528,668	\$ 35,354	\$ 28,311	\$ 6,693,388

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, 2020

	Special Revenue Funds							Property Appraiser	Sheriff			
	Clerk of the Circuit Court											Local Law Enforcement Block Grant
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Public Records Modernization	State Court Fund	Teen Court	Operating	Drug Task Force Grant	Inmate Welfare	Emergency Management	
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,236	\$ -	\$ -	\$ -	\$ -	\$ 155,835	\$ -
Intergovernmental revenue	-	142,819	-	83,319	-	-	5,267	-	-	50,124	-	-
Charges for services	136,637	228,724	-	-	13,714	-	-	-	-	-	-	-
Fines and forfeitures	-	116,875	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,817	-	19	4,494	127	-	47	-	4,490	5,049	-	-
Special assessments	-	-	-	-	-	-	-	35	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	139,454	488,418	19	87,813	13,841	9,236	5,314	35	4,490	55,173	155,835	-
EXPENDITURES												
Current Expenditures								833,930	-	-	-	-
General government	1,091,198	-	-	-	-	-	-	-	22,445	36,372	196,252	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	461,119	-	129,552	397	11,163	-	-	-	-	-	-
Capital outlay								1,299	-	-	-	-
General government	27,824	-	-	-	-	-	-	-	3,000	11,967	1,146	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	1,633	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,119,022	461,119	-	129,552	2,030	11,163	-	835,229	25,445	48,339	197,398	-
Excess of revenues over (under) expenditures	(979,568)	27,299	19	(41,739)	11,811	(1,927)	5,314	(835,194)	(20,955)	6,834	(41,563)	-
OTHER FINANCING SOURCES (USES)												
Interfund transfers in	979,568	-	-	-	-	-	-	835,194	20,241	-	48,129	-
Interfund transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	979,568	-	-	-	-	-	-	835,194	20,241	-	48,129	-
Net change in fund balances	-	27,299	19	(41,739)	11,811	(1,927)	5,314	-	(714)	6,834	8,566	-
Fund balances beginning of year	-	14,787	17,132	610,085	222,249	-	42,410	-	2,198	10,608	42,001	3,039
Fund balances end of year	\$ -	\$ 42,086	\$ 17,151	\$ 568,346	\$ 234,060	\$ (1,927)	\$ 47,724	\$ -	\$ 1,484	\$ 17,442	\$ 48,567	\$ 3,039
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, 2020

Special Revenue Funds

	Sheriff		Supervisor of Elections	Board of County Commissioners								
	Nongrant Forfeiture	Special Law Enforcement Trust	Operating	Community Development Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourism Tax Infra- structure	Tourism Tax 4th and 5th Cent
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,573	\$ -	\$ -	\$ 98,786	\$ 197,572
Intergovernmental revenue	-	-	64,303	124,985	129,077	525,200	-	-	-	-	-	-
Charges for services	-	-	-	-	61,172	-	-	-	150,635	14,181	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	1,013	1,629	-	7,724	-	-	-	47	-	-	-
Special assessments	-	-	-	-	-	-	54,298	-	-	-	-	-
Interest	-	-	13	-	-	193	339	187	-	23	127	-
Total revenues	-	1,013	65,945	124,985	197,973	525,393	54,637	197,760	150,682	14,204	98,913	197,572
EXPENDITURES												
Current Expenditures												
General government	-	-	687,142	-	-	-	-	-	-	-	-	-
Public safety	4,315	-	-	-	-	-	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	35,516	-	-	-
Transportation	-	-	-	-	76,279	-	16,066	-	-	-	-	-
Economic environment	-	-	-	125,025	20,000	368,872	-	89,899	-	-	10,500	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	15,358	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	15,520	-	-	-
Transportation	-	-	-	-	95,942	-	-	-	-	-	-	-
Economic environment	-	-	-	-	12,830	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	4,315	-	687,142	125,025	205,051	368,872	16,066	89,899	51,036	15,358	10,500	-
Excess of revenues over (under) expenditures	(4,315)	1,013	(621,197)	(40)	(7,078)	156,521	38,571	107,861	99,646	(1,154)	88,413	197,572
OTHER FINANCING SOURCES (USES)												
Interfund transfers in	-	-	626,819	-	919	-	-	-	307	-	-	-
Interfund transfers out	-	-	(5,622)	-	-	-	(1,350)	-	-	-	(100,048)	(87,781)
Total other financing sources (uses)	-	-	621,197	-	919	-	(1,350)	-	307	-	(100,048)	(87,781)
Net change in fund balances	(4,315)	1,013	-	(40)	(6,159)	156,521	37,221	107,861	99,953	(1,154)	(11,635)	109,791
Fund balances beginning of year	4,315	5,659	-	(311)	155,992	(1,340)	215,425	401,686	609,734	16,897	264,664	169,333
Fund balances end of year	\$ -	\$ 6,672	\$ -	\$ (351)	\$ 149,833	\$ 155,181	\$ 252,646	\$ 509,547	\$ 709,687	\$ 15,743	\$ 253,029	\$ 279,124

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, 2020**

	Special Revenue Funds		Capital Projects Funds					Debt Service Fund	
	Hospital Sales Tax	Cares Act Grant	DOT Green Street Grant	Board of County Commissioners Small County Road Assistance	Small County Courthouse	Small County Outreach	FDOT Economic Development	Hospital Debt Service	Total Nonmajor Governmental Funds
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,931
Intergovernmental revenue	-	940,906	496,517	1,198,555	-	2,330,704	-	-	6,201,456
Charges for services	-	-	-	-	-	-	-	-	660,454
Fines and forfeitures	-	-	-	-	-	-	-	-	116,875
Miscellaneous	-	-	-	-	-	-	-	-	27,456
Special assessments	-	-	-	-	-	-	-	-	54,298
Interest	336	-	-	-	1	-	-	-	1,254
Total revenues	336	940,906	496,517	1,198,555	1	2,330,704	-	-	7,555,724
EXPENDITURES									
Current Expenditures	-	-	-	-	-	-	-	-	2,612,270
General government	-	60,753	-	-	-	-	-	-	320,137
Public safety	-	-	-	-	-	-	-	-	35,516
Physical environment	-	-	-	-	-	-	-	-	177,895
Transportation	-	-	-	58,461	-	27,089	-	-	614,296
Economic environment	-	-	-	-	-	-	-	-	17,496
Human services	17,496	-	-	-	-	-	-	-	15,358
Culture/recreation	-	-	-	-	-	-	-	-	602,231
Court-related	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	29,123
General government	-	-	-	-	-	-	-	-	16,113
Public safety	-	-	-	-	-	-	-	-	15,520
Physical environment	-	-	-	-	-	-	-	-	4,026,606
Transportation	-	-	493,569	1,143,124	-	2,293,971	-	-	12,830
Economic environment	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	283,128
Culture/recreation	283,128	-	-	-	-	-	-	-	1,633
Court-related	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	300,624	60,753	493,569	1,201,585	-	2,321,060	-	-	8,780,152
Excess of revenues over (under) expenditures	(300,288)	880,153	2,948	(3,030)	1	9,644	-	-	(1,224,428)
OTHER FINANCING SOURCES (USES)									
Interfund transfers in	-	-	-	-	-	-	-	-	2,511,177
Interfund transfers out	-	-	-	-	-	-	-	-	(194,801)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	2,316,376
Net change in fund balances	(300,288)	880,153	2,948	(3,030)	1	9,644	-	-	1,091,948
Fund balances beginning of year	477,162	-	-	(58,010)	638	5	35,354	141	3,261,853
Fund balances end of year	\$ 176,874	\$ 880,153	\$ 2,948	\$ (61,040)	\$ 639	\$ 9,649	\$ 35,354	\$ 141	\$ 4,353,801

See notes to financial statements.

**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, 2020, 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 May 10, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Powell & Jones

POWELL & JONES
Certified Public Accountants
May 10, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE OMB UNIFORM GUIDANCE**

To the Board of County Commissioners
of Taylor County, Florida

Report on Compliance for Each Major Federal Program

We have audited the Taylor County, Florida's compliance with the types of compliance requirements described in the *OMB Uniform Guidance* that could have a direct and material effect on each of the Taylor County, Florida's major federal programs for the year ended September 30, 2020. Taylor County, Florida's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Taylor County, Florida's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance)*. Those standards, and the *OMB Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Taylor County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Taylor County, Florida, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

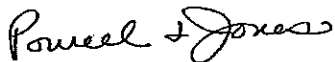
Report on Internal Control Over Compliance

Management of the Taylor County, Florida, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Taylor County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Taylor County, Florida's internal control over compliance.

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

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

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



POWELL & JONES
Certified Public Accountants
Lake City, Florida
May 10, 2021

**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, 2020. 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, 2020.

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

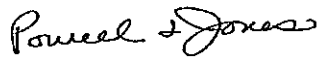
Management of Taylor County, Florida is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Taylor County, Florida's internal control over compliance with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

A handwritten signature in cursive script, appearing to read "Powell & Jones".

POWELL & JONES, CPAs
May 10, 2021

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2020

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	Reserved Unearned Revenues 9/30/2020
FEDERAL AWARDS								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION								
<i>Passed through the Florida Department of Environmental Protection</i> Florida Coastal Management Program	11.419	CMS18	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
<i>Passed through the Florida Department of Economic Opportunity</i> Community Development Block Grant	14.228	18DB-OM-03-72-01-H 02	750,000	592,036	-	124,985	124,985	-
US FISH AND WILDLIFE SERVICE								
<i>Passed through the Florida Fish and Wildlife Conservation Commission</i> Florida Artificial Reef Program	15.605	FWC-19046	60,000	-	-	60,000	60,000	-
US DEPARTMENT OF JUSTICE								
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0586	41,132	-	-	41,132	41,132	-
<i>Passed through the Florida Department of Law Enforcement</i>								
Edward Byrne Memorial Justice Assistance Grant	16.738	2020 TAYL-1-Y5-102	19,286	-	-	19,286	19,286	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-JAGD-TAYL-2-N3-088	3,036	-	-	3,036	3,036	-
			63,454	-	-	63,454	63,454	-
US DEPARTMENT OF TRANSPORTATION								
<i>FASTLANE Grant Program</i>	20.934	69A36519500410INFFL	8,671,514	-	-	5,067,257	5,067,257	-
<i>Passed through Florida Department of Transportation</i>								
Speeding and Aggressive Driving Program	20.600	G1450	27,000	21,507	-	4,576	4,576	-
Impaired Driver Program	20.616	G1499	31,000	14,495	-	11,127	11,127	-
Speeding and Aggressive Driving Program	20.600	G1D77	26,000	-	-	26,000	26,000	-
Local Agency Funding Agreement	20.205	43398625801	496,670	-	-	496,517	496,517	-
CARES Act Airport Grant	20.106	3-12-0064-016-2020	20,000	-	-	20,000	20,000	-
			9,272,184	36,002	-	5,625,477	5,625,477	-
US DEPARTMENT OF THE TREASURY								
<i>Passed through the Florida Department of Emergency Management</i>								
Coronavirus Relief Fund	21.019	Y2303	940,906	-	-	940,906	940,906	-
<i>Passed through Florida Housing Finance Corporation</i>								
Coronavirus Relief Fund	21.019		175,200	-	-	175,200	58,936	-
			1,116,106	-	-	1,116,106	999,842	-
US ELECTIONS ASSISTANCE COMMISSION								
<i>Passed through Florida Department of State</i>								
Cradlepoint Grant		MOA-#2019-2020-001-TAY	3,000	-	-	1,897	1,897	-
Election Security Improvement Grant	90.404	MOA-#2019-2020-001-TAY	35,018	-	-	28,659	28,659	-
CARES Act	90.401, 404	MOA-#2020.001-TAY	65,030	-	-	33,747	33,747	-
Voting Systems Assistance Grant 18-19	90.401	2018-2019	15,488	-	-	15,488	15,488	-
			118,536	-	-	79,791	79,791	-
FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT								
<i>Passed through the Florida Department of Revenue</i>								
Title IV-D Child Support Enforcement	93.563	COC62	83,319	-	-	83,319	83,319	-

(CONTINUED)

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2020

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	Reserved Unearned Revenues 9/30/2020
FEDERAL DEPARTMENT OF HOMELAND SECURITY								
<i>passed through Florida Division of Emergency Management</i>								
Emergency Management Preparedness and Assistance Grant	97.042	G0055	\$ 55,363	\$ -	\$ -	\$ 34,844	\$ 34,844	\$ -
Emergency Management Preparedness and Assistance Grant	97.042	60191	55,565	-	-	16,055	16,055	-
			<u>110,928</u>	<u>-</u>	<u>-</u>	<u>50,899</u>	<u>50,899</u>	<u>-</u>
FEDERAL DEPARTMENT OF EMERGENCY MANAGEMENT								
<i>passed through Florida Division of Emergency Management</i>								
FEMA Hurricane Michael	97.036	Z0929	20,023	-	-	20,023	20,023	-
FEMA Hurricane Michael	97.042	G0055	78,334	-	-	78,334	78,334	-
FEMA Hurricane Irma	97.042	60191	8,049	-	-	8,049	8,049	-
FEDERAL EMERGENCY MANAGEMENT AGENCY								
SAFER Grant	97.083	EMW-2017-FH-00114	128,583	22,061	-	50,905	50,905	-
			234,989	-	-	167,311	167,311	-
Total federal awards			\$ 11,839,516	\$ 628,038	\$ -	\$ 7,391,342	\$ 7,275,078	\$ -
STATE FINANCIAL ASSISTANCE								
Florida Division of Emergency Management								
Emergency Management Performance Grant	31.063	A0147	\$ 105,806	\$ -	\$ -	\$ 19,908	\$ 19,908	\$ -
Emergency Management Performance Grant	31.063	A0066	105,806	-	-	85,028	85,028	-
			<u>211,612</u>	<u>-</u>	<u>-</u>	<u>104,936</u>	<u>104,936</u>	<u>-</u>
Florida Department of Environmental Protection								
Small County Solid Waste Grant Agreement	37.012	SC029	90,909	-	-	90,909	90,909	-
			<u>90,909</u>	<u>-</u>	<u>-</u>	<u>90,909</u>	<u>90,909</u>	<u>-</u>
Florida Housing Finance Corporation								
<i>State Housing Initiatives Program</i>								
SHIP Funds 2019-2020	40.901	N/A	350,000	-	-	350,000	221,557	78,562
			<u>350,000</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>221,557</u>	<u>78,562</u>
Florida Department of Agriculture and Consumer Services								
Arthropod Mosquito Control State Aid	42.003	FDACS-025671	34,481	-	-	34,481	34,481	-
Florida Department of Financial Services								
Volunteer Firefighter Grant Assistance Program	43.006	FM532	33,638	-	-	33,638	33,638	-
Volunteer Firefighter Grant Assistance Program	43.006		32,347	-	-	32,347	32,347	-
			<u>65,985</u>	<u>-</u>	<u>-</u>	<u>65,985</u>	<u>65,985</u>	<u>-</u>
Florida Department of State								
State Aid to Libraries	45.030	20-ST-87	75,923	-	-	75,923	75,923	-
			<u>75,923</u>	<u>-</u>	<u>-</u>	<u>75,923</u>	<u>75,923</u>	<u>-</u>
Florida Department of Education								
Coach Aaron Fels Guardian Program	48.140	97C-90210-9D001	15,034	-	-	15,034	15,034	-
Coach Aaron Fels Guardian Program	48.140	97C-90210-0D001	68,165	-	-	64,991	64,991	-
			<u>83,199</u>	<u>-</u>	<u>-</u>	<u>80,025</u>	<u>80,025</u>	<u>-</u>

(Continued)

TAYLOR COUNTY FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2020

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	GRANT #	PROGRAM OR AWARD AMOUNT	REPORTED IN PRIOR YEARS	DEFERRED IN PRIOR YEARS	REVENUES RECOGNIZED	EXPENDITURES	Reserved Unearned Revenues 9/30/2020
Florida Department of Transportation								
Commission for the Transportation Disadvantaged								
Transportation Disadvantaged Grant	55.002	G1887	\$ 19,872	\$ 5,365	\$ -	\$ 14,507	\$ 14,507	\$ -
Transportation Disadvantaged Grant	55.002	G1N87	19,872	-	-	3,776	3,776	-
			39,744	5,365	-	18,283	18,283	-
Aviation Grant Program								
Removal of Obstacles	55.004	442524-1-94-18	117,354	-	-	13,135	13,135	-
Design/Construct Taxiways	55.004	443552-1-94-01	358,892	227,628	-	95,942	95,942	-
			476,246	227,628	-	109,077	109,077	-
Small County Outreach Program								
East Ellison Road	55.009	ARC92	254,856	258	-	54	54	-
San Pedro Road	55.009	G0676	2,574,182	99,267	-	2,205,597	2,205,597	-
Slaughter Road	55.009	G0W46	1,150,000	-	-	37,119	37,119	-
Gas Plant Road	55.009	G0W47	700,000	-	-	79,190	79,190	-
CR 361 Drainage Improvements	55.009	G0I71	20,000	-	-	8,744	8,744	-
			4,699,038	99,525	-	2,330,704	2,330,704	-
Florida Department of Transportation								
Small County Road Assistance Program								
East Ellison Road	55.016	AQX74	163,919	166	-	35	35	-
North Ellison Road	55.016	ARB12	239,068	246	-	56	56	-
Foley Cut-Off Road	55.016	ARM53	816,052	105,562	-	229,738	229,738	-
Houck Road	55.016	G0J93	984,438	103,365	-	695,602	695,602	-
Pinecrest Road	50.016	G0828	300,000	50,375	-	214,813	214,813	-
Slaughter Road	50.016	GIE43	1,300,000	-	-	41,961	41,961	-
Cedar Island Road	50.016	GIE45	550,000	-	-	16,350	16,350	-
			4,353,477	259,714	-	1,198,555	1,198,555	-
			9,568,505	592,232	-	3,656,619	3,656,619	-
Wireless 911 Board-911 Wireless State Funds								
Rural County Maintenance Grant-Fall	72.001	19-10-22	10,388	-	-	10,388	10,388	-
Rural County Maintenance Grant-Spring	72.001	20-04-29	48,735	-	-	48,735	48,735	-
			59,123	-	-	59,123	59,123	-
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION								
Florida Boating Improvement Program	77.006	FWC-19035	333,480	-	-	106,174	106,174	-
Florida Artificial Reef Program	77.007	FWC-19049	10,000	-	-	1,500	1,500	-
			343,480	-	-	107,674	107,674	-
Total state financial assistance			\$ 10,883,217	\$ 592,232	\$ -	\$ 4,625,675	\$ 4,497,232	\$ 78,562

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, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

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

C. Basis of Accounting

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

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

2. Indirect Cost Rate

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

**TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended September 30, 2020**

Summary of Auditor's Results

Financial Statements

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

Identification of major programs:

CFDA Number

Name of Federal Program

20.934

U.S. Department of Transportation - Railroad Administration
FASTLANE Grant Program

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

Financial Statement Findings
None

**Federal Awards Findings and
Questioned Costs**
None

(Continued)

TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Fiscal Year Ended September 30, 2020

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

55.009

Name of State Program

DEPARTMENT OF TRANSPORTATION
Small County Outreach Program

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

Financial Statement Findings

None

State Financial Assistance Findings and Questioned Costs

None

MANAGEMENT LETTER

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

We have audited the financial statements of Taylor County, Florida (the County), as of and for the year ended September 30, 2020, and have issued our report thereon dated May 10, 2021.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Awards Program and State Financial Assistance Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated May 10, 2021, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

BOARD OF COUNTY COMMISSIONERS

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

CLERK OF THE CIRCUIT COURT

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

PROPERTY APPRAISER

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

SHERIFF

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

SUPERVISOR OF ELECTIONS

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

TAX COLLECTOR

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

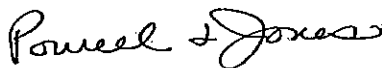
Financial Emergency Status - We determined that the County had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

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

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

CONCLUSION

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



POWELL & JONES
Certified Public Accountants
May 10, 2021

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, 2020. We have also examined the Clerk of the Circuit Court's (Clerk's) compliance with Section 28.35 and 28.36 *Florida Statutes* as to the following during the fiscal year ended September 30, 2020:

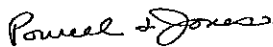
- a. The budget certified by the Florida Clerk of Courts Operations Corporation.
- b. The performance standards developed and certified to Sections 28.35, 28.36 and 61.181 *Florida Statutes*.

We also examined the County's compliance with sections 365.172(10) and 365.173(2)(d) *Florida Statutes* and requirements specified by the E911 Board grant and special disbursement programs. These laws require that E911 fee revenues, interest, and E911 grant funding to be used to pay for authorized expenditures as specified in the Statutes. Management is responsible for the County's and Clerk's respective compliance with those requirements. Our responsibility is to express an opinion on the County's and the Clerk's respective compliance based on our examinations.

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

In our opinion, Taylor County, Florida and the Taylor County Clerk of the Circuit Court complied, in all material respects, with the aforementioned respective requirements for the year ended September 30, 2020.

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
May 10, 2021

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2020

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Powell & Jones
Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Clerk of the Circuit Court (the Clerk of the Circuit Court), as of and for the year ended September 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinion

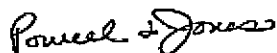
In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Clerk of the Circuit Court, as of September 30, 2020, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 3, 2021, on our consideration of the Clerk of the Circuit Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Circuit Court's internal control over financial reporting and on compliance.

Other Information

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



POWELL & JONES
Certified Public Accountants
May 3, 2021

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
COMBINED BALANCE SHEET - ALL FUNDS
SEPTEMBER 30, 2020**

	<u>Governmental Funds</u>		<u>Fiduciary Funds</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>Totals</u>
ASSETS				
Current Assets				
Cash	\$ 6,521	\$ 403,964	\$ 180,908	\$ 591,393
Accounts receivable	-	-	800	800
Due from other funds	-	102,669	1,065	103,734
Investments	-	403,706	118,420	522,126
Total assets	<u>\$ 6,521</u>	<u>\$ 910,339</u>	<u>\$ 301,193</u>	<u>\$ 1,218,053</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 5,575	\$ -	\$ -	\$ 5,575
Due to individuals	-	-	13,836	13,836
Due to other funds	-	1,927	101,807	103,734
Due to other governmental units	746	972	4,425	6,143
Accrued interest payable	-	-	8,401	8,401
Cash bonds liability	-	-	9,000	9,000
Other current liabilities	200	-	163,724	163,924
Total liabilities	<u>6,521</u>	<u>2,899</u>	<u>301,193</u>	<u>310,613</u>
FUND EQUITY				
Restricted fund balance	-	907,440	-	907,440
Total liabilities and fund equity	<u>\$ 6,521</u>	<u>\$ 910,339</u>	<u>\$ 301,193</u>	<u>\$ 1,218,053</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 235,374	\$ 235,374
Charges for services	136,637	247,705	384,342
Fines	-	116,875	116,875
Miscellaneous	2,817	4,687	7,504
Total revenues	<u>139,454</u>	<u>604,641</u>	<u>744,095</u>
EXPENDITURES			
Current expenditures			
General government	1,091,198	-	1,091,198
Court-related	-	602,231	602,231
Capital outlay			
General government	27,824	-	27,824
Court-related	-	1,633	1,633
Total expenditures	<u>1,119,022</u>	<u>603,864</u>	<u>1,722,886</u>
Excess of revenues over (under) expenditures	(979,568)	777	(978,791)
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	<u>979,568</u>	<u>-</u>	<u>979,568</u>
Net change in fund balances	-	777	777
Fund balances at beginning of year	-	906,663	906,663
Fund balances at end of year	<u>\$ -</u>	<u>\$ 907,440</u>	<u>\$ 907,440</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	General Fund			Special Revenue Funds		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 235,374	\$ 235,374	\$ -
Charges for services	65,000	136,637	71,637	247,705	247,705	-
Fines	-	-	-	116,875	116,875	-
Miscellaneous	-	2,817	2,817	4,687	4,687	-
Total revenues	65,000	139,454	74,454	604,641	604,641	-
EXPENDITURES						
Current expenditures						
General government	1,027,316	1,091,198	(63,882)	-	-	-
Court-related	-	-	-	602,231	602,231	-
Capital outlay						
General government	18,000	27,824	(9,824)	-	-	-
Court-related	-	-	-	1,633	1,633	-
Total expenditures	1,045,316	1,119,022	(73,706)	603,864	603,864	-
Excess (deficiency) of revenues over expenditures	(980,316)	(979,568)	748	777	777	-
OTHER FINANCING SOURCES						
Transfers from the Board of County Commissioners	980,316	979,568	(748)	-	-	-
Net change in fund balances	-	-	-	777	777	-
Fund balances at beginning of year	-	-	-	906,663	906,663	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 907,440	\$ 907,440	\$ -

See notes to financial statements.

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(1) Governmental Funds

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2020, the Clerk maintained the following special revenue funds:

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

2) Fiduciary Funds

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

General Trust
Registry of Court
Cash Bond

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

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

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Clerk's cash deposits was \$591,393. This bank balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

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

Florida Local Government Investment Trust Fund (Trust)

The Florida Local Government Investment Trust (Florida Trust) is a local government investment pool (LGIP) developed through the joint efforts of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Association of Counties (FAC). Organized on December 12, 1991, The Florida Trust is designed to complement existing investment programs by providing investment vehicles for funds that can be invested in short- to intermediate-term securities and have returns generally greater than the national average for money market instruments. The Florida Trust offers two open-ended, professionally managed funds available only to public entities in Florida, the Short-term Bond Fund and the Day to Day Fund. All of the Clerk's investment was invested in the Day to Day Fund. The Florida Trust Day to Day Fund had a net position of \$761,710,466 at September 30, 2020. The Day to Day Fund is a Fitch AAAM rated money market product offering a fiscally

conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The average maturity was 27.33 days as of September 30, 2020. Investments are reported at fair value based on the fair value per share of the underlying portfolio. Of the total investments Day to Day Fund 5.25% was invested in U.S. Treasury Notes, 8.87% was invested in commercial paper, 25.48% was invested in repurchase agreements, 8.62% was invested in government related securities, 8.59% was invested in Corporates, .10% was invested in money market funds, .20% was invested in CMO's, 9.85% was invested in Certificates of Deposit, 17.09% was invested in Asset Backed Securities, 10.03% was invested in Municipals and 5.91% was invested in U.S. Agencies.

As of September 30, 2020, the Clerk had investments with the Florida Local Government Day to Day Fund in the amount of \$522,126.

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$78,943 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

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

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

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

NOTE 2. DEFINED BENEFIT PENSION PLAN

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

Funding Policy - Effective July 1, 2011, all employees are required to contribute 3% to the System. The Clerk is required to contribute at an actuarially determined rate. The rates during the fiscal year ended September 30, 2020 were as follows:

Class	October 1, 2019 - June 30, 2020	July 1, 2020 - September 30, 2020
Regular Class	8.47%	10.00%
Special Risk Class	25.48%	24.45%
Special Risk Administrative Support	38.59%	35.84%
County Elected Officers Class	48.82%	49.18%
Senior Management Class	25.41%	27.29%
Deferred Retirement Option Program	14.60%	16.98%

The contribution requirements of plan members and the Clerk are established and may be amended by the Florida Legislature. The Clerk's contributions to the System for the years ending September 30, 2020, 2019 and 2018 were \$151,365, \$141,134 and \$128,225, respectively, equal to the required contributions for each year.

NOTE 3. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 2020, were:

Fund	Interfund Receivables	Interfund Payables
IT/Public Records Modernization Trust	\$ 102,669	\$ -
Clerk Trust	1,065	101,807
State Court	-	1,927
	<u>\$ 103,734</u>	<u>\$ 103,734</u>

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
BALANCE SHEET
GENERAL FUND
September 30, 2020**

ASSETS

Current Assets

Cash	\$ 6,521
Total assets	\$ 6,521

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities

Accounts payable	\$ 5,575
Due to other governmental units	746
Other current liabilities	200
Total liabilities and fund equity	\$ 6,521

See notes to the financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services				
General government	\$ 40,000	\$ 40,000	\$ 54,838	\$ 14,838
Recording of legal instruments	25,000	25,000	81,799	56,799
Other general government charges	65,000	65,000	136,637	71,637
Total charges for services				
Miscellaneous				
Interest earnings	-	-	2,817	2,817
Total miscellaneous	-	-	2,817	2,817
Total revenues	65,000	65,000	139,454	74,454
EXPENDITURES				
General government				
County financial and administrative				
Personal services	370,118	404,548	353,840	50,708
Operating expenses	17,050	17,050	30,039	(12,989)
Capital outlay	5,000	5,000	-	5,000
Total County financial and administrative	392,168	426,598	383,879	42,719
Clerk BCC recording				
Personal services	419,906	419,906	392,400	27,506
Operating expenses	33,114	33,114	33,165	(51)
Capital outlay	8,000	8,000	3,578	4,422
Total Clerk BCC recording	461,020	461,020	429,143	31,877
Article V				
Personal services	63,576	63,576	65,061	(1,485)
Operating expenses	15,500	15,500	98,821	(83,321)
Capital outlay	5,000	5,000	24,246	(19,246)
Total BCC recording	84,076	84,076	188,128	(104,052)
Court Offset				
Personal services	73,622	73,622	117,872	(44,250)
Total expenditures	1,010,886	1,045,316	1,119,022	(29,456)
Excess of revenues over (under) expenditures	(945,886)	(980,316)	(979,568)	748
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	945,886	980,316	979,568	(748)
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
SPECIAL REVENUE FUNDS
CLERK OF THE CIRCUIT COURT
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2020**

	Court Fund	Child Support Enforcement Incentive	Reim- bursement	Public Records Modernization Trust	State Court	Teen Court	Totals
REVENUES							
Intergovernmental revenue	\$ 142,819	\$ -	\$ 83,319	\$ -	\$ 9,236	\$ -	\$ 235,374
Charges for services	228,724	-	-	13,714	-	5,267	247,705
Fines	116,875	-	-	-	-	-	116,875
Miscellaneous	-	19	4,494	127	-	47	4,687
Total revenues	<u>488,418</u>	<u>19</u>	<u>87,813</u>	<u>13,841</u>	<u>9,236</u>	<u>5,314</u>	<u>604,641</u>
EXPENDITURES							
Court-related							
Current expenses	461,119	-	129,552	397	11,163	-	602,231
Capital outlay	-	-	-	1,633	-	-	1,633
Total expenditures	<u>461,119</u>	<u>-</u>	<u>129,552</u>	<u>2,030</u>	<u>11,163</u>	<u>-</u>	<u>603,864</u>
Excess of revenues over (under) expenditures	27,299	19	(41,739)	11,811	(1,927)	5,314	777
Other financing uses							
Transfers to other funds	-	-	-	-	-	-	-
Fund balances at beginning of year	<u>14,787</u>	<u>17,132</u>	<u>610,085</u>	<u>222,249</u>	<u>-</u>	<u>42,410</u>	<u>906,663</u>
Fund balances at end of year	<u>\$ 42,086</u>	<u>\$ 17,151</u>	<u>\$ 568,346</u>	<u>\$ 234,060</u>	<u>\$ (1,927)</u>	<u>\$ 47,724</u>	<u>\$ 907,440</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
ALL SPECIAL REVENUE FUNDS
CLERK OF THE CIRCUIT COURT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2020**

	Court Fund	Child Support Enforcement Incentive	Reim-burserment	Public Records Modernization Trust	State Court	Teen Court	Totals
REVENUES							
Intergovernmental revenue	\$ 142,819	\$ -	\$ 83,319	\$ -	\$ 9,236	\$ -	\$ 235,374
Charges for services	228,724	-	-	13,714	-	5,267	247,705
Fines	116,875	-	-	-	-	-	116,875
Miscellaneous	-	19	4,494	127	-	47	4,687
Total revenues	<u>488,418</u>	<u>19</u>	<u>87,813</u>	<u>13,841</u>	<u>9,236</u>	<u>5,314</u>	<u>604,641</u>
EXPENDITURES							
Court-related							
Current expenses	461,119	-	129,552	397	11,163	-	602,231
Capital outlay	-	-	-	1,633	-	-	1,633
Total expenditures	<u>461,119</u>	<u>-</u>	<u>129,552</u>	<u>2,030</u>	<u>11,163</u>	<u>-</u>	<u>603,864</u>
Excess of revenues over (under) expenditures	27,299	19	(41,739)	11,811	(1,927)	5,314	777
Other financing uses							
Transfers to other funds	-	-	-	-	-	-	-
Fund balances at beginning of year	<u>14,787</u>	<u>17,132</u>	<u>610,085</u>	<u>222,249</u>	<u>-</u>	<u>42,410</u>	<u>906,663</u>
Fund balances at end of year	<u>\$ 42,086</u>	<u>\$ 17,151</u>	<u>\$ 568,346</u>	<u>\$ 234,060</u>	<u>\$ (1,927)</u>	<u>\$ 47,724</u>	<u>\$ 907,440</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2020**

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
GENERAL TRUST				
Assets				
Cash	\$ 108,399	\$ 1,859,887	\$ 1,868,927	\$ 99,359
Accounts receivable	1,494	4,708	5,402	800
Due from other funds	-	1,065	-	1,065
Investments	117,167	1,253	-	118,420
Total assets	\$ 227,060	\$ 1,866,913	\$ 1,874,329	\$ 219,644
Liabilities				
Due to other funds	\$ 112,122	\$ 501,217	\$ 511,532	\$ 101,807
Due to other governmental				
Units	4,246	1,359,405	1,359,226	4,425
Cash bonds payable	4,000	5,000	-	9,000
Interest payable	7,110	1,291	-	8,401
Other current liabilities	1,177	-	1,143	34
Deposits payable	98,405	-	2,428	95,977
Total liabilities	\$ 227,060	\$ 1,866,913	\$ 1,874,329	\$ 219,644
REGISTRY OF THE COURT				
Assets				
Cash	\$ 70,467	\$ 308,254	\$ 311,008	\$ 67,713
Total assets	\$ 70,467	\$ 308,254	\$ 311,008	\$ 67,713
Liabilities				
Deposits payable	\$ 70,467	\$ 308,254	\$ 311,008	\$ 67,713
Total liabilities	\$ 70,467	\$ 308,254	\$ 311,008	\$ 67,713
CASH BOND				
Assets				
Cash	\$ 28,994	\$ 27,783	\$ 42,941	\$ 13,836
Liabilities				
Due to individuals	\$ 28,994	\$ 27,783	\$ 42,941	\$ 13,836

(Continued)

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2020**

TOTALS - ALL AGENCY FUNDS

Assets

Cash	\$	207,860	\$	2,195,924	\$	2,222,876	\$	180,908
Accounts receivables		1,494		4,708		5,402		800
Due from other funds		-		1,065		-		1,065
Investments		117,167		1,253		-		118,420
Total assets	\$	326,521	\$	2,201,697	\$	2,228,278	\$	301,193

Liabilities

Due to other funds	\$	112,122	\$	501,217	\$	511,532	\$	101,807
Due to other governmental units		4,246		4,708		5,402		4,425
Cash bonds payable		4,000		5,000		-		9,000
Interest payable		7,110		1,291		-		8,401
Other current liabilities		1,177		-		1,143		34
Deposits payable		168,872		308,254		313,436		163,690
Due to individuals		28,994		27,783		42,941		13,836
Total liabilities	\$	326,521	\$	512,216	\$	518,077	\$	301,193

See notes to financial statements.

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

To the Clerk of the Circuit Court
Taylor County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Taylor County Clerk of the Circuit Court as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Taylor County Clerk of the Circuit Court's basic financial statements, and have issued our report thereon dated May 3, 2021.

Internal Control Over Financial Reporting

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

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

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

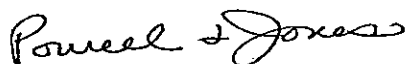
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Clerk of the Circuit Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests

disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



POWELL & JONES

Certified Public Accountants

May 3, 2021

MANAGEMENT LETTER

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have audited the financial statements of the Taylor County Clerk of the Circuit Court (Clerk), as of and for the year ended September 30, 2020, and have issued our report thereon dated May 3, 2021. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2020. The financial statements of the Clerk of Circuit Court are combined with other County agencies in that report.

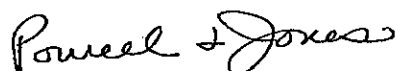
Financial Emergency Status - We have determined that the Clerk did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

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

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

CONCLUSION

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

A handwritten signature in cursive script, reading "Powell & Jones".

POWELL & JONES
Certified Public Accountants
May 3, 2021

INDEPENDENT ACCOUNTANT'S REPORT

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have examined the Taylor County, Florida's Clerk of the Circuit Court's (Clerk's) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. We have also examined the Clerk's compliance with Sections 28.35, 28.36 and 61.181 *Florida Statutes* as to the following during the fiscal year ended September 30, 2020:

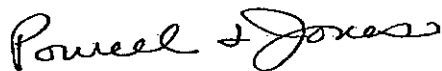
- a. The budget certified by the Florida Clerk of Courts Operations Corporation.
- b. The performance standards developed and certified to Section 28.35 and 28.36 *Florida Statutes*.
- c. The requirements for a depository for alimony, support and maintenance transactions.

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

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

In our opinion, the Taylor County Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
May 3, 2021

**TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2020

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Powell & Jones
Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

Honorable Property Appraiser
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

accounting policies used and the reasonableness or significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

Opinion

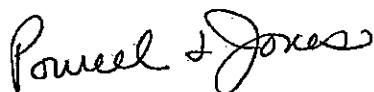
In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Property Appraiser, as of September 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 2, 2021, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and on compliance.

Other Information

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



POWELL & JONES
Certified Public Accountants
March 2, 2021

**TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
September 30, 2020**

	<u>Governmental Fund General Fund</u>
ASSETS	
Current Assets	
Cash	\$ 20,590
Total assets	<u><u>\$ 20,590</u></u>
LIABILITIES	
Current Liabilities	
Due to Board of County Commissioners	\$ 20,590
Total liabilities	<u><u>\$ 20,590</u></u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2020**

	<u>General Fund</u>
REVENUES	
Miscellaneous	<u>\$ 34</u>
EXPENDITURES	
Current expenditures	
General government	<u>835,228</u>
Total expenditures	<u>835,228</u>
Excess of revenues over (under) expenditures	(835,194)
OTHER FINANCING SOURCE	
Transfers from Board of County Commissioners	<u>835,194</u>
Net change in fund balance	-
Fund balance at beginning of year	-
Fund balance at end of year	<u><u>\$ -</u></u>

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Fund Accounting

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

(i) Governmental Fund

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

C. Basis of Accounting

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

D. Budget

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

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

E. Cash and Investments

Deposits are carried at cost which equals market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Property Appraiser's deposits was \$20,590. The total bank balance was covered by federal depository insurance and pledged collateral.

F. Inventories

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

G. Fixed Assets

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

H. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its

employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$12,630 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

I. Estimates

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

J. Risk Management

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

K. Deferred Revenues

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

NOTE 2. PENSION PLAN

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

Funding Policy - The System is employee noncontributory through June 30, 2011. Effective July 1, 2011, employees are required to contribute 3% of their wages. The Property Appraiser is required to contribute at an actuarially determined rate. The rates at September 30, 2020 were as follows: Regular Employees 10.00%; Senior Management 27.29%; DROP 16.98%, and Elected Officials 49.18%. The contribution requirements of plan members and the Property Appraiser are established and may be amended by the Florida Legislature. The Property Appraiser's

contributions to the System for the years ending September 30, 2020, 2019, and 2018 were \$102,055, \$95,825 and \$90,631, respectively, equal to the required contributions for each year. Full information on the System is included in Note 12 to the Taylor County, Florida, Financial Report.

**TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ -	\$ 34	\$ 34
EXPENDITURES			
General government			
Property Appraiser			
Personal services			
Executive salaries	103,272	103,272	-
Regular salaries	350,326	337,098	13,228
FICA	34,777	33,157	1,620
Retirement	86,119	102,055	(15,936)
Life and health insurance	153,724	147,572	6,152
Unemployment	-	25	(25)
Total personal services	728,218	723,179	5,039
Operating expenses			
Education	3,500	790	2,710
Legal ads	2,000	2,212	(212)
Professional services	23,000	12,767	10,233
Contractual services	53,963	59,219	(5,256)
Travel and per diem	8,500	5,222	3,278
Communications	5,016	6,566	(1,550)
Transportation	2,500	228	2,272
Repairs and maintenance	3,500	1,492	2,008
Office supplies	9,000	12,369	(3,369)
Printing and binding	4,800	1,229	
Other current charges	6,450	9,955	(3,505)
Total operating expenses	122,229	112,049	-
Total expenditures	850,447	835,228	-
Excess of revenues over (under) expenditures	(850,447)	835,194	
OTHER FINANCING SOURCE			
Transfers from Board of County Commissioners	850,447	(835,194)	(1,685,641)
Net change in fund balance			
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

See notes to financial statements.

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

To the Property Appraiser
Taylor County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Taylor County Property Appraiser as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Taylor County Property Appraiser's special purpose fund financial statements, and have issued our report thereon dated March 2, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed

no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

POWELL & JONES
Certified Public Accountants
March 2, 2021

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

Honorable Property Appraiser
Taylor County, Florida

We have audited the financial statements of the Taylor County Property Appraiser, as of and for the year ended September 30, 2020, and have issued our report thereon dated March 2, 2021.

We have issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated March 2, 2021. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

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

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)5.a. and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

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

CONCLUSION

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

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

POWELL & JONES

Certified Public Accountants

March 2, 2021

INDEPENDENT ACCOUNTANT'S REPORT

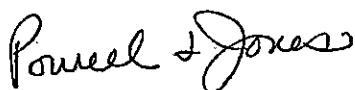
To The Property Appraiser
Taylor County, Florida

We have examined the Taylor County, Florida Property Appraiser's (the Property Appraiser) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

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

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
March 2, 2021

TAYLOR COUNTY, FLORIDA

SHERIFF

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2020

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Powell & Jones
Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Sheriff (the Sheriff), as of and for the year ended September 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Sheriff, as of September 30, 2020, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 13, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and on compliance.

Other Information

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



POWELL & JONES
Certified Public Accountants
April 13, 2021

TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED BALANCE SHEET - ALL FUND TYPES
September 30, 2020

	<u>Governmental Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	
	<u>Special</u>			
	<u>General Fund</u>	<u>Revenue Funds</u>	<u>Agency Funds</u>	<u>Totals</u>
ASSETS				
Current assets				
Cash	\$ 255,478	\$ 35,185	\$ 39,661	\$ 330,324
Accounts receivable	-	6,056	2,263	8,319
Due from other governmental units	51,945	35,963	-	87,908
Total assets	\$ 307,423	\$ 77,204	\$ 41,924	\$ 426,551
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current liabilities				
Accounts payable	\$ 30	\$ -	\$ -	\$ 30
Due to Individuals	-	-	20,224	20,224
Due to Board of County Commissioners	307,275	-	1,960	309,235
Other current liabilities	118	-	19,740	19,858
Total liabilities	307,423	-	41,924	349,347
Fund balance				
Restricted	-	77,204	-	77,204
Total fund balances	-	77,204	-	77,204
Total liabilities and fund balances	\$ 307,423	\$ 77,204	\$ 41,924	\$ 426,551

See notes to financial statements

**TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020**

	General Fund	Special Revenue Funds	Totals
REVENUES			
Intergovernmental	\$ 333,051	\$ 155,835	\$ 488,886
Charges for services	238,755	50,124	288,879
Miscellaneous	38,253	10,552	48,805
Total revenues	<u>610,059</u>	<u>216,511</u>	<u>826,570</u>
EXPENDITURES			
Public safety			
Law enforcement			
Personnel services	4,225,311	-	4,225,311
Operating expenses	754,609	223,012	977,621
Capital outlay	113,122	4,146	117,268
Capital outlay from Board of County Commissioners	645,215	-	645,215
Total law enforcement	<u>5,738,257</u>	<u>227,158</u>	<u>5,965,415</u>
Detention and correction			
Personnel services	1,795,256	-	1,795,256
Operating expenses	473,931	36,372	510,303
Capital outlay	2,300	11,967	14,267
Total detention and correction	<u>2,271,487</u>	<u>48,339</u>	<u>2,319,826</u>
Total expenditures	<u>8,009,744</u>	<u>275,497</u>	<u>8,285,241</u>
Excess of revenues over (under) expenditures	<u>(7,399,685)</u>	<u>(58,986)</u>	<u>(7,458,671)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from (to) Board of County Commissioners	6,754,470	68,370	6,822,840
Special transfer of equipment from Board of County Commissioners	645,215	-	645,215
Total other financing sources (uses)	<u>7,399,685</u>	<u>68,370</u>	<u>7,468,055</u>
Net change in fund balances	-	9,384	9,384
Fund balances at beginning of year	-	67,820	67,820
Fund balances at end of year	<u>\$ -</u>	<u>\$ 77,204</u>	<u>\$ 77,204</u>

See notes to financial statements

**TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
For the Fiscal Year Ended September 30, 2020**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ -	\$ 333,051	\$ 333,051	\$ 155,835	\$ 155,835	\$ -
Charges for services	-	238,755	238,755	50,124	50,124	-
Miscellaneous	-	38,253	38,253	10,552	10,552	-
Total revenues	-	610,059	610,059	216,511	216,511	-
EXPENDITURES						
Public Safety						
Law enforcement						
Personnel services	3,777,480	4,225,311	(447,831)	-	-	-
Operating expenses	528,754	754,609	(225,855)	223,012	223,012	-
Capital outlay	-	113,122	(113,122)	4,146	4,146	-
Capital outlay Board of County Commissioners	-	645,215	(645,215)	-	-	-
Total law enforcement	4,306,234	5,738,257	(1,432,023)	227,158	227,158	-
Detention and correction						
Personnel services	2,041,294	1,795,256	246,038	-	-	-
Operating expenses	516,526	473,931	42,595	36,372	36,372	-
Capital outlay	-	2,300	(2,300)	-	11,967	-
Total detention and correction	2,557,820	2,271,487	286,333	36,372	48,339	-
Total expenditures	6,864,054	8,009,744	(1,145,690)	263,530	275,497	-
Excess of revenues over (under) expenditures	(6,864,054)	(7,399,685)	(535,631)	(58,986)	(58,986)	-
OTHER FINANCING SOURCES (USES)						
Transfers from (to) Board of County Commissioners	6,864,054	6,754,470	(109,584)	68,370	68,370	-
Special transfer of equipment from Board of County Commissioners	-	645,215	645,215	-	-	-
	6,864,054	7,399,685	535,631	68,370	68,370	-
Net change in fund balances	-	-	-	9,384	9,384	-
Fund balances at beginning of year	-	-	-	67,820	67,820	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 77,204	\$ 77,204	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SHERIFF

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(I) Governmental Funds

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. During the fiscal year ended September 30, 2020, the Sheriff maintained the following Special Revenue Funds:

Drug Task Force Grant
Non-grant Forfeitures
Local Law Enforcement Block Grant
Special Law Enforcement Trust
Inmate Welfare
Emergency Management Grant

(II) Fiduciary Funds

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

Individual Depository
Inmate Trust
Evidence Trust

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

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

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Sheriff's deposits was \$330,324. This balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

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

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$742,205 is reported in the General Long-Term Debt Accounts of the Board of County Commissioners.

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

NOTE 2. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Equipment</u>	<u>Accumulated Depreciation</u>	<u>Net Assets</u>
Beginning Balance	\$ 2,645,856	\$ (2,362,229)	\$ 283,627
Additions	776,750	(139,749)	637,001
Ending Balance	<u>\$ 3,422,606</u>	<u>\$ (2,501,978)</u>	<u>\$ 920,628</u>

NOTE 3. PENSION PLAN

Plan Description - The Sheriff contributes to the Florida Retirement System ("System"), a cost sharing multiple-employer defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, *Florida Statutes*, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida

Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850)488-5706."

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees contribute 3% of their salaries to the System. The Sheriff is required to contribute at an actuarially determined rate. The rates at September 30, 2020, were as follows: Regular Employees 10.00%; Special Risk Administrative Support 35.84%, Special Risk Employees 24.45%; Senior Management 27.26%; Elected Officials 49.18% and employees electing the DROP Program 16.98%. The contribution requirements of plan members and the Sheriff are established and may be amended by the Florida Legislature. The Sheriff's contributions to the System for the years ending September 30, 2020, 2019 and 2018 were \$748,724, \$703,856 and \$673,909, respectively, equal to the required contributions for each year. Full information on the System is included in Note 12 to the Taylor County, Florida Financial Report.

NOTE 4. RISK MANAGEMENT

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

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

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

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

NOTE 5. LEASES

The Sheriff has various leases for office equipment with noncancelable terms. Lease expense for the 2020 fiscal year was \$6,888. The following is a schedule of commitments under these leases:

<u>Fiscal Year Ending</u>	
2021	\$ 2,918
2022	1,858
2023	567
Total	<u>\$ 5,343</u>

NOTE 6. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State and Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Sheriff and Board of County Commissioners expect such amounts, if any, to be immaterial.

TAYLOR COUNTY, FLORIDA
SHERIFF
GENERAL FUND
BALANCE SHEET
September 30, 2020

ASSETS

Cash	\$ 255,478
Due from other governmental units	51,945
Total assets	<u>\$ 307,423</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable and accrued liabilities	\$ 30
Due to Board of County Commissioners	307,275
Other current liabilities	118
Total liabilities	<u>307,423</u>
Total liabilities and fund balance	<u>\$ 307,423</u>

See notes to financial statements.

**TAYLOR COUNTY
SHERIFF
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>With Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental revenue				
Federal and state grants				
Public safety	\$ -	\$ -	\$ 333,051	\$ 333,051
Total intergovernmental revenue	-	-	333,051	333,051
Charges for services				
Public safety	-	-	238,755	238,755
Miscellaneous				
Miscellaneous	-	-	38,253	38,253
Total miscellaneous	-	-	38,253	38,253
Total revenues	-	-	610,059	610,059
EXPENDITURES				
Public safety				
Law enforcement				
Personnel services	3,777,480	3,777,480	4,225,311	(447,831)
Operating expenses	528,754	528,754	754,609	(225,855)
Capital outlay	-	-	113,122	(113,122)
Capital outlay from				
Board of County Commissioners	-	-	645,215	(645,215)
Total law enforcement	4,306,234	4,306,234	5,738,257	(1,432,023)
Corrections and detention				
Personnel services	2,041,294	2,041,294	1,795,256	246,038
Operating expenses	516,526	516,526	473,931	42,595
Capital outlay	-	-	2,300	(2,300)
Total corrections and detention	2,557,820	2,557,820	2,271,487	286,333
Total expenditures	6,864,054	6,864,054	8,009,744	(1,145,690)
Excess of revenues over (under)				
expenditures	(6,864,054)	(6,864,054)	(7,399,685)	(535,631)
OTHER FINANCING SOURCES				
Transfers from Board of County				
Commissioners	6,864,054	6,864,054	6,754,470	(109,584)
Special transfer of equipment from Board				
of County Commissioners	-	-	645,215	645,215
Total other financing sources	6,864,054	6,864,054	7,399,685	535,631
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SHERIFF
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2020**

	<u>Drug Task Force Grant</u>	<u>Nongrant Forfeitures</u>	<u>Inmate Welfare</u>	<u>Local Law Enforcement Block Grant</u>	<u>Special Law Enforcement Trust</u>	<u>Emergency Management</u>	<u>Totals</u>
ASSETS							
Current assets							
Cash	\$ 1,484	\$ -	\$ 11,386	\$ 3,039	\$ 6,672	\$ 12,604	\$ 35,185
Accounts receivable	-	-	6,056	-	-	-	6,056
Due from other governmental units	-	-	-	-	-	35,963	35,963
Total assets	<u>\$ 1,484</u>	<u>\$ -</u>	<u>\$ 17,442</u>	<u>\$ 3,039</u>	<u>\$ 6,672</u>	<u>\$ 48,567</u>	<u>\$ 77,204</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Current liabilities							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Restricted	1,484	-	17,442	3,039	6,672	48,567	77,204
Total fund balances	<u>\$ 1,484</u>	<u>\$ -</u>	<u>\$ 17,442</u>	<u>\$ 3,039</u>	<u>\$ 6,672</u>	<u>\$ 48,567</u>	<u>\$ 77,204</u>

See notes to financial statements

TAYLOR COUNTY, FLORIDA
SHERIFF
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2020

	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust	Emergency Management	Totals
REVENUES							
Intergovernmental							
Federal and State grants							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,835	\$ 155,835
Total Intergovernmental revenue	-	-	-	-	-	155,835	155,835
Charges for services							
Public safety	-	-	50,124	-	-	-	50,124
Miscellaneous							
Miscellaneous	4,490	-	5,049	-	1,013	-	10,552
Total revenues	4,490	-	55,173	-	1,013	155,835	216,511
EXPENDITURES							
Public safety							
Law enforcement							
Operating expenses	22,445	4,315	-	-	-	196,252	223,012
Capital outlay	3,000	-	-	-	-	1,146	4,146
Total law enforcement	25,445	4,315	-	-	-	197,398	227,158
Corrections and detention							
Operating expenses	-	-	36,372	-	-	-	36,372
Capital outlay	-	-	11,967	-	-	-	11,967
Total corrections and detention	-	-	48,339	-	-	-	48,339
Total expenditures	25,445	4,315	48,339	-	-	197,398	275,497
Excess of revenues over expenditures	(20,955)	(4,315)	6,834	-	1,013	(41,563)	(58,986)
OTHER FINANCING SOURCES (USES)							
Transfers from Board of County	20,241	-	-	-	-	48,129	68,370
Total other financing sources (uses)	20,241	-	-	-	-	48,129	68,370
Net change in fund balance	(714)	(4,315)	6,834	-	1,013	6,566	9,384
Fund balances at beginning of year	2,198	4,315	10,608	3,039	5,659	42,001	67,820
Fund balances at end of year	\$ 1,484	\$ -	\$ 17,442	\$ 3,039	\$ 6,672	\$ 48,567	\$ 77,204

See notes to financial statements

TAYLOR COUNTY, FLORIDA
SHERIFF
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2020

	Individual Depository	Inmate Trust	Evidence Trust	Totals
ASSETS				
Cash	8,986	27,164	3,511	\$ 39,661
Accounts receivable	-	2,263	-	2,263
Total assets	<u>\$ 8,986</u>	<u>\$ 29,427</u>	<u>\$ 3,511</u>	<u>\$ 41,924</u>
LIABILITIES				
Due to Individuals	\$ 7,026	\$ 13,198	\$ -	\$ 20,224
Due to the Board of County Commissioners	1,960	-	-	1,960
Other current liabilities	-	16,229	3,511	19,740
Total liabilities	<u>\$ 8,986</u>	<u>\$ 29,427</u>	<u>\$ 3,511</u>	<u>\$ 41,924</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2020

	Balance September 30, 2019	Additions	Deletions	Balance September 30, 2020
INDIVIDUAL DEPOSITORY				
ASSETS				
Cash	\$ 5,760	\$ 39,492	\$ 36,266	\$ 8,986
Total assets	\$ 5,760	\$ 39,492	\$ 36,266	\$ 8,986
LIABILITIES				
Due to Board of County Commissioners	\$ -	\$ 21,880	\$ 21,880	\$ 1,960
Other current liabilities	5,760	17,612	14,386	7,026
Total liabilities	\$ -	\$ 39,492	\$ 36,266	\$ 8,986
INMATE TRUST				
ASSETS				
Cash	\$ 4,484	\$ 154,810	\$ 132,130	\$ 27,164
Accounts receivable	658	1,605	-	2,263
Total assets	\$ 5,142	\$ 154,810	\$ 132,130	\$ 29,427
LIABILITIES				
Due to individuals	\$ 5,142	\$ 154,810	\$ 146,754	\$ 13,198
Other current liabilities	-	16,229	-	16,229
Total liabilities	\$ 5,142	\$ 171,039	\$ 146,754	\$ 29,427
EVIDENCE TRUST				
ASSETS				
Cash	\$ 3,511	\$ -	\$ -	\$ 3,511
Total assets	\$ 3,511	\$ -	\$ -	\$ 3,511
LIABILITIES				
Other current liabilities	\$ 3,511	\$ -	\$ -	\$ 3,511
Total liabilities	\$ 3,511	\$ -	\$ -	\$ 3,511
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 16,981	\$ 194,302	\$ 168,396	\$ 39,661
Accounts receivable	658	1,605	-	2,263
Total assets	\$ 17,639	\$ 195,907	\$ 168,396	\$ 41,924
LIABILITIES				
Due to individuals	\$ 5,142	\$ 154,810	\$ 146,754	\$ 13,198
Due to Board of County Commissioners	-	21,880	21,880	1,960
Other current liabilities	3,511	33,841	14,386	26,766
Total liabilities	\$ 8,653	\$ 210,531	\$ 183,020	\$ 41,924

See notes to financial statements.

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

To the Sheriff
Taylor County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Taylor County Sheriff as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Taylor County Sheriff' special purpose financial statements, and have issued our report thereon dated April 13, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



POWELL & JONES
Certified Public Accountants
April 13, 2021

MANAGEMENT LETTER

Honorable Sheriff
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Sheriff, as of and for the year ended September 30, 2020, and have issued our report thereon dated April 13, 2021.

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

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in this report which is dated April 13, 2021, should be considered in conjunction with this management letter.

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

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

PRIOR YEAR FINDINGS

There were no findings in the prior year.

CURRENT YEAR FINDINGS

There were no findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

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

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(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.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

CONCLUSION

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

A handwritten signature in cursive script, appearing to read "Powell & Jones".

POWELL & JONES
Certified Public Accountants
April 13, 2021

INDEPENDENT ACCOUNTANT'S REPORT

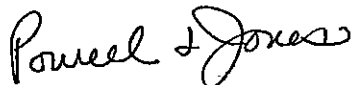
To The Sheriff
Taylor County, Florida

We have examined the Taylor County, Florida Sheriff's (the Sheriff) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

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

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
April 13, 2021

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
SPECIAL PURPOSE FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2020

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Powell & Jones
Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

Honorable Supervisor of Elections
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinion

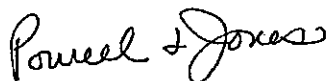
In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Supervisor of Elections, as of September 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 10, 2021, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and on compliance.

Other Information

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



POWELL & JONES
Certified Public Accountants
May 10, 2021

**TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
BALANCE SHEET
September 30, 2020**

ASSETS

Current Assets

Cash	\$ 52,590
Receivables	67
Total assets	\$ 52,657

LIABILITIES AND FUND BALANCE

LIABILITIES

Current Liabilities

Unearned grant revenue	\$ 47,035
Due to Board of County Commissioners	5,622
Total liabilities	52,657

FUND BALANCE

Total liabilities and fund balance	\$ 52,657
---	------------------

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2020**

	<u>Actual</u>
REVENUES	
Intergovernmental	
Grants	
Security grant	\$ 28,659
CARES Act	33,747
Cradlepoint	1,897
Total Intergovernmental	<u>64,303</u>
Miscellaneous	
Other	1,629
Interest	13
Total miscellaneous	<u>1,642</u>
Total revenues	<u>65,945</u>
EXPENDITURES	
General government	
Other general government	
Supervisor of Elections	
Personnel services	343,016
Operating expenses	70,356
Total Supervisor of Elections	<u>413,372</u>
Elections	
Personnel services	52,427
Operating expenses	221,343
Total elections	<u>273,770</u>
Total general government	<u>687,142</u>
Excess of revenues over (under) expenditures	<u>(621,197)</u>
OTHER FINANCING SOURCES	
Transfers (to) from Board of County Commissioners	
Transfers in	626,819
Transfers out	(5,622)
Total other financing sources (uses)	<u>621,197</u>
Net change in fund balance	-
Fund balance at end of year	<u>\$ -</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS**

September 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(I) Governmental Fund

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

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

D. Budget - Chapter 129, *Florida Statutes*, requires that budgets be adopted for all funds as may be required by law, sound financial practices, and generally accepted accounting principles

and that budgets be adopted on a basis consistent with generally accepted accounting principles (GAAP). Pursuant to this requirement, the County adopts an annual comprehensive appropriations budget, which includes the operating budget of the Supervisor of Elections.

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2020, the book balance of the Supervisor of Elections' deposits was \$52,590.

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$20,715 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

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

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

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

NOTE 2. PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Supervisor of Elections is required to contribute at an actuarially determined rate. The rates at September 30, 2020, were as follows: Regular Employees 10.00%; Senior Management 27.29%; and Elected Officials 49.18%. The contribution requirements of plan members and the Supervisor of Elections are established and may be amended by the Florida Legislature. The Supervisor of Elections' contributions to the System for the years ending September 30, 2020, 2019, and 2018 were \$59,912, \$57,730 and \$54,235, respectively, equal to the required contributions for each year. Full financial information on the System is contained in Note 12 to the Taylor County, Florida Financial Report.

NOTE 3. LEASES

The Supervisor has various leases for office equipment on noncancelable terms. Lease expense for the 2020 fiscal year was \$2,197. The following is a schedule of commitments under these leases.

<u>Fiscal Year Ending</u>	
2021	\$ 1,516
2022	1,516
2023	1,516
2024	1,011
Total	<u>\$ 5,559</u>

**TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental			
Grants			
Security grant	\$ -	\$ 28,659	\$ 28,659
CARES Act	-	33,747	33,747
Cradlepoint	-	1,897	1,897
Total Intergovernmental	-	64,303	64,303
Miscellaneous			
Other	1,629	1,629	-
Interest	13	13	-
Total miscellaneous	1,642	1,642	-
Total revenues	1,642	65,945	64,303
EXPENDITURES			
General government			
Other general government			
Supervisor of Elections			
Personnel services	343,015	343,016	(1)
Operating expenses	70,730	70,356	374
Total Supervisor of Elections	413,745	413,372	373
Elections			
Personnel services	52,427	52,427	-
Operating expenses	157,040	221,343	(64,303)
Total elections	209,467	273,770	(64,303)
Total general government	623,212	687,142	(63,930)
Excess of revenues over (under) expenditures	(621,570)	(621,197)	373
OTHER FINANCING SOURCES			
Transfers (to) from Board of County Commissioners			
Transfers In	626,819	626,819	-
Transfers out	(5,249)	(5,622)	(373)
Total other financing sources (uses)	621,570	621,197	(373)
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

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

To the Supervisor of Elections
Taylor County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Taylor County Supervisor of Elections as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Taylor County Supervisor of Elections' special purpose fund financial statements, and have issued our report thereon dated May 10, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

POWELL & JONES
Certified Public Accountants
May 10, 2021

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

Honorable Supervisor of Elections
Taylor County, Florida

We have audited the financial statements of the Taylor County Supervisor of Elections, as of and for the year ended September 30, 2020, and have issued our report thereon dated May 10, 2021.

We have issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated May 10, 2021. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

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

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)5.c. and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

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

CONCLUSION

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

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

POWELL & JONES

Certified Public Accountants

May 10, 2021

INDEPENDENT ACCOUNTANT'S REPORT

To The Supervisor of Elections
Taylor County, Florida

We have examined the Taylor County, Florida Supervisor of Elections' (the Supervisor) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Supervisor's compliance with those requirements. Our responsibility is to express an opinion on the Supervisor's compliance based on our examination.

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

In our opinion, the Supervisor complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
May 10, 2021

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2020

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Powell & Jones
Certified Public Accountants

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

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200

Fax: 386 / 719-5504
admin@powellandjonescpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Tax Collector
Taylor County, Florida

Report on the Financial Statements

We have audited the accompanying special purpose fund financial statements of the Taylor County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness or significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550,

Rules of the Auditor General - Local Governmental Entity Audits. As described in Note 1 to the financial statements, the Tax Collector is part of the reporting entity, Taylor County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

Opinion

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Tax Collector, as of September 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 29, 2021 on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and on compliance.

Other Information

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



POWELL & JONES

Certified Public Accountants

April 29, 2021

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
COMBINED BALANCE SHEET - ALL FUNDS
September 30, 2020**

	<u>Governmental Fund</u>	<u>Fiduciary Funds</u>	
	<u>General Fund</u>	<u>Agency Funds</u>	<u>Totals</u>
ASSETS			
Current assets			
Cash	\$ 54,206	\$ 334,650	\$ 388,856
Due from individuals and receivables	-	50,117	50,117
Due from other governmental units	-	29,896	29,896
Total assets	<u>\$ 54,206</u>	<u>\$ 414,663</u>	<u>\$ 468,869</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Current liabilities			
Due to Board of County Commissioners	52,106	\$ -	\$ 52,106
Due to other governmental units	-	145	145
Installments, fees and taxes payable	-	390,512	390,512
Other current liabilities	2,100	24,006	26,106
Total liabilities	<u>\$ 54,206</u>	<u>\$ 414,663</u>	<u>\$ 468,869</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
COMBINED STATEMENT F REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2020**

REVENUES

Charges for services	\$ 831,462
Total revenues	<u>831,462</u>

EXPENDITURES

General government	
Current expenditures	1,101,702
Total expenditures	<u>1,101,702</u>

Excess of revenues over (under) expenditures	<u>(270,240)</u>
--	------------------

OTHER FINANCING SOURCES (USES)

Transfers from Board of County Commissioners	270,240
Total other financing sources (uses)	<u>270,240</u>

Net change in fund balance	-
----------------------------	---

Fund balance at beginning of year	-
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Fund balance at end of year	<u>\$ -</u>
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See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

- (I) **Governmental Fund**
General Fund - The General Fund of the Tax Collector is used to account for all financial resources, which are generated from operations of the office or any other resources not required to be accounted for in another fund.
- (II) **Fiduciary Funds**
Agency Funds - Agency funds are used to account for assets held by the Tax Collector as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following Agency Funds are maintained by the Tax Collector:

Tax Fund Account
Tag Agency

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

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

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

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

Investments made locally consist of money market funds and are reported at fair value. The Office did not hold investments at September 30, 2020.

The Tax Collector also has petty cash reserves in the amount of \$2,100.

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

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

depreciation has been provided on the County's capital assets. Assets purchased by the Tax Collector are reported in the Board of County Commissioners' Capital Assets Accounts.

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$27,185 is reported in the General Long-Term Debt Account Group of Taylor County, Florida.

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

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

NOTE 2. PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Tax Collector is required to contribute at an actuarially determined rate. The rates at September 30, 2020 were as follows: Regular Employees 10.00%; Senior Management 27.29%; Elected Officials

49.18%. The contribution requirements of plan members and the Tax Collector are established and may be amended by the Florida Legislature. The Tax Collector's contributions to the System for the years ending September 30, 2020, 2019, and 2018, were \$125,810, \$117,741, and \$105,396, respectively, equal to the required, contributions for each year. Full information on the System is included in Note 12 to the Taylor County, Florida Financial Report.

NOTE 3. DEPOSITS

At September 30, 2020, the carrying amount of the Tax Collector's bank deposits was \$386,756. 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.

NOTE 4. LEASES

The Tax Collector has various leases for office equipment and facilities with noncancelable terms. Lease expense for the 2020 fiscal year was \$1,985. The following is a schedule of commitments under these leases:

<u>Fiscal Year Ending</u>	
2021	\$ 1,936
2022	<u>1,936</u>
Total	<u><u>\$ 3,872</u></u>

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Charges for services				
County Officer fees				
Tax roll commissions				
Board of County Commissioners	\$ 410,000	\$ 410,000	423,728	\$ 13,728
SRWMD	16,000	16,000	15,699	(301)
Advertising	41,000	41,000	48,330	7,330
Advertising delinquent	-	-	5,935	5,935
Fees FWCC	10,000	10,000	5,277	(4,723)
Board of County Commissioners postage	8,000	8,000	6,697	(1,303)
DMV fees	160,000	160,000	179,376	19,376
Fees sales tax	1,560	1,560	1,560	-
Fees miscellaneous	15,026	15,026	4,205	(10,821)
Fees drivers licenses	50,000	50,000	50,627	627
Tax certificate fees	77,000	77,000	74,539	(2,461)
E Comm fees	1,000	1,000	8,243	7,243
Concealed weapons fees	10,000	10,000	7,246	(2,754)
Total charges for services	799,586	799,586	831,462	31,876
Total revenues	799,586	799,586	831,462	31,876
EXPENDITURES				
General government				
Tax Collector				
Personnel services				
Executive salaries	105,272	105,272	105,272	-
Regular salaries	431,673	431,673	431,633	40
Special pay	17,000	17,000	16,999	1
Parol taxes	40,946	40,946	40,249	697
Retirement	125,924	125,924	125,810	114
Life and health Insurance	182,550	182,550	182,307	243
Total personnel services	903,365	903,365	902,270	1,095

(Continued)

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Operating expenses				
EDP services	\$ 45,850	\$ 45,850	45,844	\$ 6
Legal services	2,875	2,875	2,784	91
Professional services	500	500	241	259
Other contractual services	30,000	30,000	29,782	218
Travel and per diem	3,100	3,100	3,028	72
Communications	6,000	6,000	5,130	870
Transportation	20,325	20,325	19,895	430
Rentals and leases	2,150	2,150	1,985	165
Insurance	780	780	777	3
Repairs and maintenance	5,900	5,900	4,368	1,532
Legal ads	61,800	61,800	61,782	18
Office supplies	12,000	12,000	11,781	219
Books, publications, and subscriptions	3,825	3,825	3,795	30
Other current operating expenses	-	-	3,140	(3,140)
EDP equipment	5,100	5,100	5,100	-
Total operating expenses	200,205	200,205	199,432	773
Total expenditures	1,103,570	1,103,570	1,101,702	1,868
Excess of revenues over (under) expenditures	(303,984)	(303,984)	(270,240)	33,744
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	303,984	303,984	270,240	(33,744)
Total other financing sources (uses)	303,984	303,984	270,240	(33,744)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2020

	Balance September 30, 2019	Additions	Deductions	Balance September 30, 2020
TAX FUND ACCOUNT				
Assets				
Cash	\$ 383,231	\$ 25,642,566	\$ 25,645,832	379,965
Other receivables	20,299	2,436,514	2,426,044	30,769
Due from other funds	-	15,636	15,636	-
Total assets	<u>\$ 403,530</u>	<u>\$ 28,094,716</u>	<u>\$ 28,087,512</u>	<u>\$ 410,734</u>
Liabilities				
Taxes payable	\$ 378,206	\$ 23,795,311	\$ 23,783,005	\$ 390,512
Due to other funds	-	36,278	36,278	-
Due to other governmental units	2,619	750,900	753,519	-
Other current liabilities	22,705	1,190,737	1,193,220	20,222
Total liabilities	<u>\$ 403,530</u>	<u>\$ 25,773,226</u>	<u>\$ 25,766,022</u>	<u>\$ 410,734</u>
TAG AGENCY				
Assets				
Cash	\$ 2,061	\$ 9,643,477	\$ 9,690,853	\$ (45,315)
Due from individuals	23,193	2,095,786	2,099,631	19,348
Due from other governmental units	-	29,896	-	29,896
Total assets	<u>\$ 25,254</u>	<u>\$ 11,739,263</u>	<u>\$ 11,790,484</u>	<u>\$ 3,929</u>
Liabilities				
Due to other funds	\$ -	\$ 2,028,126	\$ 2,028,126	\$ -
Due to other governmental units	6,030	7,621,783	7,627,668	145
Other current liabilities	19,224	339,737	355,177	3,784
Total liabilities	<u>\$ 25,254</u>	<u>\$ 9,989,646</u>	<u>\$ 10,010,971</u>	<u>\$ 3,929</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	\$ 385,292	\$ 35,286,043	\$ 35,336,685	\$ 334,650
Other receivables	43,492	4,532,300	4,525,675	50,117
Due from other governmental units	-	29,896	-	29,896
Due from other funds	-	15,636	15,636	-
Total assets	<u>\$ 428,784</u>	<u>\$ 39,863,875</u>	<u>\$ 39,877,996</u>	<u>\$ 414,663</u>
Liabilities				
Taxes payable	\$ 378,206	\$ 23,795,311	\$ 23,783,005	\$ 390,512
Due to other funds	-	2,064,404	2,064,404	-
Due to other governmental units	8,649	8,372,683	8,381,187	145
Other current liabilities	41,929	1,530,474	1,548,397	24,006
Total liabilities	<u>\$ 428,784</u>	<u>\$ 35,762,872</u>	<u>\$ 35,776,993</u>	<u>\$ 414,663</u>

See notes to financial statements.

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

To the Tax Collector
Taylor County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of the Taylor County Tax Collector as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Taylor County Tax Collector's special purpose financial statements, and have issued our report thereon dated April 29, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

POWELL & JONES
Certified Public Accountants
April 29, 2021

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

Honorable Tax Collector
Taylor County, Florida

We have audited the financial statements of the Taylor County Tax Collector, as of and for the year ended September 30, 2020, and have issued our report thereon dated April 29, 2021.

We have issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated April 29, 2021. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

FINANCIAL COMPLIANCE MATTERS

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

Financial Condition Assessment Procedures - As required by the Rules of the Auditor General (Sections 10.554(1)(i)5.a. and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

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

CONCLUSION

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

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

POWELL & JONES

Certified Public Accountants

April 29, 2021

INDEPENDENT ACCOUNTANT'S REPORT

To The Tax Collector
Taylor County, Florida

We have examined the Taylor County, Florida's Tax Collector's (the Tax Collector) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

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

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
April 29, 2021

ADDITIONS TO THE AGENDA

June 22, 2021

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS

ADD

**14-A. THE BOARD TO CONSIDER APPROVAL OF SPRINGS GRANT APPLICATION LETTER OF SUPPORT,
AS REQUESTED BY BIG BEND WATER AUTHORITY.**