

SUGGESTED AGENDA

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

**TUESDAY, JULY 20, 2021
9:00 A.M.**

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

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

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

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

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

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

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

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

CONSENT ITEMS:

4. THE APPROVAL OF MINUTES OF JUNE 7 AND 22 (2), 2021.
5. EXAMINATION AND APPROVAL OF INVOICES.
6. THE BOARD TO CONSIDER APPROVAL OF GRANT AGREEMENT HL133 WITH THE STATE OF FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY, FOR THE ELECTRICAL AND SOUND/ACOUSTIC IMPROVEMENTS AT FOREST CAPITAL HALL, AS AGENDAED BY MELODY COX, GRANTS WRITER.
7. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF REPAYMENT AGREEMENT AND SATISFACTION OF LIEN AGREEMENT FOR DEMOLITION AND NEW CONSTRUCTION ASSISTANCE THROUGH SHIP PROGRAM AND REHABILITATION ASSISTANCE, AS AGENDAED BY JAMI EVANS, GRANTS COORDINATOR.
8. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF MORTGAGE AND SECURITY AGREEMENT FOR DEMOLITION AND NEW CONSTRUCTION ASSISTANCE THROUGH THE SHIP PROGRAM, AS AGENDAED BY THE GRANTS COORDINATOR.
9. THE BOARD TO CONSIDER APPROVAL OF ANNUAL EXPENSE BUDGET AND BUDGET RELEASE AGREEMENT FOR TAYLOR COUNTY MARINE AND NATURAL RESOURCES AGENT, AS AGENDAED BY LORI WIGGINS, TAYLOR COUNTY EXTENSION DIRECTOR.
- 9-A. THE BOARD TO CONSIDER APPROVAL OF TAYLOR COUNTY DEVELOPMENT AUTHORITY FY 19/20 AUDIT, AND APPROVAL OF RELEASE OF FY 30/32 BUDGETED FUNDS, IN THE AMOUNT OF \$100,000, AS AGENDAED BY DANNIELLE WELCH, COUNTY FINANCE DIRECTOR.

BIDS/PUBLIC HEARINGS:

10. THE BOARD TO RECEIVE REQUESTS FOR PROPOSALS (RFP) FOR TAYLOR COUNTY FIRE - STATION 2, SET FOR THIS DATE AT 9:00 A.M., OR AS SOON THEREAFTER AS POSSIBLE.

PUBLIC REQUESTS:

11. DAVID JAHOSKI, GOVERNMENT SERVICES GROUP (GSG), INC. TO DISCUSS (VIA ZOOM), A REQUEST FROM FLORIDA HOUSING FINANCE CORPORATION FOR SHIP CARES ACT REIMBURSEMENT.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

12. THE BOARD TO CONSIDER APPOINTMENT OF SIX (6) MEMBERS TO THE TAYLOR COASTAL WATER AND SEWER DISTRICT (TCWSD) BOARD OF DIRECTORS, AS AGENDAED BY LAWANDA PEMBERTON, COUNTY ADMINISTRATOR.
13. THE BOARD TO CONSIDER APPROVAL OF THE BIG BEND WATER AUTHORITY (BBWA) 2021-2022 BUDGET, AS AGENDAED BY MARK REBLIN, BBWA GENERAL MANAGER.

GENERAL BUSINESS:

14. COMMISSIONER MOODY TO DISCUSS ROOT VS. TAYLOR COUNTY PROPOSED CASE RESOLUTION.

COUNTY STAFF ITEMS:

15. THE BOARD TO CONSIDER APPROVAL OF POSSIBLE SUBMISSION OF GRANT APPLICATION AND DISCUSS OPTIONS FOR THE FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM (FRDAP) FY 2021-2022, AS AGENDAED BY THE GRANTS WRITER.

COUNTY ATTORNEY ITEMS:

16. THE BOARD TO CONSIDER APPROVAL OF DRAFT OPIOD RESOLUTION, AS AGENDAED BY THE COUNTY ATTORNEY.

COUNTY ADMINISTRATOR ITEMS:

17. THE BOARD TO CONSIDER APPROVAL OF BUDGET TRANSFER FROM SOLID WASTE RESERVES, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
18. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.
19. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:

20. BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

FOR YOUR INFORMATION:

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

www.taylorcountygov.com

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

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve Satisfaction of Repayment Agreement and Satisfaction of Lien Agreement for Treva Walker who received Demolition and New Construction assistance through the SHIP program in June 2009 and Rehabilitation assistance in December 1994.

MEETING DATE REQUESTED:

July 20, 2021

Statement of Issue:

Board to approve Satisfaction of Repayment Agreement and Satisfaction of Lien Agreement for Treva Walker who received Demolition and New Construction assistance through the SHIP Program, June 2009 in the amount of \$63,400 and Rehabilitation assistance, December 1994 in the amount of \$5,260. The home has been sold and the County has been reimbursed the balance of the remaining lien.

Recommended Action:

Approve Satisfaction of Repayment Agreement and Satisfaction of Lien Agreement.

Fiscal Impact:

The County has been reimbursed \$26,152.83 for the balance remaining on the lien.

Submitted By:

Jami Evans, Grant Coordinator

Contact:

Jami Evans

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Ms. Walker received Demolition and New Construction assistance through the SHIP Program in the amount of \$63,400 in June 2009 and Rehabilitation assistance in the amount of \$5,260 in December 1994. The home has been sold and the County has been reimbursed \$26,152.83 for the remaining balance of the lien. All terms have been satisfied.

Attachments:

Satisfaction of Repayment Agreement and Satisfaction of Lien Agreement.

SATISFACTION OF REPAYMENT AGREEMENT

KNOW ALL MEN BY THESE PRESENTS: That We, **TAYLOR COUNTY, FLORIDA**, the owners and holders of a certain Taylor County Demolition Program Ship Program Repayment Agreement executed by **TREVA WALKER** bearing date the 2nd day of June, A. D. 2009, recorded in Official Records Book 645, page 825, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a sum of \$63,400.00, and certain promises and obligations set forth in said Repayment Agreement, upon the property situate in said State and County described as follows, to-wit:

107 Belair Street, Perry, Florida 32347

hereby acknowledge full payment and satisfaction of said note and mortgage deed, and surrender the same as cancelled, and hereby direct the Clerk of the said Circuit Court to cancel the same of record.

WITNESS my hand and seal this ____ day of _____, 2021.

Signed, Sealed and Delivered
in Presence of:

_____	_____(SEAL)
_____	THOMAS DEMPS, Chairperson
	BOARD OF COUNTY COMMISSION
	TAYLOR COUNTY, FLORIDA

ATTEST:

GARY KNOWLES, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared THOMAS DEMPS, to me known to be the person described in and who executed the foregoing instrument and they acknowledged before me that they executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this ____ day of _____, 2021.

NOTARY PUBLIC

My Commission Expires:

PREPARED BY: Conrad C. Bishop, Jr.
Attorney at Law
Post Office Box 167
Perry, Florida 32348

**SATISFACTION OF LIEN AGREEMENT UNDER STATE OF FLORIDA
HOUSING INITIATIVES PARTNERSHIP PROGRAM**

KNOW ALL MEN BY THESE PRESENTS: That TAYLOR COUNTY, FLORIDA, a political subdivision existing under the laws of the State of Florida, the owner and holder of a certain Lien Agreement under State of Florida Housing Initiatives Partnership Program executed by **TREVA WALKER**, bearing date the 13th day of December, A. D. 1994, recorded in Official Records Book 350, pages 945 - 947, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a debt of \$5,260.00, and certain promises and obligations set forth in said Lien Agreement Under State of Florida Housing Initiatives Partnership Program, upon the property situate in said State and County described as follows, to-wit:

Lot Six (6) in "Belair", an unrecorded subdivision of owners, particularly described as follows:
Commencing at the southeast corner of the SW 1/4 of SW 1.4 of SW 1/4 of Section 26, T4S,
R7E, thence run North 265 feet, thence run West 50 feet, for a point of beginning, thence
From said point of beginning run North 70 feet, thence run West 109.5 feet, thence run South
70 feet, thence run East 109.5 feet back to the point of beginning.

hereby acknowledge full payment and satisfaction of said Lien Agreement Under State of Florida Housing Initiatives Partnership Program, and surrender the same as cancelled, and hereby direct the Clerk of the said Circuit Court to cancel the same of record.

WITNESS my hand and seal this _____ day of _____, 2021.

Signed, Sealed and Delivered
in Presence of:

_____(SEAL)
THOMAS DEMPS, Chairman
BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

ATTEST:

GARY KNOWLES, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared THOMAS DEMPS, to me known to be the person described in and who executed the foregoing instrument and he acknowledged before me that he executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this ____ day of _____, 2021.

NOTARY PUBLIC

My Commission Expires:

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve Satisfaction of Mortgage and Security Agreement for Harrison C. Yates who received Demolition and New Construction Assistance through the SHIP program in December 2002.

MEETING DATE REQUESTED:

July 20, 2021

Statement of Issue:

Board to approve Satisfaction of Mortgage and Security Agreement for Harrison C. Yates who received Demolition and New Construction Assistance through the SHIP Program, December 2002 in the amount of \$49,299. Mr. Yates has passed away and willed the home to a member of his family. The County has been reimbursed the balance remaining on the lien.

Recommended Action:

Approve Satisfaction of Mortgage and Security Agreement.

Fiscal Impact:

The County has been reimbursed \$3,819.06 for the balance remaining on the lien.

Submitted By:

Jami Evans, Grant Coordinator

Contact:

Jami Evans

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Mr. Yates received Demolition and New Construction Assistance through the SHIP program in the amount of \$49,299 in December 2002. Mr. Yates has passed away and willed the home to a member of his family. The County has been reimbursed \$3,819.06 for the remaining balance of the lien. All terms of the agreements have been satisfied.

Attachments:

Satisfaction of Mortgage and Security Agreement.

**SATISFACTION OF MORTGAGE AND SECURITY AGREEMENT UNDER TAYLOR COUNTY,
FLORIDA LOCAL HOUSING PARTNERSHIP DEMOLITION AND NEW CONSTRUCTION
PROGRAM**

KNOW ALL MEN BY THESE PRESENTS: That TAYLOR COUNTY, FLORIDA, a political subdivision existing under the laws of the State of Florida, the owner and holder of a certain Mortgage and Security Agreement under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program executed by **HARRISON C. YATES**, bearing date the 18th day of December, 2002, recorded in Official Records Book 499, pages 281 - 292, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a debt of \$49,299.00, and certain promises and obligations set forth in said Mortgage and Security Agreement Under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program, upon the property situate in said Taylor County, Florida, described as follows, to-wit:

LOT SEVEN (7) OF BLOCK ONE (1) OF FAIRLAWN SUBDIVISION, ACCORDING
TO A PLAT THEREOF FILED FOR RECORD IN THE CLERK OF CIRCUIT COURT
OF TAYLOR COUNTY, FLORIDA.

hereby acknowledge full payment and satisfaction of said Mortgage and Security Agreement Under Taylor County, Florida Local Housing Partnership Demolition and New Construction Program, and surrender the same as cancelled, and hereby direct the Clerk of the said Circuit Court to cancel the same of record.

WITNESS my hand and seal this _____ day of _____, 2021.

Signed, Sealed and Delivered
in Presence of:

_____(SEAL)
THOMAS DEMPS, Chairperson
BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

ATTEST:

GARY KNOWLES, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared THOMAS DEMPS, to me known to be the person described in and who executed the foregoing instrument and she acknowledged before me that she executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2021.

NOTARY PUBLIC
My Commission Expires:

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:


The Board to reaffirm the Memorandum of Understanding between the Taylor County Board of County Commissioners and the University of Florida, which is effective 10/1/2019 until 9/30/2022. Per the MOU, the proposed projected annual expense budget, is subject to annual approval by the Taylor County Board of County Commissioners.

MEETING DATE REQUESTED:

July 20, 2021

Statement of Issue: To approve and sign the Budget Release Agreement for Taylor County Marine and Natural Resources Extension Agent position for Victor Blanco for October 1, 2021-September 30, 2022.

Recommended Action: To approve and sign the Budget Release Agreement for Taylor County Marine and Natural Resources Extension Agent position for Victor Blanco and to approve funds for this position.

Fiscal Impact: Taylor County \$27,344.89 annually (portion of salary)

Budgeted Expense: **\$27,344.89 (for 2021-2022)**

Submitted By: **Lori Wiggins, Taylor County Extension Director**

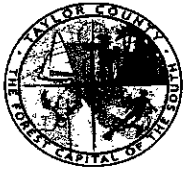
Contact: **850-838-3508**

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: This position is a UF/County split salary. Benefits for this position is paid for by the University of Florida at no cost to the county.

Options:

Attachments:

TAYLOR COUNTY BOARD OF COMMISSIONERS**County Commission Agenda Item****SUBJECT/TITLE:**

Board to review and execute Grant Agreement HL133 in the amount of \$81,675 with the State of Florida Department of Economic Opportunity for electrical and sound/acoustic improvements at Forest Capital Hall.

MEETING DATE REQUESTED:**July 20, 2021**

Statement of Issue: Board to approve and execute the above referenced Grant Agreement for electrical and sound/acoustic improvements at Forest Capital Hall.

Recommended Action: Approve and execute Grant Agreement HL 133.

Fiscal Impact: The County is being awarded \$81,675 from a state appropriations request for electrical and sound/acoustic improvements at Forest Capital Hall. The County will not be required to provide a cash match.

Budgeted Expense: Y/N Yes, a budget has been submitted for FY 2021-2022.

Submitted By: Melody Cox, Grants Writer

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County has been awarded a state appropriation in the amount of \$81,675 for electrical and sound/acoustic improvements at Forest Capital Hall. The Florida Department of Economic Opportunity will be the funding agency the appropriation if being administered through. All improvements must be completed and all grant funds expended by June 30, 2022.

Attachments: Grant Agreement HL 133 Between The State Of Florida, Department of Economic Opportunity and Taylor County Board of Commissioners

**GRANT AGREEMENT
STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY**

THIS GRANT AGREEMENT NUMBER HL133 ("Agreement") is made and entered into by and between the **State of Florida, Department of Economic Opportunity ("DEO")**, and the **Taylor County Board of County Commissioners ("Grantee")**. DEO and Grantee are sometimes referred to herein individually as a "Party" and collectively as "the Parties".

WHEREAS, DEO has the authority to enter into this Agreement and distribute State of Florida funds ("Award Funds") in the amount and manner set forth in this Agreement and in the following Attachments incorporated herein as an integral part of this Agreement:

- Attachment 1: Scope of Work
- Attachment 2 and Exhibit 1 to Attachment 2: Audit Requirements
- Attachment 3: Audit Compliance Certification

WHEREAS, the Agreement and its aforementioned Attachments are hereinafter collectively referred to as the "Agreement", and if any inconsistencies or conflict between the language of this Agreement and its Attachments arise, then the language of the Attachments shall control, but only to the extent of the conflict or inconsistency;

WHEREAS, Grantee hereby represents and warrants that Grantee's signatory to this Agreement has authority to bind Grantee to this Agreement as of the Effective Date and that Grantee, through its undersigned duly-authorized representative in his or her official capacity, has the authority to request, accept, and expend Award Funds for Grantee's purposes in accordance with the terms and conditions of this Agreement;

NOW THEREFORE, for and in consideration of the covenants and obligations set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties intending to be legally bound hereby agree to perform the duties described herein in this Agreement as follows:

A. AGREEMENT PERIOD

This Agreement is effective as of **July 1, 2021** (the "Effective Date") and shall continue until the earlier to occur of (a) **June 30, 2022** (the "Expiration Date") or (b) the date on which either Party terminates this Agreement (the "Termination Date"). The period of time between the Effective Date and the Expiration Date or Termination Date is the "Agreement Period."

B. FUNDING

This Agreement is a Cost Reimbursement Agreement. DEO shall pay Grantee up to **Eighty-One Thousand Six Hundred Seventy-Five Dollars and Zero Cents (\$81,675.00)** in consideration for Grantee's performance under this Agreement. DEO shall not provide Grantee an advance of Award Funds under this Agreement. Travel expenses are not authorized under this Agreement. DEO shall not pay Grantee's costs related to this Agreement incurred outside of the Agreement Period. In conformity with s. 287.0582, F.S., the State of Florida and DEO's performance and obligation to pay any Award Funds under this Agreement is contingent upon an annual appropriation by the Legislature. DEO shall have final unchallengeable authority as to both the availability of funds and what constitutes an "annual appropriation" of funds. Grantee shall not expend Award Funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency. Grantee shall not expend Award Funds to pay any costs incurred in connection with any defense against any claim or

appeal of the State of Florida or any agency or instrumentality thereof (including DEO); or to pay any costs incurred in connection with the prosecution of any claim or appeal against the State of Florida or any agency or instrumentality thereof (including DEO), which Grantee instituted or in which Grantee has joined as a claimant. Grantee shall either (i) maintain Award Funds in a separate bank account, or (ii) expressly designate in Grantee's business records and accounting system that the Award Funds originated from this Agreement. Grantee shall not commingle Award Funds with any other funds. DEO may refuse to reimburse Grantee for purchases made with commingled funds. Grantee's costs must be in compliance with all laws, rules, and regulations applicable to expenditures of State funds, including the Reference Guide for State Expenditures. (<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>)

C. ELECTRONIC FUNDS TRANSFER

Within 30 calendar days of the date the last Party has signed this Agreement, Grantee shall enroll in Electronic Funds Transfer (EFT) from the State's Chief Financial Officer. A copy of the Authorization form can be found on the vendor instruction page at: <https://www.myfloridacfo.com/Division/AA/Vendors/default.htm>. Any questions should be directed to the Direct Deposit/EFT Section of the Division of Accounting and Auditing at (850) 413-5517. Once enrolled, invoice payments shall be made by EFT.

D. MODIFICATION

If, in DEO's sole and absolute determination, changes to this Agreement are necessitated by law or otherwise, DEO may at any time, with written notice of all such changes to Grantee, modify this Agreement within its original scope and purpose. Grantee shall be responsible for any due diligence necessary to determine the impact of the modification. Any modification of this Agreement requested by Grantee must be in writing and duly signed by all Parties in order to be enforceable.

E. AUDIT REQUIREMENTS AND COMPLIANCE

1. **Section 215.971, Florida Statutes ("F.S.")**. Grantee shall comply with all applicable provisions of s. 215.97, F.S., and Attachment 2 and Exhibit 1 to Attachment 2: Audit Requirements. Grantee shall perform the deliverables and tasks set forth in Attachment 1, Scope of Work. Grantee may only expend Award Funds for allowable costs resulting from obligations incurred during the Agreement Period. Grantee shall refund to DEO any: (1) balance of unobligated Award Funds which have been advanced or paid to Grantee; or (2) Award Funds paid in excess of the amount to which Grantee is entitled under the terms and conditions of this Agreement and Attachments hereto, upon expiration or termination of this Agreement.

2. **Audit Compliance**. Grantee understands and shall comply with the requirements of s. 20.055(5), F.S. Grantee agrees to reimburse the State for the reasonable costs of investigation the Inspector General or other authorized State official incurs for investigations of Grantee's compliance with the terms of this or any other agreement between the Grantee and the State which results in the suspension or debarment of Grantee. Grantee shall not be responsible for any costs of investigations that do not result in Grantee's suspension or debarment.

F. RECORDS AND INFORMATION RELEASE

1. **Records Compliance**. DEO is subject to the provisions of chapter 119, F.S., relating to public records. Any document Grantee submits to DEO under this Agreement may constitute public records under the Florida Statutes. Grantee shall cooperate with DEO regarding DEO's efforts to comply with the requirements of chapter 119, F.S. Grantee shall respond to requests to inspect or copy such records in accordance with chapter 119, F.S., for records made or received by Grantee in connection with this Agreement. Grantee shall immediately notify DEO of the receipt and content of any request by sending an e-mail to

PRRequest@deo.myflorida.com within one business day after receipt of such request. Grantee shall indemnify, defend, and hold DEO harmless from any violation of Florida's public records laws wherein DEO's disclosure or nondisclosure of any public record was predicated upon any act or omission of Grantee. As applicable, Grantee shall comply with s. 501.171, F.S. DEO may terminate this Agreement if Grantee fails to comply with Florida's public records laws. Grantee shall allow public access to all records made or received by Grantee in connection with this Agreement, unless the records are exempt from s. 24(a) of Article I of the State Constitution or s. 119.07(1), F.S.

2. Identification of Records. Grantee shall clearly and conspicuously mark all records submitted to DEO if such records are confidential and exempt from public disclosure. Grantee's failure to clearly mark each record and identify the legal basis for each exemption from the requirements of chapter 119, F.S., prior to delivery of the record to DEO serves as Grantee's waiver of a claim of exemption. Grantee shall 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 as long as those records are confidential and exempt pursuant to Florida law. If DEO's claim of exemption asserted in response to Grantee's assertion of confidentiality is challenged in any court of law, Grantee shall defend, assume, and be responsible for all fees, costs, and expenses in connection with such challenge.

3. Keeping and Providing Records. DEO and the State have an absolute right to view, inspect, or make or request copies of any records arising out of or related to this Agreement. Grantee has an absolute duty to keep and maintain all records arising out of or related to this Agreement. DEO may request copies of any records made or received in connection with this Agreement, or arising out of Grantee's use of Award Funds, and Grantee shall provide DEO with copies of any records within 10 business days after DEO's request at no cost to DEO. Grantee shall maintain all books, records, and documents in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all expenditures of Award Funds. For avoidance of doubt, Grantee's duties to keep and provide records to DEO includes all records generated in connection with or as a result of this Agreement. Upon expiration or termination of this Agreement, Grantee shall transfer, at no cost, to DEO all public records in possession of Grantee or keep and maintain public records required by DEO to perform the service. If Grantee keeps and maintains public records upon completion of this Agreement, Grantee shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to DEO, upon request from DEO's custodian of records, in a format that is compatible with the information technology systems of DEO.

4. Audit Rights. Representatives of the State of Florida, DEO, the State Chief Financial Officer, the State Auditor General, the Florida Office of Program Policy Analysis and Government Accountability or representatives of the federal government and their duly authorized representatives shall have access to any of Grantee's books, documents, papers, and records, including electronic storage media, as they may relate to this Agreement, for the purposes of conducting audits or examinations or making excerpts or transcriptions.

5. Single Audit Compliance Certification. Annually, within 60 calendar days of the close of Grantee's fiscal year, Grantee shall electronically submit a completed Audit Compliance Certification (a version of this certification is attached hereto as Attachment 3) to audit@deo.myflorida.com. Grantee's timely submittal of one completed Audit Compliance Certification for each applicable fiscal year will fulfill this requirement for all agreements between DEO and Grantee.

6. Ensure Compliance. Grantee shall ensure that any entity which is paid from, or for which Grantee's expenditures will be reimbursed by, Award Funds, is aware of and will comply with the aforementioned audit and record keeping requirements.

7. Contact Custodian of Public Records for Questions. 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 by telephone at (850) 245-7140, via e-mail at PRRequest@deo.myflorida.com, or by mail at Department of Economic Opportunity, Public Records Coordinator, 107 East Madison Street, Caldwell Building, Tallahassee, Florida 32399-4128.

G. TERMINATION AND FORCE MAJEURE

1. **Termination due to Lack of Funds:** In the event funds to finance this Agreement become unavailable or if federal or state funds upon which this Agreement is dependent are withdrawn or redirected, DEO may terminate this Agreement upon no less than 24 hour written notice to Grantee. DEO shall be the final authority as to the availability of funds and will not reallocate funds earmarked for this Agreement to another program thus causing "lack of funds." In the event of termination of this Agreement under this provision, Grantee will be paid for any work satisfactorily completed prior to notification of termination. The lack of funds shall not constitute DEO's default under this Agreement.

2. **Termination for Cause:** DEO may terminate the Agreement if Grantee fails to: (1) deliver the services within the time specified in the Agreement or any extension; (2) maintain adequate progress, thus endangering performance of the Agreement; (3) honor any term of the Agreement; or (4) abide by any statutory, regulatory, or licensing requirement. The rights and remedies of DEO in this clause are in addition to any other rights and remedies provided by law or under the Agreement. Grantee shall not be entitled to recover any cancellation charges or lost profits.

3. **Termination for Convenience:** DEO, by written notice to Grantee, may terminate this Agreement in whole or in part when DEO determines in DEO's sole and absolute discretion that it is in DEO's interest to do so. Grantee shall not provide any deliverable pursuant to Attachment 1: Scope of Work after it receives the notice of termination, except as DEO otherwise specifically instructs Grantee in writing. Grantee shall not be entitled to recover any cancellation charges or lost profits.

4. **Grantee's Responsibilities Upon Termination:** If DEO issues a Notice of Termination to Grantee, except as DEO otherwise specifies in that Notice, Grantee shall: (1) Stop work under this Agreement on the date and to the extent specified in the notice; (2) complete performance of such part of the work DEO does not terminate; (3) take such action as may be necessary, or as DEO may specify, to protect and preserve any property which is in the possession of Grantee and in which DEO has or may acquire an interest; and (4) upon the effective date of termination, Grantee shall transfer, assign, and make available to DEO all property and materials belonging to DEO pursuant to the terms of this Agreement and all Attachments hereto. Grantee shall not receive additional compensation for Grantee's services in connection with such transfers or assignments.

5. **Force Majeure and Notice of Delay from Force Majeure.** Neither Party shall be liable to the other for any delay or failure to perform under this Agreement if such delay or failure is neither the fault nor the negligence of the Party or its employees or agents and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, or other similar cause wholly beyond the Party's control, or for any of the foregoing that affects subcontractors or suppliers if no alternate source of supply is available. However, in the event of delay from the foregoing causes, the Party shall take all reasonable measures to mitigate any and all resulting delay or disruption in the Party's performance obligation under this Agreement. If the delay is excusable under this FORCE MAJEURE AND NOTICE OF DELAY FROM FORCE MAJEURE section, the delay will not result in any additional charge or cost under the Agreement to either Party. In the case of any delay Grantee believes is excusable under this FORCE MAJEURE AND NOTICE OF DELAY FROM FORCE MAJEURE section, Grantee shall notify DEO in writing of the delay or potential delay and describe the cause of the delay either: (1) within 10 calendar days after the cause that creates or will create the delay first arose, if Grantee could reasonably foresee that a delay could occur as a result; or (2) within five calendar days after the date Grantee first had reason to believe that a delay could result, if the delay is not reasonably

foreseeable. THE FOREGOING SHALL CONSTITUTE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this FORCE MAJEURE AND NOTICE OF DELAY FROM FORCE MAJEURE section is a condition precedent to such remedy. DEO, in its sole discretion, will determine if the delay is excusable under this FORCE MAJEURE AND NOTICE OF DELAY FROM FORCE MAJEURE section and will notify Grantee of its decision in writing. No claim for damages, other than for an extension of time, shall be asserted against DEO. Grantee shall not be entitled to an increase in the Agreement price or payment of any kind from DEO for direct, indirect, consequential, impact, or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this FORCE MAJEURE AND NOTICE OF DELAY FROM FORCE MAJEURE section, after the causes have ceased to exist, Grantee shall perform at no increased cost, unless DEO determines, in its sole discretion, that the delay will significantly impair the value of the Agreement to DEO or the State, in which case, DEO may terminate the Agreement in whole or in part.

H. BUSINESS WITH PUBLIC ENTITIES

Grantee is aware of and understands the provisions of s. 287.133(2)(a), F.S., and s. 287.134(2)(a), F.S. As required by s. 287.135(5), F.S., Grantee certifies that it is not: (1) listed on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725, F.S.; (2) engaged in a boycott of Israel; (3) listed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473, F.S.; or (4) engaged in business operations in Cuba or Syria. DEO may immediately terminate this Agreement if Grantee submits a false certification as to the above, or if Grantee is placed on the Scrutinized Companies that Boycott Israel List, engages in a boycott of Israel, is placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has engaged in business operations in Cuba or Syria.

I. CONTINUING DISCLOSURE OF LEGAL PROCEEDINGS

Prior to execution of this Agreement, Grantee must disclose in a written statement to DEO's Agreement Manager all prior or on-going civil or criminal litigation, investigations, arbitration or administrative proceedings (collectively "Proceedings") involving this Agreement. Thereafter, Grantee has a continuing duty to promptly disclose all Proceedings upon occurrence. This duty of disclosure applies to Grantee's or subcontractor's officers and directors when any Proceeding relates to the officer or director's business or financial activities. Details of settlements that are prevented from disclosure by the terms of the settlement may be annotated as such. Grantee shall promptly notify DEO's Agreement Manager of any Proceeding relating to or affecting the Grantee's or subcontractor's business. If the existence of such Proceeding causes the State concern about Grantee's ability or willingness to perform the Agreement, then upon DEO's request, Grantee shall provide to DEO's Agreement Manager all reasonable assurances that: (i) Grantee will be able to perform the Agreement in accordance with its terms and conditions; and (ii) Grantee and/or its employees, agents, or subcontractor(s) have not and will not engage in conduct in performing services for DEO which is similar in nature to the conduct alleged in such Proceeding.

J. ADVERTISING AND SPONSORSHIP DISCLOSURE

1. **Limitations on Advertising of Agreement.** DEO does not endorse any Grantee, commodity, or service. Subject to chapter 119, F.S., Grantee shall not publicly disseminate any information concerning this Agreement without prior written approval from DEO, including, but not limited to mentioning this Agreement in a press release or other promotional material, identifying DEO or the State as a reference, or otherwise linking Grantee's name and either a description of the Agreement or the name of DEO or the State in any

material published, either in print or electronically, to any entity that is not a Party to this Agreement, except potential or actual authorized distributors, dealers, resellers, or service representatives.

2. Disclosure of Sponsorship. As required by s. 286.25, F.S., if Grantee is a nongovernmental organization which sponsors a program financed wholly or in part by state funds, including any funds obtained through this Agreement, it shall, in publicizing, advertising, or describing the sponsorship of the program, state: "Sponsored by (Grantee's name) and the State of Florida, Department of Economic Opportunity." If the sponsorship reference is in written material, the words "State of Florida, Department of Economic Opportunity" shall appear in the same size letters or type as the name of the organization.

K. RECOUPMENT OF FUNDS

1. Recoupment. Notwithstanding anything in this Agreement to the contrary, DEO has an absolute right to recoup Award Funds. DEO may refuse to reimburse Grantee for any cost if DEO determines that such cost was not incurred in compliance with the terms of this Agreement. DEO may demand a return of Award Funds if DEO terminates this Agreement. The application of financial consequences as set forth in the Scope of Work is cumulative to any of DEO's rights to recoup Award Funds. Notwithstanding anything in this Agreement to the contrary, in no event shall the application of any financial consequences or recoupment of Award Funds exceed the amount of Award Funds, plus interest.

2. Overpayments. If Grantee's (a) noncompliance with this Agreement or any applicable federal, state, or local law, rule, regulation or ordinance, or (b) performance or nonperformance of any term or condition of this Agreement results in (i) an unlawful use of Award Funds; (ii) a use of Award Funds that doesn't comply with the terms of this Agreement; or (iii) a use which constitutes a receipt of Award Funds to which Grantee is not entitled (each such event an "Overpayment"), then Grantee shall return such Overpayment of Award Funds to DEO.

3. Discovery of Overpayments. Grantee shall refund any Overpayment of Award Funds to DEO within 30 days of Grantee's discovery of an Overpayment or receipt of notification from DEO that an Overpayment has occurred. DEO is the final authority as to what may constitute an Overpayment of Award Funds. Refunds should be sent to DEO's Agreement Manager and made payable to the "Department of Economic Opportunity." Should repayment not be made in a timely manner, DEO may charge interest at the lawful rate of interest on the outstanding balance beginning 30 days after the date of notification or discovery.

4. Right of Set-Off. DEO and the State shall have all of its common law, equitable, and statutory rights of set-off, including, without limitation, the State's option to withhold for the purposes of set-off any moneys due to Grantee under this Agreement up to any amounts due and owing to DEO with respect to this Agreement, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this Agreement, plus any amounts due and owing to the State for any other reason. The State shall exercise its set-off rights in accordance with normal State practices, including, in cases of set-off pursuant to an audit, the finalization of such audits by the State or its representatives.

L. INSURANCE

Unless Grantee is a state agency or subdivision as defined in s. 768.28(2), F.S., Grantee shall provide and maintain at all times during this Agreement adequate commercial general liability insurance coverage. A self-insurance program established and operating under the laws of the State of Florida may provide such coverage.

Grantee, at all times during the Agreement, at Grantee's sole expense, shall provide commercial insurance of such a type and with such terms and limits as may be reasonably associated with this Agreement, which, as a minimum, shall be: workers' compensation and employer's liability insurance in accordance with chapter 440,

F.S., with minimum employer's liability limits of \$100,000 per accident, \$100,000 per person, and \$500,000 policy aggregate. Such policy shall cover all employees engaged in any Agreement work.

Grantee shall maintain insurance coverage of such types and with such terms and limits as may be reasonably associated with this Agreement, as required by law, and as otherwise necessary and prudent for the Grantee's performance of its operations in the regular course of business. The limits of coverage under each policy maintained by Grantee shall not be interpreted as limiting Grantee's liability and obligations under this Agreement. All insurance policies shall be through insurers licensed and authorized to write policies in Florida, and such policies shall cover all employees engaged in any Agreement work. Grantee shall maintain any other insurance required in the Scope of Work. Upon request, Grantee shall produce evidence of insurance to DEO.

DEO shall not pay for any costs of any insurance or policy deductible, and payment of any insurance costs shall be Grantee's sole responsibility. Providing and maintaining adequate insurance coverage is a material obligation of Grantee, and failure to maintain such coverage may void the Agreement, at DEO's sole and absolute discretion, after DEO's review of Grantee's insurance coverage when Grantee is unable to comply with DEO's requests concerning additional appropriate and necessary insurance coverage. Upon execution of this Agreement, Grantee shall provide DEO written verification of the existence and amount for each type of applicable insurance coverage. Within 30 calendar days of the effective date of the Agreement, Grantee shall furnish DEO proof of applicable insurance coverage by standard ACORD form certificates of insurance. In the event that an insurer cancels any applicable coverage for any reason, Grantee shall immediately notify DEO of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within 15 business days after the cancellation of coverage. Copies of new insurance certificates must be provided to DEO's Agreement Manager with each insurance renewal.

M. CONFIDENTIALITY AND SAFEGUARDING INFORMATION

Each Party may have access to confidential information made available by the other. The provisions of the Florida Public Records Act, Chapter 119, F.S., and other applicable state and federal laws will govern disclosure of any confidential information received by the State of Florida.

Grantee must implement procedures to ensure the appropriate protection and confidentiality of all data, files, and records involved with this Agreement.

Except as necessary to fulfill the terms of this Agreement and with the permission of DEO, Grantee shall not divulge to third parties any confidential information obtained by Grantee or its agents, distributors, resellers, subcontractors, officers, or employees in the course of performing Agreement work, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of the State or DEO.

Grantee shall not use or disclose any information concerning a recipient of services under this Agreement for any purpose in conformity with state and federal law or regulations, except upon written consent of the recipient or the responsible parent or guardian of the recipient when authorized by law.

When Grantee has access to DEO's network and/or applications, in order to fulfill Grantee's obligations under this Agreement, Grantee shall abide by all applicable DEO Information Technology Security procedures and policies. Grantee (including its employees, subcontractors, agents, or any other individuals to whom Grantee exposes confidential information obtained under this Agreement), shall not store, or allow to be stored, any confidential information on any portable storage media (e.g., laptops, thumb drives, hard drives, etc.) or

peripheral device with the capacity to hold information. Failure to strictly comply with this provision shall constitute a breach of Agreement.

Grantee shall immediately notify DEO in writing when Grantee, its employees, agents, or representatives become aware of an inadvertent disclosure of DEO's unsecured confidential information in violation of the terms of this Agreement. Grantee shall report to DEO any Security Incidents of which it becomes aware, including incidents sub-contractors or agents reported to Grantee. For purposes of this Agreement, "Security Incident" means the attempted or successful unauthorized access, use, disclosure, modification, or destruction of DEO information in Grantee's possession or electronic interference with DEO operations; provided, however, that random attempts at access shall not be considered a security incident. Grantee shall make a report to DEO not more than seven business days after Grantee learns of such use or disclosure. Grantee's report shall identify, to the extent known: (i) the nature of the unauthorized use or disclosure, (ii) the confidential information used or disclosed, (iii) who made the unauthorized use or received the unauthorized disclosure, (iv) what Grantee has done or shall do to mitigate any detrimental effect of the unauthorized use or disclosure, and (v) what corrective action Grantee has taken or shall take to prevent future similar unauthorized use or disclosure. Grantee shall provide such other information, including a written report, as DEO's Information Security Manager requests.

In the event of a breach of security concerning confidential personal information involved with this Agreement, Grantee shall comply with s. 501.171, F.S., as applicable. When notification to affected persons is required by statute, Grantee shall provide that notification, but only after receipt of DEO's written approval of the contents of the notice. Defined statutorily, and for purposes of this Agreement, "breach of security" or "breach" means the unauthorized access of data in electronic form containing personal data. Good faith acquisition of personal information by an employee or agent of Grantee is not a breach, provided the information is not used for a purpose unrelated to Grantee's obligations under this Agreement or is not subject to further unauthorized use.

N. PATENTS, COPYRIGHTS, AND ROYALTIES

1. All legal title and every right, interest, claim or demand of any kind, in and to any patent, trademark or copyright, or application for the same, or any other intellectual property right to, the work developed or produced under or in connection with this Agreement, is the exclusive property of DEO to be granted to and vested in the Florida Department of State for the use and benefit of the state; and no person, firm or corporation shall be entitled to use the same without the written consent of the Florida Department of State. Any contribution by Grantee or its employees, agents or contractors to the creation of such works shall be considered works made for hire by Grantee for DEO and, upon creation, shall be owned exclusively by DEO. To the extent that any such works may not be considered works made for hire for DEO under applicable law, Grantee agrees, upon creation of such works, to automatically assign to DEO ownership, including copyright interests and any other intellectual property rights therein, without the necessity of any further consideration.

2. If any discovery or invention arises or is developed in the course or as a result of work or services performed with funds from this Agreement, Grantee shall refer the discovery or invention to DEO who will refer it to the Department of State to determine whether patent protection will be sought in the name of the State of Florida.

3. Where activities supported by this Agreement produce original writings, sound recordings, pictorial reproductions, drawings, or other graphic representations and works of any similar nature DEO has the right to use, duplicate, and disclose such materials in whole or in part, in any manner, for any purpose whatsoever and to allow others acting on behalf of DEO to do so. Grantee shall give DEO written notice when any books, manuals, films, websites, web elements, electronic information, or other copyrightable materials are produced.

4. Notwithstanding any other provisions herein, in accordance with s. 1004.23, F.S., a State University is authorized in its own name to perform all things necessary to secure letters of patent, copyrights, and trademarks on any works it produces. Within 30 calendar days of same, the president of a State University shall

report to the Department of State any such university's action taken to secure or exploit such trademarks, copyrights, or patents in accordance with s. 1004.23(6), F.S.

O. INFORMATION TECHNOLOGY RESOURCE

Grantee shall obtain prior written approval from the appropriate DEO authority before purchasing any Information Technology Resource (ITR) or conducting any activity that will impact DEO's electronic information technology equipment or software, in any way. ITR includes computer hardware, software, networks, devices, connections, applications, and data. Grantee shall contact the DEO Agreement Manager listed herein in writing for the contact information of the appropriate DEO authority for any such ITR purchase approval.

P. NONEXPENDABLE PROPERTY

1. For the requirements of this Nonexpendable Property section of the Agreement, "nonexpendable property" is the same as "property" as defined in s. 273.02, F.S., (equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature).

2. All nonexpendable property, purchased under this Agreement, shall be listed on the property records of Grantee. Grantee shall inventory annually and maintain accounting records for all nonexpendable property purchased and submit an inventory report to DEO with the final expenditure report. The records shall include, at a minimum, the following information: property tag identification number, description of the item(s), physical location, name, make or manufacturer, year, and/or model, manufacturer's serial number(s), date of acquisition, and the current condition of the item.

3. At no time shall Grantee dispose of nonexpendable property purchased under this Agreement without the written permission of and in accordance with instructions from DEO.

4. Immediately upon discovery, Grantee shall notify DEO, in writing, of any property loss with the date and reason(s) for the loss.

5. Grantee shall be responsible for the correct use of all nonexpendable property Grantee purchases or DEO furnishes under this Agreement.

6. A formal Agreement amendment is required prior to the purchase of any item of nonexpendable property not specifically listed in Attachment 1: Scope of Work.

7. Upon the Expiration Date of this Agreement, Grantee is authorized to retain ownership of any nonexpendable property purchased under this Agreement; however, Grantee hereby grants to DEO a right of first refusal in all such property prior to disposition of any such property during its depreciable life, in accordance with the depreciation schedule in use by Grantee. Grantee shall provide written notice of any such planned disposition and await DEO's response prior to disposing of the property. "Disposition" as used herein, shall include, but is not limited to, Grantee no longer using the nonexpendable property for the uses authorized herein; the sale, exchange, transfer, trade-in, or disposal of any such nonexpendable property. DEO, in its sole discretion, may require Grantee to refund to DEO the fair market value of the nonexpendable property at the time of disposition rather than taking possession of the nonexpendable property.

Q. REQUIREMENTS APPLICABLE TO THE PURCHASE OF OR IMPROVEMENTS TO REAL PROPERTY

In accordance with s. 287.05805, F.S., if funding provided under this Agreement is used for the purchase of or improvements to real property, Grantee shall grant DEO a security interest in the property in the amount of

the funding provided by this Agreement for the purchase of or improvements to the real property for five years from the date of purchase or the completion of the improvements or as further required by law.

Upon the Expiration Date of the Agreement, Grantee shall be authorized to retain ownership of the improvements to real property set forth in this Agreement in accordance with the following: Grantee is authorized to retain ownership of the improvements to real property so long as: (1) Grantee is not sold, merged or acquired; (2) the real property subject to the improvements is owned by Grantee; and (3) the real property subject to the improvements is used for the purposes provided in this Agreement. If within five years of the termination of this Agreement, Grantee is unable to satisfy the requirements stated in the immediately preceding sentence, Grantee shall notify DEO in writing of the circumstances that will result in the deficiency upon learning of it, but no later than 30 calendar days prior to the deficiency occurring. In such event, DEO shall have the right, within its sole discretion, to demand reimbursement of part or all of the funding provided to Grantee under this Agreement.

R. CONSTRUCTION AND INTERPRETATION

The title, section, and paragraph headings in this Agreement are for convenience of reference only and shall not govern or affect the interpretation of any of the terms or provisions of this Agreement. The term "this Agreement" means this Agreement together with all attachments and exhibits hereto, as the same may from time to time be amended, modified, supplemented, or restated in accordance with the terms hereof. The use in this Agreement of the term "including" and other words of similar import mean "including, without limitation" and where specific language is used to clarify by example a general statement contained herein, such specific language shall not be deemed to modify, limit, or restrict in any manner the construction of the general statement to which it relates. The word "or" is not exclusive and the words "herein," "hereof," "hereunder," and other words of similar import refer to this Agreement, including any Exhibits and Attachments, and not to any particular section, subsection, paragraph, subparagraph, or clause contained in this Agreement. As appropriate, the use herein of terms importing the singular shall also include the plural, and vice versa. The reference to an agreement, instrument, or other document means such agreement, instrument, or other document as amended, supplemented, and modified from time to time to the extent permitted by the provisions thereof and the reference to a statute means such statute as amended from time to time and includes any successor legislation thereto and any regulations promulgated thereunder. All references to "\$" shall mean United States dollars. The term "Grantee" includes any person or entity which has been duly authorized to and has the actual authority to act or perform on Grantee's behalf. The term "DEO" includes the State of Florida and any successor office, department, or agency of DEO, and any person or entity which has been duly authorized to and has the actual authority to act or perform on DEO's behalf. The recitals of this Agreement are incorporated herein by reference and shall apply to the terms and provisions of this Agreement and the Parties. Time is of the essence with respect to the performance of all obligations under this Agreement. The Parties have participated jointly in the negotiation and drafting of this Agreement, and each Party has read and understands this Agreement. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the Parties, and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement.

S. CONFLICT OF INTEREST

This Agreement is subject to chapter 112, F.S. Grantee shall disclose the name of any officer, director, employee, or other agent who is also an employee of the State. Grantee shall also disclose the name of any State employee who owns, directly or indirectly, more than a 5% interest in Grantee or its affiliates.

T. GRANTEE AS INDEPENDENT CONTRACTOR

Grantee is at all times acting and performing as an independent contractor. DEO has no ability to exercise any control or direction over the methods by which Grantee may perform its work and functions, except as

provided herein. Nothing in this Agreement may be understood to constitute a partnership or joint venture between the Parties.

U. EMPLOYMENT ELIGIBILITY VERIFICATION – E-VERIFY

1. Section 448.095, F.S., the State of Florida requires the following:
 - a. Every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-Verify system.
 - b. A private employer shall, after making an offer of employment which has been accepted by a person, verify such person's employment eligibility. A private employer is not required to verify the employment eligibility of a continuing employee hired before January 1, 2021. However, if a person is a contract employee retained by a private employer, the private employer must verify the employee's employment eligibility upon the renewal or extension of his or her contract.
2. E-Verify is an Internet-based system that allows an employer, using information reported on an employee's Form I-9, Employment Eligibility Verification, to determine the eligibility of all new employees hired to work in the United States. There is no charge to employers to use E-Verify. The Department of Homeland Security's E-Verify system can be found at: <https://www.e-verify.gov/>.
3. If Grantee does not use E-Verify, Grantee shall enroll in the E-Verify system prior to hiring any new employee or retaining any contract employee after the effective date of this Agreement.

V. NOTIFICATION OF INSTANCES OF FRAUD

Upon discovery, Grantee shall report all known or suspected instances of Grantee, or Grantee's agents, contractors or employees, operational fraud or criminal activities to DEO's Agreement Manager in writing within 24 chronological hours.

W. NON-DISCRIMINATION

Grantee shall not discriminate unlawfully against any individual employed in the performance of this Agreement because of race, religion, color, sex, physical handicap unrelated to such person's ability to engage in this work, national origin, ancestry, or age. Grantee shall provide a harassment-free workplace, with any allegation of harassment to be given priority attention and action.

X. ASSIGNMENTS

Grantee shall not assign, subcontract, or otherwise transfer its rights, duties, or obligations under this Agreement, by operation of law or otherwise, without the prior written consent of DEO, which consent may be withheld in DEO's sole and absolute discretion. DEO is at all times entitled to assign or transfer its rights, duties, or obligations under this Agreement to another governmental entity in the State of Florida. Any

attempted assignment of this Agreement or any of the rights hereunder by Grantee in violation of this provision shall be void *ab initio*.

Y. ENTIRE AGREEMENT; SEVERABILITY

This Agreement, and the attachments and exhibits hereto, embodies the entire agreement of the Parties with respect to the subject matter hereof. There are no provisions, terms, conditions, or obligations other than those contained in this Agreement; and this Agreement supersedes all previous communications, representations, or agreements, either verbal or written, between the Parties. If a court of competent jurisdiction voids or holds unenforceable any provision of this Agreement, then that provision shall be enforced only to the extent that it is not in violation of law or is not otherwise unenforceable, and all other provisions shall remain in full force and effect. This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute one and the same instrument. If any inconsistencies or conflict between the language of this Agreement and its Attachments arise, then the language of the attachments shall control, but only to the extent of the conflict or inconsistency.

Z. WAIVER; GOVERNING LAW; ATTORNEYS' FEES, DISPUTE RESOLUTION

1. **Waiver.** No waiver by DEO of any of provision herein shall be effective unless explicitly set forth in writing and signed by DEO. No waiver by DEO may be construed as a waiver of any failure, breach, or default not expressly identified by such written waiver, whether of a similar or different character, and whether occurring before or after that waiver. No failure by DEO to exercise, or delay in exercising, any right, remedy, power or privilege under this Agreement may be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege. The rights and remedies set forth herein are cumulative and not exclusive.

2. **Governing Law.** The laws of the State of Florida shall govern the construction, enforcement, and interpretation of this Agreement, regardless of and without reference to whether any applicable conflicts of laws principles may point to the application of the laws of another jurisdiction. The Parties expressly consent to exclusive jurisdiction and venue in any state court located in Leon County, Florida, and waive any defense of forum non conveniens, lack of personal jurisdiction, or like defense. IN ANY LEGAL OR EQUITABLE ACTION BETWEEN THE PARTIES, THE PARTIES HEREBY EXPRESSLY WAIVE TRIAL BY JURY TO THE FULLEST EXTENT PERMITTED BY LAW.

3. **Attorneys' Fees, Expenses.** Except as set forth otherwise herein, each of the Parties shall pay its own attorneys' fees and costs in connection with the execution and delivery of this Agreement and the transactions contemplated hereby.

4. **Dispute Resolution.** DEO shall decide disputes concerning the performance of the Agreement, and DEO shall serve written notice of same to Grantee. DEO's decision shall be final and conclusive unless within 21 calendar days from the date of receipt, Grantee files with DEO a petition for administrative hearing. DEO's final order on the petition shall be final, subject to any right of Grantee to judicial review pursuant to chapter 120.68, F.S. Exhaustion of administrative remedies is an absolute condition precedent to Grantee's ability to pursue any other form of dispute resolution; provided however, that the Parties may employ the alternative dispute resolution procedures outlined in chapter 120, F.S.

AA. INDEMNIFICATION

If Grantee is a state agency or subdivision, as defined in s. 768.28(2), F.S., pursuant to s. 768.28(19), F.S., neither Party indemnifies nor insures or assumes any liability for the other Party for the other Party's negligence.

1. Grantee shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless the State and DEO, and their officers, agents, and employees, from suits, actions, damages, and costs of every name and description, including attorneys' fees, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Grantee, its agents, employees, partners, or subcontractors; provided, however, that Grantee shall not indemnify, defend, and hold harmless the State and DEO, and their officers, agents, and employees for that portion of any loss or damages the negligent act or omission of DEO or the State proximately caused.

2. Further, Grantee shall fully indemnify, defend, and hold harmless the State and DEO from any suits, actions, damages, and costs of every name and description, including attorneys' fees, arising from or relating to violation or infringement of a trademark, copyright, patent, trade secret or intellectual property right; provided, however, that the foregoing obligation shall not apply to DEO's misuse or modification of Grantee's products or DEO's operation or use of Grantee's products in a manner not contemplated by this Agreement. If any product is the subject of an infringement suit, or in Grantee's opinion is likely to become the subject of such a suit, Grantee may, at Grantee's sole expense, procure for DEO the right to continue using the product or to modify it to become non-infringing. If Grantee is not reasonably able to modify or otherwise secure for DEO the right to continue using the product, Grantee shall remove the product and refund DEO the amounts paid in excess of a reasonable fee, as determined by DEO in its sole and absolute discretion, for past use. DEO shall not be liable for any royalties.

3. Grantee's obligations under the two immediately preceding paragraphs above, with respect to any legal action are contingent upon the State or DEO giving Grantee (1) written notice of any action or threatened action, (2) the opportunity to take over and settle or defend any such action at Grantee's sole expense, and (3) assistance in defending the action at Grantee's sole expense. Grantee shall not be liable for any cost, expense, or compromise incurred or made by the State or DEO in any legal action without Grantee's prior written consent, which shall not be unreasonably withheld.

4. The State and DEO may, in addition to other remedies available to them at law or equity and upon notice to Grantee, retain such monies from amounts due Grantee as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against them. The State may set off any liability or other obligation of Grantee or its affiliates to the State against any payments due Grantee under any Agreement with the State.

BB. CONTACT INFORMATION FOR GRANTEE AND DEO CONTACTS

Grantee's Payee:	Grantee's Agreement Manager:
Taylor County Board of County Commissioners	Melody Cox
201 East Green Street	201 East Green Street
Perry, Florida 32347	Perry, Florida 32347
Phone: (850) 838-3500	Phone: (850) 371-0377
webmaster@taylorcountygov.com	webmaster@taylorcountygov.com

DEO's Agreement Manager:

Toni R. Clanton, FCCM
107 East Madison Street, B-047
Tallahassee, Florida 32399
Phone: (850) 245-7456
Fax: (850) 245-7470
Toni.Clanton@deo.myflorida.com

CC. NOTICES

The Parties' respective contact information is set forth in the immediately preceding paragraph and may be subject to change at the Parties' discretion. If the contact information changes, the Party making such change will notify the other Party in writing. Where the term "written notice" is used to specify a notice requirement herein, said notice shall be deemed to have been given (i) when personally delivered; (ii) when transmitted via email, if the sender on the same day sends a confirming copy of such notice by certified or registered mail; (iii) the next business day following the day on which the same has been delivered prepaid to a recognized overnight delivery service; or (iv) the third business day following the day on which the same is sent by certified or registered mail, postage prepaid, with return receipt.

Rest of page left intentionally blank; Attachments to follow after signature page

IN WITNESS THEREOF, and in consideration of the mutual covenants set forth above and in all attachments hereto, the Parties, through their duly-authorized representatives, sign this Agreement and represent and warrant that they understand the Agreement and Attachments' terms and conditions as of the Effective Date.

**DEPARTMENT OF ECONOMIC
OPPORTUNITY**

**TAYLOR COUNTY BOARD OF COUNTY
COMMISSIONERS**

By _____
Signature

Title _____
William S. Currie, Jr.
Chief Financial Officer

Date _____

By _____
Signature

Title _____
Thomas Demps
Chairman

Date _____

Approved as to form and legal sufficiency, subject only
to full and proper execution by the Parties.

**OFFICE OF GENERAL COUNSEL
DEPARTMENT OF ECONOMIC OPPORTUNITY**

By: _____

Approved Date: _____

ATTACHMENT 1 SCOPE OF WORK

1. **PROJECT DESCRIPTION:** The 2021-22 General Appropriations Act, line 2236A, appropriated Eighty-One Thousand Six Hundred Seventy-Five Dollars and Zero Cents (\$81,675.00) to the Taylor County Board of County Commissioners ("Grantee") for electrical, lighting, sound system and acoustic upgrades and improvements to the Forest Capital Hall Auditorium and stage area at the heavily used facility. The current electrical system dates back to 1964 with an old fuse system that is insufficient for current needs and is potentially a fire hazard. Forest Capital Hall is the only public facility with an auditorium in the county and is used for numerous community events including but not limited to: music concerts, theatrical events, pageants, sporting events, conventions and regional gatherings, 4-H and the Extension office, and disaster recovery and sheltering. Funds will be used to hire a contractor to complete the renovations and upgrades to the auditorium.
2. **GRANTEE RESPONSIBILITIES:** Grantee shall complete the following tasks:
 - 2.1 Complete the electrical, sound system, and lighting renovations to the Forest Capital Hall Auditorium.
 - 2.1.1: Electrical Upgrades will include: replace and upgrade all electrical wiring in the stage area.
 - 2.1.2: Lighting Upgrades will include: addition of two (2) 36-foot trusses, install two (2) motorized chain hoists, ten (10) motorized lights, controller, and associated cabling.
 - 2.1.3: Sound System and Acoustics Upgrades will include: installation of 9-channel mixer, 750 watts amplifier, power processor (4 1/0), audio processor, 360-degree arena/gum speaker system, audio wireless processor, wireless mike system, two (2) 300 watts wall speakers, two (2) monitor speakers, and two (2) wireless headsets.
3. **DEO'S RESPONSIBILITIES:** DEO shall monitor progress, review reports, conduct site visits as determined necessary by DEO, and process payments to Grantee.
4. **DELIVERABLES:** Grantee agrees to provide the following services as specified:

Deliverable No. 1 – Electrical Upgrades		
Tasks	Minimum Level of Service	Financial Consequences
Grantee will hire a contractor to complete the Electrical Upgrades to the Forest Capital Hall Auditorium in accordance with Section 2.1.1 of this Scope of Work.	<p>Complete Electrical Upgrades in accordance with Section 2.1.1 of this Scope of Work. As evidence of completion, Grantee shall submit to DEO's Agreement Manager:</p> <p>a. Completed A1A Forms G702 and G703, signed by a licensed professional, certifying that all Electrical Upgrades are 100% Complete;</p> <p>b. Photographs of the project in progress;</p> <p>c. An invoice package in accordance with Section 6 of this Scope of Work.</p>	Failure to meet the Minimum Level of Service shall result in non-payment.
Deliverable No. 1 Cost: \$34,600.00		

Deliverable No. 2 – Lighting Upgrades		
Tasks	Minimum Level of Service	Financial Consequences
Grantee will hire a contractor to complete the Lighting Upgrades to the Forest Capital Hall Auditorium in accordance with Section 2.1.2 of this Scope of Work.	<p>Complete Lighting Upgrades in accordance with Section 2.1.2 of this Scope of Work. As evidence of completion, Grantee shall submit to DEO's Agreement Manager:</p> <ul style="list-style-type: none"> a. Completed A1A Forms G702 and G703, signed by a licensed professional, certifying that all lighting upgrades are 100% Complete; b. Photographs of the project in progress; and c. An invoice package in accordance with Section 6 of this Scope of Work. 	Failure to meet the Minimum Level of Service shall result in non-payment.
Deliverable No. 2 Cost: \$20,975.00		
Deliverable No. 3 – Sound System and Acoustics Upgrades		
Tasks	Minimum Level of Service	Financial Consequences
Grantee will hire a contractor to complete the Sound System and Acoustics Upgrades to the Forest Capital Hall Auditorium in accordance with Section 2.1.3 of this Scope of Work.	<p>Complete Sound System and Acoustics Upgrades in accordance with Section 2.1.3 of this Scope of Work. As evidence of completion, Grantee shall submit to DEO's Agreement Manager:</p> <ul style="list-style-type: none"> a. Completed A1A Forms G702 and G703, signed by a licensed professional, certifying that all sound system and acoustics upgrades are 100% Complete; b. Photographs of the project in progress. c. An invoice package in accordance with Section 6 of this Scope of Work. 	Failure to meet the Minimum Level of Service shall result in non-payment.
Deliverable No. 3 Cost: \$26,100.00		
TOTAL COST NOT TO EXCEED \$81,675.00		

COST SHIFTING: The Deliverable amounts specified within the **DELIVERABLES** Section 4 table above are established based on the Parties' estimation of sufficient delivery of services fulfilling grant purposes under the Agreement in order to designate payment points during the Agreement Period; however, this is not intended to restrict DEO's ability to approve and reimburse allowable costs Grantee incurred providing the Deliverables herein. Prior written approval from DEO's Agreement Manager is required for changes to the above Deliverable amounts that do not exceed 10% of each Deliverable total funding amount. Changes that exceed 10% of each Deliverable total funding amount will require a formal written amendment request from Grantee,

as described in **MODIFICATION** section of the Agreement. Regardless, in no event shall DEO reimburse costs of more than the total amount of this Agreement.

5. REPORTING:

5.1 Quarterly: Grantee shall provide a quarterly report listing all progress relating to the Deliverables in Section 4. Quarterly reports are due to DEO within 30 calendar days after the end of each quarter, until submission of the final invoice package. The ending dates for each quarter of the program year are September 30, December 31, March 31, and June 30. The quarterly report shall include a summary of project progress, indicating percentage of completion of each Deliverable, and all additional reports which are required pursuant to this Agreement, including but not limited to, reports documenting the positive return on investment to the State that results from Grantee's project and its use of Award Funds. The summary shall also include any issues or events occurring which affect the ability of the Grantee to meet the terms of this Agreement. **If all required reports and copies are not sent to DEO or are not completed in a manner acceptable to DEO, payments may be withheld until the reports are properly completed or otherwise allowable by law.**

5.2 Minority and Service-Disabled Veteran Business Enterprise Report: Grantee shall provide a Minority and Service-Disabled Veteran Business Enterprise Report with each invoice summarizing the participation of certified and non-certified minority and service-disabled veteran subcontractors and material suppliers for that period and the project to date. Grantee shall include the names, addresses, and dollar amount of each certified and non-certified Minority Business Enterprise and Service-Disabled Veteran Enterprise participant. DEO's Minority Coordinator can be reached at (850) 245-7471 to answer concerns and questions.

5.3 Close-out Report: No later than 60 calendar days after the Agreement ends or is terminated, Grantee shall provide copies of all paid invoices to document completed work.

6. INVOICE SUBMITTAL AND PAYMENT SCHEDULE: DEO shall pay Grantee in accordance with the following schedule in the amount identified per deliverable in Section 4 above. The deliverable amount specified does not establish the value of the deliverable. In accordance with the requirements of s. 215.971(1), F.S., and the **AUDIT REQUIREMENTS AND COMPLIANCE** section of this Agreement, Grantee and its subcontractors may only expend funding under this Agreement for allowable costs resulting from obligations incurred during the Agreement Period.

6.1 Grantee shall provide one invoice per quarter for all services rendered during the applicable period. Grantee shall submit invoices as set forth below to be eligible to receive and retain payment for the performance of duties and completion of deliverables set forth above. Grantee shall submit all documentation necessary to support Grantee's expenditures. DEO may request any information from Grantee that DEO deems necessary to verify that Grantee has performed the services for which payment is requested. Grantee's submission of each invoice package is Grantee's certification that it has performed the services and incurred the costs in compliance with all applicable laws and the terms of this Agreement. Grantee will provide invoices in accordance with the requirements of the Reference Guide for State Expenditures available at: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>. Invoices must be legible and must clearly reflect the performance for which payment is sought. Payment does not become due under this Agreement until DEO accepts and approves the invoiced deliverable(s) and any required report(s). At DEO's option, Grantee may submit invoices electronically. Grantee shall submit its final invoice for payment to DEO no later than 60 days after this Agreement ends and DEO may, at DEO's sole and absolute discretion, refuse to honor any requests for payment submitted after this deadline.

6.2 Invoices must contain Grantee's name, address, federal employer identification number or other applicable Grantee identification number, the Agreement number, the invoice number, and the invoice period. Grantee shall submit the following documents with the itemized invoice:

6.2.1 A cover letter signed by Grantee's Agreement Manager certifying that the costs being claimed in the invoice package: (1) are specifically for the project represented to the State in the budget appropriation; (2) are

for one or more of the components as stated in Section 4, **DELIVERABLES**, of this Scope of Work; (3) have been paid; and (4) were incurred during the Agreement Period;

6.2.2 Grantee's invoices shall include the date, period in which work was performed, amount of reimbursement, and work completed to date;

6.2.3 A certification by a licensed engineer using AIA forms G702 and G703, or their substantive equivalents, certifying that the project, or a quantifiable portion of the project, is complete;

6.2.4 Before and after photographs of the completed work;

6.2.5 Travel documentation with a completed State of Florida Travel Reimbursement Form, <https://www.myfloridacfo.com/Division/AA/Forms/DFS-AA-15VoucherforReimbursement.xlsx>;

6.2.6 A copy of all supporting documentation for vendor payments;

6.2.7 A copy of the cancelled check(s) specific to the project; and

6.2.8 A copy of the bank statement that includes the cancelled check.

6.3 The State may require any other information from Grantee that the State deems necessary to verify that the services have been rendered under the Agreement.

6.4 All documentation necessary to support payment requests must be submitted with Grantee's invoice for DEO's review.

7. RETURN ON INVESTMENT: Grantee is required to provide, on or before October 31, 2021, an initial report identifying actual returns on investment by fiscal year for state funding previously received (if applicable), as well as projected positive returns the state will receive by providing Grantee funding through this Agreement.

7.1 Beginning at the end of the first full quarter following execution of this Agreement, Grantee shall provide quarterly update reports directly to DEO's Agreement Manager documenting the positive return on investment to the state that results from the Grantee's project and its use of monies provided under this Agreement.

7.2 Quarterly update reports shall be provided to DEO's Agreement Manager within 30 calendar days after the end of each quarter thereafter until Grantee is instructed that no further reports are needed.

8. FINANCIAL CONSEQUENCES FOR FAILURE TO TIMELY AND SATISFACTORILY PERFORM: Failure to complete all deliverables in accordance with the requirements of this Agreement, and most particularly the deliverables specified above in Section 4, **DELIVERABLES**, will result in DEO's assessment of the specified financial consequences. If appropriate, should the Parties agree to a corrective action plan, the plan shall specify additional financial consequences to be applied after the effective date of the corrective action plan. This provision for financial consequences shall in no manner affect DEO's right to terminate the Agreement as provided elsewhere in the Agreement.

End of Attachment 1 (Scope of Work)

Attachment 2 AUDIT REQUIREMENTS

The administration of resources awarded by DEO to the recipient (herein otherwise referred to as "Grantee") may be subject to audits and/or monitoring by DEO as described in this Attachment 2.

MONITORING. In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by DEO staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by DEO. In the event the DEO determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by DEO staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS.

PART I: FEDERALLY FUNDED. This part is applicable if the recipient is a state or local government or a nonprofit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. A recipient that expends \$750,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. EXHIBIT 1 to this form lists the federal resources awarded through DEO by this agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from DEO. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.
3. A recipient that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than federal entities).

PART II: STATE FUNDED. This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a state single or project-specific audit for such fiscal year in accordance with section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through DEO by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from DEO, 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.

2. For the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the recipient expends less than \$750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than state entities).

PART III: OTHER AUDIT REQUIREMENTS.

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

N/A

PART IV: REPORT SUBMISSION.

1. Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and required by Part I of this form shall be submitted, when required by 2 CFR §200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR §200.36 and §200.512.

The FAC's website provides a data entry system and required forms for submitting the single audit reporting package. Updates to the location of the FAC and data entry system may be found at the OMB website.

2. Copies of financial reporting packages required by Part II of this form shall be submitted by or on behalf of the recipient directly to each of the following:

- a. DEO at each of the following addresses:

Electronic copies (preferred):
Audit@deo.myflorida.com

or

Paper (hard copy):
Department Economic Opportunity
MSC # 75, Caldwell Building
107 East Madison Street
Tallahassee, FL 32399-4126

- b. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room

401 111 West Madison Street
Tallahassee, Florida 32399-1450

The Auditor General's website (<https://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or the management letter required by Part III of this form shall be submitted by or on behalf of the recipient directly to:

Electronic copies (preferred):
Audit@deo.myflorida.com

or

Paper (hard copy):
Department Economic Opportunity
MSC # 75, Caldwell Building
107 East Madison Street
Tallahassee, FL. 32399-4126

4. Any reports, management letters, or other information required to be submitted DEO pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
5. Recipients, when submitting financial reporting packages to DEO for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION. The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five (5) years from the date the audit report is issued, or five (5) state fiscal years after all reporting requirements are satisfied and final payments have been received, whichever period is longer, and shall allow DEO, or its designee, CFO, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to DEO, or its designee, CFO, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by DEO. In addition, if any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the controlling period as identified above, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the controlling period as identified above, whichever is longer.

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EXHIBIT 1 to Attachment 2

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

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Project *DEPARTMENT OF ECONOMIC OPPORTUNITY; CSFA 40.038; DIVISION OF
COMMUNITY DEVELOPMENT - \$81,675.00*

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED
PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

1. *ACTIVITIES LIMITED TO THOSE IN THE SCOPE OF WORK*
2. *N/A*
3. *N/A*

NOTE: List applicable compliance requirements

NOTE: 2 CFR § 200.331, as revised, and s. 215.97(5), F.S., require that the information about Federal Programs and State Projects included in Exhibit 1 be provided to the recipient.

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Attachment 3

AUDIT COMPLIANCE CERTIFICATION

Grantee Name: _____

FEIN: _____

Grantee's Fiscal Year: _____

Contact Person Name and Phone Number: _____

Contact Person Email Address: _____

1. Did Grantee expend state financial assistance, during its fiscal year, that it received under any agreement (e.g., agreement, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between Grantee and the Department of Economic Opportunity (DEO)? ____ Yes ____ No

If the above answer is yes, also answer the following before proceeding to item 2:

Did Grantee expend \$750,000 or more of state financial assistance (from DEO and all other sources of state financial assistance combined) during its fiscal year? ____ Yes ____ No

If yes, Grantee certifies that it will timely comply with all applicable state single or project-specific audit requirements of s. 215.97, Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General.

2. Did Grantee expend federal awards, during its fiscal year that it received under any agreement (e.g., agreement, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between Grantee and DEO? ____ Yes ____ No

If the above answer is yes, also answer the following before proceeding to execution of this certification:

Did Grantee expend \$750,000 or more in federal awards (from DEO and all other sources of federal awards combined) during its fiscal year? ____ Yes ____ No

If yes, Grantee certifies that it will timely comply with all applicable single or program-specific audit requirements of 2 CFR Part 200, Subpart F, as revised.

By signing below, I certify, on behalf of Grantee, that the above representations for items 1 and 2 are true and correct.

Signature of Authorized Representative_____
Date_____
Printed Name of Authorized Representative_____
Title of Authorized Representative

9A

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE: Taylor County Development Authority Audit and Release of Funds



MEETING DATE REQUESTED: 07/20/21

Statement of Issue: 2020/2021 FY
The Board to consider approval Taylor County Development Authority FY19/20 audit and approval of release of FY20/21 funds of \$100,000

Recommended Action: Approval of Audit and Release of Funds

Fiscal Impact: \$100,000

Budgeted Expense: YES

Submitted By: Dannielle Welch, County Finance Director

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

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: n/a

Options: Approve Audit and Release Funds

Attachments: Taylor County Development Authority FY19/20 Audit

TAYLOR COUNTY DEVELOPMENT AUTHORITY

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2020

**TAYLOR COUNTY DEVELOPMENT AUTHORITY
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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

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

We have audited the accompanying basic financial statements of the Taylor County Development Authority (the "Authority") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Development Authority, as of September 30, 2020, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

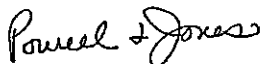
Other Matters

Required Supplemental Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 18, 2021 on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



POWELL & JONES
Certified Public Accountants
June 18, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the financial performance of Taylor County Development Authority (the Authority) provides an overall review of the Authority's financial activities for the fiscal year ended September 30, 2020. The intent of this discussion and analysis is to look at the Authority's financial performance as a whole. Readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Authority's financial performance.

Report Layout

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

Basic Financial Statements

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snap-shot view of the assets the Authority, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities are reported on the accrual basis of accounting.
- The Statement of Activities focuses on gross and net costs of the Authority's programs and the extent to which such programs rely upon general revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
- Fund financial statements focus separately on governmental and proprietary funds, as applicable. Governmental fund statements follow the more traditional presentation of financial statements. As stated above, the Authority has no proprietary funds and business-type activities.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Authority's financial condition.
- The MD&A is intended to serve as an introduction to the Authority's basic financial statements and to explain the significant changes in financial position and differences in operations between the current and prior years.

Required Supplementary Information

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

FINANCIAL HIGHLIGHTS AND ANALYSIS

Government-wide Financial Statements

The assets of the Authority exceeded its liabilities at the close of the fiscal year ended September 30, 2020 by \$219,897, a net increase of \$23,036 in net position from the prior year.

A condensed version of the Statement of Net Position at September 30, 2020 follows:

Statements of Net Position

	September 30, 2020	September 30, 2019
Assets		
Current and other assets	\$ 198,957	\$ 166,342
Capital assets, net	73,887	73,887
Total assets	<u>272,844</u>	<u>240,229</u>
Deferred outflows	<u>5,346</u>	<u>10,164</u>
Liabilities		
Current liabilities	5,692	8,731
Long-term liabilities	18,856	37,385
Total Liabilities	<u>24,548</u>	<u>46,116</u>
Deferred inflows	<u>33,745</u>	<u>7,416</u>
Net Position		
Net investment in capital assets	73,887	73,887
Unrestricted	146,010	122,974
Total net position	<u>\$ 219,897</u>	<u>\$ 196,861</u>

Analysis of Change In Net Position

The Authority's net position overall increased by \$23,036 during the current fiscal year. This increase is explained in the government activities discussion below.

	September 30, 2020	September 30, 2019
Revenues:		
General revenues:		
Intergovernmental	\$ 100,000	\$ 100,000
Interest and other revenues	1,601	1,200
Total revenues	<u>101,601</u>	<u>101,200</u>
Expenses:		
Economic development	<u>78,565</u>	<u>107,087</u>
Total expenses	<u>78,565</u>	<u>107,087</u>
Change in net position	23,036	(5,887)
Net position, beginning	196,861	323,228
Prior period adjustment	-	(120,480)
Net position, ending	<u>\$ 219,897</u>	<u>\$ 196,861</u>

FINANCIAL ANALYSIS OF THE AUTHORITY'S FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the Authority's governmental funds reported unrestricted ending fund balances of \$195,755. Revenues for governmental functions overall totaled \$101,601 for the current fiscal year. Expenditures totaled \$65,947, which means that revenues exceeded expenses by \$35,654. The General Fund is the chief operating fund of the Authority. At the close of the current fiscal year, the unassigned fund balance of the general fund was \$195,755.

CAPITAL ASSET AND DEBT ADMINISTRATION

The Authority's capital assets for its governmental activities as of September 30, 2020, amount to \$73,887 (net of accumulated depreciation).

	Governmental Activities
Land	\$ 73,887
Less: depreciation	-
Total	<u>\$ 73,887</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

During 2020, the Authority did not amend its General Fund budget. The final expenses were lower than the budgeted expenses by \$40,477. Actual revenues were higher than the final budgeted amounts by \$1,601.

ECONOMIC OUTLOOK TAYLOR COUNTY, FLORIDA

2020 saw unprecedented growth in prospect and national site consultant visits in Taylor County this resulted in a dramatic shift in decreased expenses in order facilitate these visits. It is the TCDA mission and essential to generate these visits and it is the cornerstone of a growing economic development organization. The community-wide visioning process, Vision 2060, was completed and accepted in 2009. The visioning results have been incorporated into the County's comprehensive plan including a new economic element predicated on the new strategic economic development plan. The Vision 2060 plan has become Taylor County's planning tool, approved by the Florida Department of Community Affairs (DCA), in September, 2010. At the same time, DCA approved the County's Evaluation and Appraisal Report changes, resulting in over 13,000 acres of land use designated as regional employment centers, allowing industrial uses. The community has a better understanding of the need to fund economic development at a higher level, although lack of infrastructure will continue to be a major obstacle to economic growth for the next decade.

A ribbon cutting was held at the new tech facility located at the Regional Employment center north - AMTEC Less-Lethal Systems, Inc. (ALS) is a division of a Fortune 200 company. AMTEC Less-Lethal Systems, Inc., manufactures and distributes less-lethal products and services to domestic and international customers, as well as being a leading supplier of tactical and operational equipment.

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

According to ALS President Rick Gardner, "This new facility will solidify our position as a leader in supplying quality less-lethal products, as well as premier training and services to the many men and women who support our communities in the law enforcement, corrections and military markets." The Reserve at Sweetwater Estuary, a planned coastal resort community, if permitted, could be a catalyst-site project and would have a significant positive economic impact upon Taylor County when

completed. The project would consist of 624 residential units, a 400 room conference hotel, 150,000 square feet of commercial space, civic and public uses, roads, pedestrian biking/cart trails, passive recreation boardwalks, kayak launching facility and supporting infrastructure. Also planned is an 18-hole golf course, an approximately 11,000 to 12,000 square foot clubhouse, a 5,500 to 6,500 square foot maintenance facility, and supporting infrastructure. Multiple high level meetings were conducted with project representatives, with the goal of establishing strategies to advance the project. Currently, TCDA is seeking solutions in order to facilitate ongoing talks with the Army Corps of Engineers.

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

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

REQUESTS FOR INFORMATION

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

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

TAYLOR COUNTY DEVELOPMENT AUTHORITY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 198,957
Capital assets, land	73,887
Total assets	<u>272,844</u>
 Deferred Outflows	
Pension obligations	<u>5,346</u>
 Liabilities	
Current liabilities	
Accounts payable	1,564
Accrued expenses	1,638
Net pension liability	2,490
Total current liabilities	<u>5,692</u>
 Long-term liabilities	
Net pension liability	<u>18,856</u>
Total liabilities	<u>24,548</u>
 Deferred Inflows	
Pension obligations	<u>33,745</u>
 Net Position	
Invested in capital assets	73,887
Unrestricted	146,010
Total net position	<u>\$ 219,897</u>

See notes to financial statements.

TAYLOR COUTNY DEVELOPMENT AUTHORITY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2020

		Net (Expense) Revenue and Changes In Net Position
Governmental Activities	Expenses	Governmental Activities Total
Economic development	\$ 78,565	\$ 78,565
Total governmental activities	<u>\$ 78,565</u>	<u>78,565</u>
General revenues:		
Intergovernmental		100,000
Miscellaneous income		<u>1,601</u>
Total general revenues		<u>101,601</u>
Change in net position		23,036
Net position, beginning of year		<u>196,861</u>
Net position, end of year		<u>\$ 219,897</u>

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
September 30, 2020

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 198,957
Total assets	<u>\$ 198,957</u>
 Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 1,564
Accrued liabilities	1,638
Total liabilities	<u>3,202</u>
 Fund balance	
Unassigned	195,755
Total fund balances	<u>195,755</u>
Total liabilities and fund balance	<u>\$ 198,957</u>
 Reconciliation to Statement of Net Position	
Governmental Fund balance	\$ 195,755
 Amounts reported for governmental activities in the statement of net position are difference because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	73,887
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and, therefore, are not reported in the governmental funds.	5,346
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and, therefore, are not reported in the governmental funds.	(33,745)
Long-term liabilities are not due in the current period and, therefore, are not reported in governmental funds.	(21,346)
Net position	<u>\$ 219,897</u>

See notes to financial statements.

TAYLOR COUNTY DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2020

	<u>General Fund</u>
Revenues	
Intergovernmental	\$ 100,000
Miscellaneous	<u>1,601</u>
Total revenues	<u>101,601</u>
Expenditures	
Economic development	
Personnel services	34,654
Operating expenses	<u>31,293</u>
Total expenditures	<u>65,947</u>
Change in fund balance	35,654
Fund balance, beginning of year	<u>160,101</u>
Fund balance, end of year	<u>\$ 195,755</u>

See notes to financial statements.

**TAYLOR COUNTY DEVELOPMENT AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2020**

Net change in fund balance - total governmental funds	\$ 35,654
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**Amounts reported for governmental activities in the Statement
of Activities are different because:**

Some expenses related to other assets reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds. Also, recognition of certain obligations related to prior and subsequent periods are recognized in the statement of activities.

Net pension liability	18,529
Change in deferred inflows/outflows	<u>(31,147)</u>

Change in net position of governmental activities	<u>\$ 23,036</u>
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See notes to financial statements.

**TAYLOR COUNTY DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Reporting Entity

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

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

The Authority did not participate in any joint ventures during fiscal year 2019-2020.

Basis of Presentation Government-wide and Fund Financial Statements

Governmental-wide Financial Statements

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

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

Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

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

Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents:

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

Capital Assets:

Capital assets, which include land, buildings, equipment, improvements other than buildings, intangibles are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure, are defined as assets with a cost of \$500 or more and an estimated useful life greater than one year. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most general capital assets. Examples of such assets are buildings, roads, bridges, sidewalks, paved paths, utility systems, storm water drainage systems, traffic control and lighting systems. There are no infrastructure assets reported in the financial statements.

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

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

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

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

Compensated Absences:

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

Deferred Outflows/Inflows of Resources

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

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

Fund Balances – Governmental Funds

As of September 30, 2020, fund balances of the governmental funds are classified as follows:

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

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

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

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

Unassigned – all other spendable amounts.

As of September 30, 2020, fund balances are composed of the following:

	<u>General Fund</u>
Unassigned	<u>195,755</u>
	<u>\$ 195,755</u>

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

Estimates:

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

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

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

"Total fund balances" of the Board's governmental funds \$195,755 differs from "net position" of governmental activities \$219,897 reported in the statement of net position. This difference results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

Long-term debt transactions

Long-term liabilities to the Board'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:

Net pension liability	\$ (21,346)
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Deferred outflows/inflows of resources

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

Deferred outflow	\$ 5,346
Deferred inflow	(33,745)
	<u>\$ (28,399)</u>

Capital assets

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

\$ 73,887

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

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

	<u>General Fund</u>	<u>Capital Related Items</u>	<u>Deferred Outflows / Inflows</u>	<u>Long-Term Debt</u>	<u>Statement of Net Position</u>
Assets					
Cash and cash equivalents	\$ 198,957	\$ -	\$ -	\$ -	\$ 198,957
Capital assets, net	-	73,887	-	-	73,887
Total assets	<u>\$ 198,957</u>	<u>73,887</u>	<u>-</u>	<u>-</u>	<u>272,844</u>
Deferred Outflows					
Pension obligations	-	-	5,346	-	5,346
Liabilities					
Liabilities					
Accounts payable	\$ 1,564	-	-	-	1,564
Accrued liabilities	1,638	-	-	-	1,638
Net pension liability	-	-	-	21,346	21,346
Total liabilities	<u>3,202</u>	<u>-</u>	<u>-</u>	<u>21,346</u>	<u>24,548</u>
Deferred Inflows					
Pension obligations	-	-	33,745	-	33,745
Fund Balance/Net Position					
Total fund balance/Net position	<u>\$ 195,755</u>	<u>\$ 73,887</u>	<u>\$ (28,399)</u>	<u>\$ (21,346)</u>	<u>\$ 219,897</u>

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

The "net change in fund balances" for governmental funds \$35,654 differs from the "change in net position" for governmental activities \$23,036 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Long-term Debt Related Items

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

Net decrease in net pension liability	\$ 18,529
Net decrease in deferred inflows (outflows), of resources	(31,147)
	<u>\$ (12,618)</u>

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

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

	<u>General Fund</u>	<u>Capital Related Items</u>	<u>Deferred Outflows / Inflows</u>	<u>Long Term Debt</u>	<u>Statement of Activities</u>
Revenues					
Intergovernmental	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Miscellaneous Income	1,601	-	-	-	1,601
Total revenues	<u>101,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,601</u>
Expenditures					
Economic development					
Personnel services	34,654	-	31,147	(18,529)	47,272
Operating expenses	<u>31,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,293</u>
Total expenditures	<u>65,947</u>	<u>-</u>	<u>31,147</u>	<u>(18,529)</u>	<u>78,565</u>
Change in fund balance	35,654	-	(31,147)	18,529	23,036
Fund balance, beginning of year	160,101	73,887	2,748	(39,875)	196,861
Fund balance, end of year	<u>\$ 195,755</u>	<u>\$ 73,887</u>	<u>\$ (28,399)</u>	<u>\$ (21,346)</u>	<u>\$ 219,897</u>

NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

1. Prior to September 1, the Authority Director submits to Taylor County and the Authority Board a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public meetings and workshops are conducted to obtain comments.
3. Prior to October 1, the budget is legally enacted through passage of a resolution.
4. The Board adopts the budget resolution for the governmental funds. Annual budgets are adopted on a basis consistent with GAAP. The appropriated budget is prepared by fund, function and department. The Authority Director may make transfers of appropriations within a department. Expenditures may not legally exceed appropriations for each individual department.
5. All budget amounts presented in the accompanying financial statements may be adjusted for revisions of the annual budgets during the year. The effect of these revisions would be to reallocate funds within the budget, which did not cause an overall increase in the total budget. Appropriations, except open project appropriations, lapse at the end of the fiscal year. The Authority does not use the encumbrance method.

Compliance with Finance-Related Legal and Contractual Provisions

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

NOTE 4. CASH AND CASH EQUIVALENTS

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

Deposits and Investments

Deposits - At year end, the book balance of the Authority's deposits was \$198,957, maintained in two checking accounts.

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

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

NOTE 5. PREPAID EXPENSES

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items recorded in governmental funds do not reflect current appropriable resources and, thus, are reported as part of non-spendable fund balance. Prepaid expenses in the amount of \$0 were recorded at the fiscal year end.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Primary Government		
	Beginning Balance	Additions	Ending Balance
Governmental activities:			
Land	\$ 73,887	\$ -	\$ 73,887
Capital assets, net	<u>\$ 73,887</u>	<u>\$ -</u>	<u>\$ 73,887</u>

NOTE 7. OTHER INFORMATION

Risk Management

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

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

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

NOTE 8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

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

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

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

Florida Retirement System

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

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

A. Pension Plan

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

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

regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

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

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

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

Contributions - Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively, were as follows: Regular— 8.47% and 10.00%; Special Risk Administrative Support— 38.59% and 35.84%; Special Risk— 25.48% and 24.45%; Senior Management Service— 25.41% and 27.29%; Elected Officers'— 48.82% and 49.18%; and DROP participants— 14.60% and 16.98%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively.

The Authority's contributions, including employee contributions, to the Pension Plan totaled \$1,990 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 Authority reported a liability of \$11,982 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, 2019. The Authority's proportionate share of the net pension liability was based on the Authority's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the Authority's proportionate share was 0.0000276445 percent, which was an increase (decrease) of (0.0000327930) percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the Authority recognized pension expense of \$502. In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 459	\$ -
Changes in assumptions	2,169	-
Net difference between projected and actual earnings on Pension Plan investments	713	2,110
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	72	10,240
Authority Pension Plan contributions subsequent to the measurement date	389	-
Total	<u>\$ 3,802</u>	<u>\$ 12,350</u>

The deferred outflows of resources related to the Pension Plan, totaling \$389 resulting from Authority contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 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	Amount
2020	\$ (1,842)
2021	(2,868)
2022	(2,438)
2023	(1,457)
2024	(331)
Thereafter	-
	<u>\$ (8,936)</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	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	6.80%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

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

Asset Class	Target Allocation*	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	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%
Assumed Inflation - Mean			2.4%	1.7%

*As outlined in the Pension Plan's investment policy

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

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

	1% Decrease 5.8%	Current Discount Rate 6.8%	1% Increase 7.8%
Authority's proportionate share of the net pension liability	\$ 20,713	\$ 11,982	\$ 4,690

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 Authority had \$190 payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2020.

B. HIS Plan

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

Benefits Provided - For the fiscal year ended September 30, 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, 2020 through September 30, 2020 was 1.66% and 1.66%, respectively. The Authority contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Authority's contributions to the HIS Plan totaled \$1,556 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 Authority reported a liability of \$9,364 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 Authority's proportionate share of the net pension liability was based on the Authority's 2019-20 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2020, the Authority's proportionate share was 0.0000766951 percent, which was an increase (decrease) of (0.0000936620) percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the Authority recognized pension expense of \$393. In addition the Authority reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 383	\$ 7
Changes in assumptions	1,007	544
Net difference between projected and actual earnings on HIS Plan investments	7	3,771
Changes in proportion and differences between Authority HIS Plan contributions and proportionate share of contributions	17	17,073
Authority HIS Plan contributions subsequent to the measurement date	130	-
Total	<u>\$ 1,544</u>	<u>\$ 21,395</u>

The deferred outflows of resources related to the HIS Plan, totaling \$130 resulting from Authority contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. 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>	
2020	\$ (5,530)
2021	(4,102)
2022	(1,121)
2023	(2,603)
2024	(3,544)
Thereafter	(3,081)
	<u>\$ (19,981)</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%
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.21%

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

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 2.21%. 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 Authority's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Authority's proportionate share of the net pension liability calculated using the discount rate of 2.21%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current rate:

	1% Decrease 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
Authority proportionate share of the net pension liability	\$ 10,689	\$ 9,364	\$ 8,260

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 Authority had \$148 payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2020.

B. Investment Plan

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

As provided in Section 121.4501, *Florida Statutes*, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Authority employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Authority Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2018-19 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 Authority Elected Officers class 11.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is

transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 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 Authority.

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

The Authority did not have any participants in the Investment Plan for the fiscal year ended September 30, 2020.

NOTE 10. CONTINGENCIES

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

**TAYLOR COUNTY DEVELOPMENT AUTHORITY
BUDGET TO ACTUAL COMPARISON STATEMENT- GENERAL FUND
For The Year End September 30, 2020**

	Original and Final Budgeted Amounts	Actual Amounts	Variance Under / (Over) Final Budget
Revenues			
Intergovernmental	100,000	100,000	-
Miscellaneous income	-	1,601	1,601
Total revenues	100,000	101,601	1,601
Expenditures			
Economic development:			
Personnel costs	75,000	34,654	40,346
Legal and consulting services	4,500	18,060	(13,560)
Accounting services	11,300	7,800	3,500
Contractual services	1,200	-	1,200
Travel and meetings	4,000	-	4,000
Communications	4,800	1,835	2,965
Utility services	1,824	1,449	375
Repairs and maintenance	1,000	251	749
Promotional activities	1,000	1,055	(55)
Office supplies	1,500	668	832
Memberships and dues	300	175	125
Total economic development expenditures	106,424	65,947	40,477
Excess (deficit) of revenues over expenditures	(6,424)	35,654	42,078
Fund balance, beginning of year	160,101	160,101	-
Fund balance, end of year	\$ 153,677	\$ 195,755	\$ 42,078

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
LAST 10 FISCAL YEARS*

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

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

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF TAYLOR COUNTY DEVELOPMENT AUTHORITY PROPORTIONATE SHARE OF NET PENSION LIABILITY
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
LAST 10 FISCAL YEARS*

	2020	2019	2018	2017	2016	2015	2014
City's proportion of the FRS net pension liability (asset)	0.000027645%	0.000060438%	0.000069377%	0.000085469%	0.000085469%	0.001163510%	0.000106705%
City's proportionate share of the FRS net pension liability (asset)	\$ 11,982	\$ 20,814	\$ 20,897	\$ 21,581	\$ 21,581	\$ 15,028	\$ 6,511
City's proportion of the HIS net pension liability (asset)	0.000076695%	0.000170357%	0.000208697%	0.000298696%	0.000298696%	0.000337548%	0.000336435%
City's proportionate share of the HIS net pension liability (asset)	9,364	19,061	22,089	34,812	34,812	34,425	31,457
City's proportionate share of the total net pension liability (asset)	\$ 21,346	\$ 39,875	\$ 42,986	\$ 56,393	\$ 56,393	\$ 49,453	\$ 37,968
City's covered-employee payroll	\$ 44,909	\$ 44,909	\$ 80,694	\$ 95,101	\$ 95,101	\$ 102,462	\$ 103,278
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	47.53%	88.79%	53.27%	59.30%	59.30%	48.26%	36.76%
Plan fiduciary net position as a percentage of the total pension liability	74.46%	78.22%	79.86%	90.67%	92.00%	96.09%	

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

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

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
TAYLOR COUNTY DEVELOPMENT AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY AND REQUIRED CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
For the Fiscal Year End September 30, 2020**

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 (in thousands):

	FRS	HIS
Total pension liability	\$ 204,909,739	\$ 12,588,098
Plan fiduciary net position	(161,568,265)	(378,261)
	<u>\$ 43,341,474</u>	<u>\$ 12,209,837</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' valuations dated July 1, 2020. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2020, and update procedures were used to determine liabilities as of July 1, 2019. 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, 2018, 2019 and 2020, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 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

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.21%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.80%. 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 2.85% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2020:

- FRS: The long-term expected rate of return was decreased from 6.90% to 6.80%, and the active mortality assumption was updated.
- HIS: The municipal rate used to determine total pension liability was decreased from 3.50% to 2.21%.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Taylor County Development Authority, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Taylor County Development Authority's basic financial statements, and have issued our report thereon dated June 18, 2021.

Internal Control Over Financial Reporting

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

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

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

**Finding 2017-1
Financial Statement Preparation**

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

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

MANAGEMENT'S RESPONSE

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

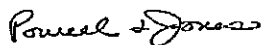
At this time, we do not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements. We thus accept this required disclosure finding and will continue to monitor this situation in the future.

Compliance and Other Matters

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

Purpose of this Report

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



POWELL & JONES
Certified Public Accountants
June 18, 2021

MANAGEMENT LETTER

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

We have audited the financial statements of the Taylor County Development Authority (the Authority) as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 18, 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. We have issued our report on internal control over financial reporting and compliance and other matters dated June 18, 2021. Disclosures in the report, if any, should be considered in conjunction with this management letter.

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

PRIOR YEAR FINDINGS

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

CURRENT YEAR FINDINGS

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

AUDITOR GENERAL AND OTHER COMPLIANCE MATTERS

- The *Rules of the Auditor General* [Section 10.554(1)(i)1.] requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such items disclosed in the preceding audit report.
- The *Rules of the Auditor General* [Section 10.544.(1)(i)3.] requires that we address in the management letter any findings and recommendations to improve the Taylor County Development Authority financial management, accounting procedures, and internal controls. In connection with our audit we did not have any such findings or recommendations.
- The *Rules of the Auditor General* [Section 10.544(1)(i)4.] requires that we address violations of laws, regulations, contracts and grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the determination of financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

- The *Rules of the Auditor General* [Section 10.544(1)(i)5.] provides that the auditor may, based on professional judgment, report the following matters that are inconsequential to the determination of financial statement amounts, considering both qualitative and quantitative factors: (1) violations of laws, rules, regulations, and contract provisions or abuse that have occurred or are likely to have occurred, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such finding.
- The *Rules of the Auditor General* [Section 10.554(1)(i)6.] requires that the name or official title and legal authority for the government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements (see Note 1 to the financial statements). There were no component units to the Taylor County Development Authority.
- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a)] requires a statement to be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the Taylor County Development Authority did not meet any of the conditions described in Section 218.503(1), *Florida Statutes* that might result in a financial emergency.
- The *Rules of the Auditor General* [Section 10.554(1)(i)7.(b)] requires that we determine whether the annual financial report for the Taylor County Development Authority for the fiscal year ended September 30, 2019 filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2019. In connection with our audit, we determined that these reports were in agreement.
- The *Rules of the Auditor General* [Section 10.554(1)(i)5.(a) and 10.556(7.)] require that we apply financial assessment procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial assessment was based in part on representations made by management and the review of the financial information provided by same.

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

Powell & Jones

POWELL & JONES
 Certified Public Accountants
 June 18, 2021

INDEPENDENT ACCOUNTANT'S REPORT

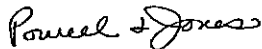
To the Board of Directors
Taylor County Development Authority
Perry, Florida

We have examined the Taylor County Development Authority's compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2020. Management is responsible for the Authority's compliance with those requirements. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

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

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

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



POWELL & JONES
Certified Public Accountants
June 18, 2021

Communication with Those Charged with Governance

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

We have audited the financial statements of Taylor County Development Authority for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Taylor County Development Authority are described Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting Taylor County Development Authority financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 18, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

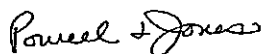
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses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

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,



POWELL & JONES
Certified Public Accountants
June 18, 2021

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Return of HHRP Funds

Meeting Date:

7-20-2021

Statement of Issue: Proposed return of HHRP funds.

Recommendation: Return the funds as requested.

Fiscal Impact: \$ 2,951.86 **Budgeted Expense:** Yes ☐ No ☒ N/A ☐

Submitted By: David Jahoski – Government Services Group, Inc.

Contact: Via Zoom

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: _____

Options:

1. _____
2. _____

Attachments:

1. _____
2. _____

July 4, 2021

Mr. Thomas Demps, Chairman
Taylor County Board of County Commissioners
201 East Green Street
Perry, FL 32348

Re: Compliance Monitoring Review: **Taylor County**
Funding Sources/Fiscal Years Monitored:

Funding Source(s):	SHIP	CRF
State Fiscal Year(s):	2018-19	2020-21

Dear Mr. Demps,

We are in receipt of Taylor County's response to the recently issued compliance monitoring report. There is one response we feel we need to address.

Report Observation #1

This household received assistance in the amount of \$2,951.86 to apply towards delinquent utility charges. After the disbursement was made, it was discovered that the utility statement submitted by the household was related to a business address rather than a personal address. This is not an allowable expenditure for CRF funds. Attempts were made by the LG to recover from the household the amount of CFR funds used to pay these ineligible costs but were not successful.

Our report recommended the County recapture the unallowable amount of \$2,951.86 from its own funds and return those funds to Florida Housing Finance Corporation.

Taylor County Response

In its response to our report, the County did not concur with our recommendation based upon the following reasons:

- The total mortgage assistance received by the household was \$9,060.16. The amount that could have been received was \$12,864.82.
 - The household had additional home address utility expenses of \$1,429.82 that were allowable but not paid because of the outstanding unallowable expense.
 - The household also had additional mortgage payments of \$2,374.84 that were allowable but not paid because of the outstanding unallowable expense.

Ron DeSantis, Governor

Board of Directors: Ron Lieberman, Chair • LaTasha Green-Cobb, Vice Chair
Ryan Benson • Dane Eagle • Sandra Einhorn • Mario Facella • Bill Gulliford • Dev Motwani • Holly Raschein

Harold "Trey" Price, Executive Director

- A net balance of \$852.80 could have been paid on behalf of the household but was not due to an error by the County.

To summarize, to resolve the payment of the unallowable business expense the County withheld payment of eligible living expenses.

After discussing the County's response with both FHFC's Assistant Director of Special Programs and a Technical Advisor with Florida Housing Coalition, it is our assertion that withholding payment of allowable living expenses to resolve a payment of an unallowable business expense is not a proper corrective action. Consequently, we are comfortable with the recommendation as it appears in the report.

Follow-Up Activity to be Performed by the County

As included in the report, the County should reimburse Florida Housing Finance Corporation in the amount of \$2,951.86. The recapture should be sent via check to:

Florida Housing Finance Corporation
Attn: Diane Bass
227 North Bronough Street, Suite 500
Tallahassee, FL 32301

Please remit a payment of \$2,951.86 to Florida Housing Finance Corporation no later than Monday, July 19, as detailed below:

If you have questions, please feel free to contact me at 850-488-4198, extension 1166 or via email, Russell.polzer@floridahousing.org.

Respectfully,



Russell D. Polzer
Quality Assurance Administrator

cc: Rob Dearduff, Florida Housing
Jamie Evans, Taylor County
Jay Moseley, Government Services Group

Ron DeSantis, Governor

Board of Directors: Ron Lieberman, Chair • LaTasha Green-Cobb, Vice Chair
Ryan Benson • Dane Eagle • Sandra Einhorn • Mario Facella • Bill Gulliford • Dev Motwani • Holly Raschein

Harold "Trey" Price, Executive Director

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER THE APPOINTMENT OF SIX MEMBERS TO THE TAYLOR COASTAL WATER AND SEWER (TCWSD) BOARD OF DIRECTORS.

MEETING DATE REQUESTED:

JULY 20, 2021

Statement of Issue: TO APPOINT MEMBERS TO THE TAYLOR COASTAL WATER AND SEWER BOARD OF DIRECTORS, PER COUNTY CODE SECTION 66-145.

Recommended Action: APPOINT MEMBERS

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: COUNTY ADMINISTRATOR LAWANDA PEMBERTON , 850-838-3500 x 6

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: ON JULY 12, 2021 THE BOARD OF COUNTY COMMISSIONERS VOTED TO REMOVE SIX OF THE SEVEN MEMBERS OF THE TCWSD BOARD OF DIRECTORS. PREVIOUS TO THAT MEETING TCWSD STAFF HAD ADVERTISED AND RECEIVED TWO APPLICATIONS FOR AN OPENING.

SINCE THE JULY 12TH MEETING STAFF HAS CONTINUED TO RECEIVE APPLICATIONS, WITH THE DEADLINE OF 12:00 NOON ON JULY 15, 2021.

THE BOARD SHOULD IDENTIFY WHICH UNEXPIRED TERMS THAT MEMBERS SHOULD FILL, PER COUNTY CODE. THERE ARE CURRENTLY THREE UNEXPIRED TERMS THAT END MAY OF 2024 AND THREE UNEXPIRED TERMS THAT END MAY OF 2022.

Options:

Attachments: APPLICATIONS
ADVERTISEMENT
BOARD ROSTER
COUNTY CODE SECTION 66-145

POSITION	LNAME	FNAME	STREET	CITY	ST	ZIP	HOME PH	CELL PH	EMAIL	TERM
Chairman										May 2020-2024
Vice-Chairman										May 2018-2022
Commissioner										May 2020-2024
Commissioner										May 2020-2024
Commissioner										May 2018-2022
Commissioner										May 2018-2022
Commissioner	Dall	Dave	3520 N US 221	Perry	FL	32347		850-843-0037	davedall@fairpoint.net	May 2020-2024

Sec. 66-145. - Governing body.

- (a) The commissioners of the district shall be the governing board of the water system for the Taylor Coastal area, known as Taylor Coastal Utilities, Inc., a Florida not-for-profit corporation as of the date of the adoption of the ordinance from which this article derives. Such governing board shall exercise all powers and responsibilities authorized by this article.
- (b) Commissioners of the district shall be owners of property within the district who are registered electors in Taylor County, Florida.
 - (1) The district commissioners shall consist of seven members and shall be appointed by the board of county commissioners of Taylor County. The district commissioners shall be divided into two groups. Group No. 1 shall consist of three district commissioners [with terms] ending May 2, 2006, after 2006 the said Group No. 1 shall be appointed for a four year-term beginning May 3, 2006. Group Number 2 shall consist of four district commissioners who shall first be appointed for a four-year term beginning May 3, 2004 and ending May 2, 2008. After 2008 the said Group No. 2 shall be appointed for a four-year term beginning May 3, 2008. The appointment of all district commissioners shall be by the board of county commissioners but the sitting district commissioners may present names of persons who might serve.
 - (2) To qualify as a district commissioner, the potential district commissioner must sign an oath stating, "I do solemnly swear or affirm that I am a registered voter within the State of Florida and that I own real property within the boundaries of the Taylor Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."
 - (3) In the event of a vacancy due to any cause in the district board of commissioners, the same shall be filled by appointment by a majority of the members of the board of county commissioners for the unexpired term. Moreover, during their unexpired terms, members of the special district governing body are subject to removal by the governing body of Taylor County, being the board of county commissioners.
 - (4) In the event a TCW&SD commissioner is absent from three regularly scheduled meetings during a 12-month period, the county commission may at its' discretion, remove said commissioner and replace with a commissioner of its' choice, to serve out the remainder of the replaced commissioner's term.

(c)

Each commissioner, before he or she assumes office, shall be required to give the governor a sufficient surety bond in the sum of \$2,000.00, the cost thereof being borne by the district, conditioned on the faithful performance of the duties of his or her office, said bond to be approved and filed in the same manner as is that of the board of county commissioners. The failure of any person to make and file this bond within ten days after his or her appointment shall create a vacancy on said board.

- (d) Members of the district board of commissioners may be entitled to compensation [reimbursement for traveling expenses incurred in the performance of their duties as provided by] F.S. ch. 153 and 112. Compensation of the district board of commissioners shall be by resolution. Reimbursement for travel expense shall be approved by a majority of the district commissioners. The district board of commissioners shall hold a regular monthly meeting, and special meetings as needed in an appropriate place within the district. A quorum shall consist of four commissioners at any meeting.

(Ord. No. 2005-3, § 5, 4-19-2005; Ord. No. 2006-8, § 1, 6-5-2006; Ord. No. 2015-01, § 1, 2-17-2015; Ord. No. 2015-05, § 1, 12-15-2015)

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: William Rich
MAILING ADDRESS: 4116 Fiddlers Lane
CITY: Perry STATE: FL ZIP CODE: 32348
HOME PHONE: 607-423-1943
ALTERNATE PHONE: 607-238-6845
EMAIL: Whrich58@gmail.com
EMPLOYER: Retired
JOB TITLE: Pipe fitter
NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 5

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

See attached

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: William Rich

Received by TCWSD:

Received by BCC:

7/6/2021

Action Taken:

Experience:

I have 34 years in the Plumbers and Steamfitters Union.

I was a foreman/general foreman/superintendent.

Domestic water and sewer installations.

Knowledge of materials:

Plastic-ductile iron push and mechanical joints/fused.

Job Requirements:

Review contract documents.

I was responsible for material procurement.

Developed schedules.

Hired manpower.

Oversaw subcontractors work.

All above were to bring projects to completion on budget or under budget.

Jobs supervised:

Sikorsky Hawk Plant

Budweiser Brewery Wastewater Treatment Plant

Sarasota The View

Ithaca College Athletic Center

Ithaca College Garden Apartments

Harris Hill Domestic Water upgrade

Philo Road BOCS backflow and meter installation

Have knowledge of most modern plumbing and sewer products.

Taylor County Voter Information Card

Name & Residence Address

William H Rich
416 Fiddlers Ln
Perry FL 32348

Florida Registration Number

127026501

Party U.S. Congress State Senate State House County Com. School Bd. City

Rep 2 3 7 3 3 0

Date of Birth

You Will Vote At:

Assistance
Required

Aug/12/1958

Blue Creek Bapt Church

N

Date Registered

21028 Beach Rd-Perry, FL

Precinct Number

Jul/22/2019

003

Marsha Durden

From: LaWanda Pemberton
Sent: Tuesday, July 06, 2021 10:20 AM
To: Marsha Durden; Agenda
Subject: FW: Position on board
Attachments: 20210629_193313.jpg; 20210629_193338.jpg; 20210629_193348.jpg; 20210629_193353.jpg

Follow Up Flag: Follow up
Flag Status: Flagged

Please hold for next BOCC meeting.

From: Lynette Senter [mailto:tcwsd@fairpoint.net]
Sent: Tuesday, July 6, 2021 10:15 AM
To: LaWanda Pemberton <LPemberton@taylorcountygov.com>
Cc: Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>
Subject: Fwd: Position on board

Good Morning,

We have received one application via email from William Rich. I was waiting to get the originals - but since those have not arrived, I wanted to go ahead and forward it to you.

Mr. Rich is a retired plumber with a lot of experience in water and wastewater. I think he would be an asset to the Board and the District.

Thanks,

Lynette

----- Forwarded Message -----

Subject: Position on board
Date: Tue, 29 Jun 2021 19:40:23 -0400
From: whrich58 <whrich58@gmail.com>
To: tcwsd@fairpoint.net

Hello Lynette and Kristi,
I have attached my application and required documents. I will also mail them tomorrow.
Thank you,
William Rich

LaWanda Pemberton

From: Ray Curtis <noreply@123formbuilder.com>
Sent: Wednesday, July 14, 2021 2:31 PM
To: LaWanda Pemberton
Subject: thomas kicklighter submitted a TCWSD Application

Form Summary

Name thomas kicklighter

Address of Your Property Within the Water and Sewer District 20360 Keaton Beach Drive, Number 7
Perry Keaton Beach
32348

Home Phone

Alternate Phone 912-237-7172

Email kicklightert1967@gmail.com

Employer Georgia Pacific

Job Title Vice President and General Manager

Form Summary

Number of Years
Residing in Taylor
County

2

Are You a Voter in
Taylor County?
(Required by TC Code
Sec. 66-145(b))

Yes

Do You Own Property in
the TCWSD Services
Area? (Required by TC
Code Sec. 66-145(b))

Yes

Explain What
Knowledge or Interest
Qualifies You For
Consideration For
Appointment to This
Board.

I am a full time resident of Keaton Beach and have a vested interest in the quality of services provided to that area. I am also hold a BS in chemical engineering.

Signature

A handwritten signature in black ink, appearing to be 'W. J. Smith', written over a horizontal line.

We Need a Copy
(Picture is Fine) of Your
Driver's License

[image.jpg](#)

The message has been sent from 174.212.42.39 us at 2021-07-14 on iPhone 14.1.1
Entry ID: 2
Referrer: (no referrer)
Form Host: <https://form.123formbuilder.com/5953143/form>

Taylor County Tax Collector

generated on 7/14/2021 3:00:49 PM EDT

Tax Record

Last Update: 7/14/2021 3:00:50 PM EDT

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number		Tax Type		Tax Year	
R06966-070		REAL ESTATE		2020	
Mailing Address KICKLIGHTER THOMAS E & NAOMI O HW 1 BUCKEYE DR PERRY FL 32348		Property Address 20360 KEATON BEACH DR GEO Number 350707-06966070			
Exempt Amount		Taxable Value			
See Below		See Below			
Exemption Detail NO EXEMPTIONS Legal Description (click for full description) 20360 KEATON BEACH DR 35-07-07 0400/ LEG 0000.02 ACRES KEATON BEACH LANDINGS UNIT 7 OR 700-16 OR 802-922 OR 807-354		Millage Code CO		Escrow Code 04	
Ad Valorem Taxes					
Taxing Authority	Rate	Assessed Value	Exemption Amount	Taxable Value	Taxes Levied
TAYLOR COUNTY	7.2426	205,900	0	\$205,900	\$1,491.25
SCHOOL - STATE	3.6540	205,900	0	\$205,900	\$752.36
SCHOOL					
SCHOOL - LOCAL	0.9980	205,900	0	\$205,900	\$205.49
CAPITAL OUTLAY	1.5000	205,900	0	\$205,900	\$308.85
MSTU	1.2250	205,900	0	\$205,900	\$252.23
SUWANNEE RIVER WATER MGT DIST	0.3696	205,900	0	\$205,900	\$76.10
Total Millage		14.9892	Total Taxes		\$3,086.28
Non-Ad Valorem Assessments					
Code	Levying Authority				Amount
LLFI	LANDFILL				\$140.00
Total Assessments					\$140.00
Taxes & Assessments					\$3,226.28
If Paid By					Amount Due
					\$0.00
Date Paid	Transaction	Receipt	Item	Amount Paid	
11/23/2020	PAYMENT	9970161.0001	2020	\$3,097.23	

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: William Randy Hardtcock
MAILING ADDRESS: 446 SPRING HILL Road.
CITY: Perry STATE: FL. ZIP CODE: 32347
HOME PHONE: 850-584-2554 8.
ALTERNATE PHONE: 850-843-2687
EMAIL: Hardt@FAA2POST.NET
EMPLOYER: SELF.
JOB TITLE: OWNER

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 62 yrs

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

SEE ME OR CALL!

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: 

Received by TCWSD:

Received by BCC:

7/6/2021

Action Taken:



Taylor County Tax Collector

generated on 7/14/2021 2:53:29 PM EDT

Tax Record

Last Update: 7/14/2021 2:53:30 PM EDT

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number		Tax Type		Tax Year	
R06954-000		REAL ESTATE		2020	
Mailing Address HATHCOCK WILLIAM R & WENDY R HW 446 SPRINGHILL RD PERRY FL 32347		Property Address 20480 PONCE DE LEON RD GEO Number 350707-06954000			
Exempt Amount		Taxable Value			
See Below		See Below			
Exemption Detail NO EXEMPTIONS Legal Description (click for full description) 20480 PONCE DE LEON RD 35-07-07 0080/ LEG 0000.13 ACRES KEATON BEACH UNIT 2 LOT 75 OR 653-922		Millage Code CO		Escrow Code	
Ad Valorem Taxes					
Taxing Authority	Rate	Assessed Value	Exemption Amount	Taxable Value	Taxes Levied
TAYLOR COUNTY	7.2426	123,770	0	\$123,770	\$896.42
SCHOOL - STATE	3.6540	124,110	0	\$124,110	\$453.50
SCHOOL					
SCHOOL - LOCAL	0.9980	124,110	0	\$124,110	\$123.86
CAPITAL OUTLAY	1.5000	124,110	0	\$124,110	\$186.17
MSTU	1.2250	123,770	0	\$123,770	\$151.62
SUWANNEE RIVER WATER MGT DIST	0.3696	123,770	0	\$123,770	\$45.75
Total Millage		14.9892	Total Taxes		\$1,857.32
Non-Ad Valorem Assessments					
Code	Levying Authority				Amount
LLFI	LANDFILL				\$93.34
Total Assessments					\$93.34
Taxes & Assessments					\$1,950.66
If Paid By					Amount Due
					\$0.00

Date Paid	Transaction	Receipt	Item	Amount Paid
11/30/2020	PAYMENT	2004180.0002	2020	\$1,872.63

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: Tracie Singletary

MAILING ADDRESS: PO Box 481

CITY: Panacea STATE: FL ZIP CODE: 32346

HOME PHONE: 850-843-1549

ALTERNATE PHONE: _____

EMAIL: tsingletary@seatow.com

EMPLOYER: Sea Tow Big Bend

JOB TITLE: Co-Owner

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 18

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☐ YES ☒ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☐ YES ☒ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

My husband, Joel Singletary and I have owned property at 20013 Beach Road since 2003. Although we do not live in Keaton Beach at this time, our family has been vested in this community since my father, Travis Beach, bought Keaton Beach Marina in 1992 and encouraged all of his children to make Keaton Beach home. For many years, my husband and I based our business, Sea Tow Big Bend, out of Keaton Beach, and we will always have strong ties to the Taylor County coast. A big part of my interest in serving on the board is due to my father's involvement in establishing TCW&SD. He took great pride in the TCW&SD providing clean water and sewer to the beaches. My husband, Joel also served on the TCW&SD Board. Like my father and my husband, I would like to help the TCW&SD succeed in helping the beaches grow. As a retired Taylor County teacher, I understand the importance of treating everyone with respect and impartiality. This is a quality that I would extend to decisions that I would be required to make if I were appointed to the board. (Continued on next page)

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: Tracie Singletary

Received by TCWSD:	Received by BCC: <u>7/14/2021</u>	Action Taken:
--------------------	--------------------------------------	---------------

A. B. Muerton

I believe that the TCW&SD should follow the intent of the Taylor County Commissioners and embrace the revitalization and growth of the beaches to maximize the tax revenue for Taylor County. I would agree to abide by all the County's land use policies.

Taylor County Tax Collector

generated on 7/14/2021 2:57:13 PM EDT

Tax Record

Last Update: 7/14/2021 2:57:13 PM EDT

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number	Tax Type	Tax Year
R06827-006	REAL ESTATE	2020
Mailing Address SINGLETARY JOEL & CECILIA HW PO BOX 481 PANACEA FL 32346		Property Address 20013 KEATON BEACH DR GEO Number 350707-06827006
Exempt Amount	Taxable Value	
See Below	See Below	
Exemption Detail	Millage Code	Escrow Code
NO EXEMPTIONS	CO	
Legal Description (click for full description) 20013 KEATON BEACH DR 35-07-07 0102/ LEG 0000.69 ACRES LOTS 2 & 3 FANTASY ISLAND URS DESC AS: COM NW COR OF NW 1/4 OF NE 1/4 RUN S 78D 37M 05S E 307.19 FT S 18D 47M 00S E 20 FT TO N RW 25 FT ESMT TH SW ALG ESMT ALG ARC OF A 50 FT RADIUS CRV CONCAVE See Tax Roll For Extra Legal		
Ad Valorem Taxes		
Taxing Authority	Rate	Assessed Value
TAYLOR COUNTY	7.2426	117,540
SCHOOL - STATE	3.6540	117,540
SCHOOL		
SCHOOL - LOCAL	0.9980	117,540
CAPITAL OUTLAY	1.5000	117,540
MSTU	1.2250	117,540
SUWANNEE RIVER WATER MGT DIST	0.3696	117,540
		Exemption Amount
		0
		Taxable Value
		\$117,540
		Taxes Levied
		\$851.30
		\$429.49
		\$117.30
		\$176.31
		\$143.99
		\$43.44
Total Millage	14.9892	Total Taxes
		\$1,761.83
Non-Ad Valorem Assessments		
Code	Levying Authority	Amount
LLFI	LANDFILL	\$140.00
Total Assessments		\$140.00
Taxes & Assessments		\$1,901.83
If Paid By		Amount Due
		\$0.00

Date Paid	Transaction	Receipt	Item	Amount Paid
11/9/2020	PAYMENT	9920098.0001	2020	\$1,825.76

The Taylor Coastal Water & Sewer District has an opening on our Commission Board.

Taylor Coastal Water and Sewer District has one (1) opening on its governing Board of Commissioners. This is a volunteer position. Potential commissioners must complete an application, must own property within the District's boundaries and must solemnly swear that they are a registered voter within the State of Florida. This opening is to serve the remainder of a term that began on May 3, 2018 and will end on May 3, 2022. Commission meetings are held on the 4th Tuesday of each month at the District Office at 3:00 P.M. Special called meetings may also occur.

Interested parties may obtain an application from www.tcwsd.org/applications. You may also pick up an application at the District Office located at 18820 Beach Road, Perry, FL 32348 or at the Taylor County Administrative Complex located at 201 E. Green Street, Perry, FL 32347. Once completed, you may return the application to either of the above mentioned locations. Applications must be received by 4:00 PM on Friday, July 9, 2021. All requests will be submitted to the Taylor County Board of County Commissioners for appointment. Further information may be obtained by calling (850) 578-3043.

Marsha Durden

From: LaWanda Pemberton
Sent: Monday, July 12, 2021 2:12 PM
To: Marsha Durden
Subject: FW: Applications for Open Board Position

From: Lynette Senter [mailto:tcwsd@fairpoint.net]
Sent: Monday, July 12, 2021 11:45 AM
To: LaWanda Pemberton <LPemberton@taylorcountygov.com>
Cc: Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>
Subject: Applications for Open Board Position

Good Morning LaWanda,

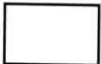
No further applications were received for the open Board position as of the 4:00 P.M. cut-off.

Lynette

--

Lynette Taylor Senter, District Manager

"This institution is an equal opportunity provider and employer."
Please note: Florida has a very broad public record law. Most written communications may be subject to public disclosure.



Virus-free. www.avg.com

**TAYLOR COASTAL WATER AND SEWER
DISTRICT**

18820 Beach Road, Perry, Florida 32348

COMMISSIONER APPLICATION

Name*

Michael Lynn

Address of Your Property Within the Water and Sewer District*

1640 Ezell Beach Rd

Perry

Florida

32348

Home Phone

850 584 9035

Alternate Phone*

850 838 6214

Email*

builder@gtcom.net

Employer

Michael Lynn, Inc

Rec'd 7/15/2021 10:56 am

Job Title

President

Number of Years Residing in Taylor County

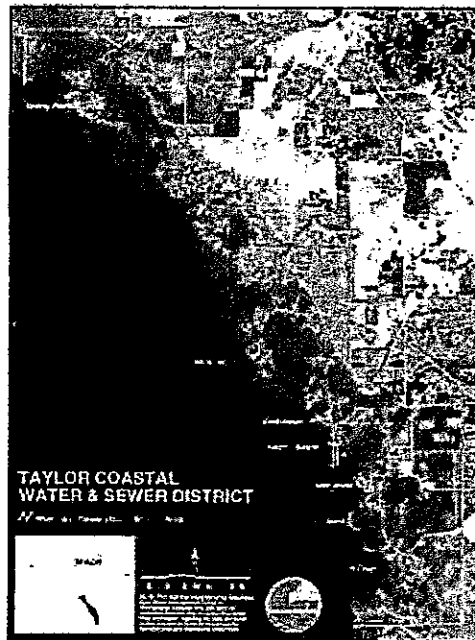
53

Are You a Voter in Taylor County? (Required by TC Code Sec. 66-145(b))*

☒ Yes ☐ No

Do You Own Property in the TCWSD Services Area? (Required by TC Code Sec. 66-145(b))*

☒ Yes ☐ No

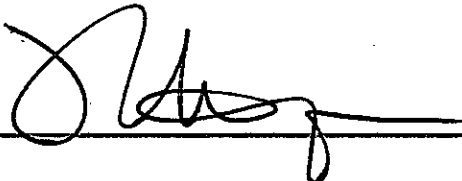


Explain What Knowledge or Interest Qualifies You For Consideration For Appointment to This Board.

Local building contractor and developer in Taylor County for the past 28 years

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature*


Clear

We Need a Copy (Picture is Fine) of Your Driver's License*

8940B337-5147-459B-923E-EFCB4B... (1009.8 KB) X

Taylor County Tax Collector

Tax Record

[print](#)  

Last Update: 7/15/2021 11:29:39 AM EDT

Details

Tax Record

[» Print View](#)
[Legal Desc.](#)
[Appraiser Data](#) 
[Tax Payment](#)
[Payment History](#)
[Print Tax Bill](#) 

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied upon for legal purposes.

Searches

[Account Number](#)
[GEO Number](#)
[Owner Name](#)
[Property Address](#)
[Mailing Address](#)

Account Number	Tax Type
R06743-500	REAL ESTATE
Mailing Address LYNN MICHAEL P O BOX 813 PERRY FL 32348	Property Address 1640 EZELL BEACH RD GEO Number 350707-06743500
Exempt Amount	Taxable Value
See Below	See Below
Exemption Detail 00 25000 AH 25000	Millage Code CO
Legal Description (click for full description) 1640 EZELL BEACH RD 35-07-07 0102/ LEG 0000.23 ACRES EZELL NE OF NW OF SECT RUN NORTH 766 FT THN WEST 866 FT THN S FT MOL TO NE COR OF OR479-314 THN SOUTH ALG EAST LINE TO	

Site Functions

[Disclaimer](#)
[Tax Search](#)
[Business Tax](#)
[Search](#)

LaWanda Pemberton

From: Ray Curtis (CLF) <ray@thecurtislawfirm.com>
Sent: Thursday, July 15, 2021 8:14 AM
To: LaWanda Pemberton
Subject: Fwd: Jody Griffis submitted a TCWSD Application

----- Forwarded message -----

From: **Ray Curtis** <noreply@123formbuilder.com>
Date: Wed, Jul 14, 2021 at 3:41 PM
Subject: Jody Griffis submitted a TCWSD Application
To: <ray@thecurtislawfirm.com>

Form Summary

Name	Jody Griffis
Address of Your Property Within the Water and Sewer District	195 Cedar Island Rd Perry Florida 32348
Home Phone	
Alternate Phone	904-219-2982
Email	jgriffis@shrclub.com
Employer	Stinhatchee Marina At Dead Man' Bay LLC
Job Title	owner/principal
Number of Years Residing in Taylor County	3
Are You a Voter in Taylor County? (Required by TC Code Sec. 66-145(b))	Yes
Do You Own Property in the TCWSD Services Area? (Required by TC Code Sec. 66-145(b))	Yes
Explain What Knowledge or Interest Qualifies You For Consideration For	My family and I have always enjoyed participating in community activities and joining in where we can to help better our community and the neighbors we have in it. I look forward to serving with other members of the community to help provide the very best our county has to offer it's residents.

Form Summary

Appointment to This
Board.

Signature

A handwritten signature in black ink, appearing to read "Jody Griffis". The signature is written in a cursive, somewhat stylized font.

We Need a Copy
(Picture is Fine) of
Your Driver's
License

[Jody_Griffis_DL.pdf](#)

The message has been sent from 166.153.181.27 us at 2021-07-14 on Chrome 91.0.4472.124

Entry ID: 3

Referrer: (no referrer)

Form Host: <https://forms.123formbuilder.io/form-5953143/TCWSD-Application>

--

Ray Curtis
The Curtis Law Firm
A Professional Association
103 North Jefferson Street
Perry, FL 32347

-

(850) 584-5299 phone
(850) 290-7448 fax

The preceding electronic mail message (including any attachments) contains information the sender deems confidential and constitute non-public information. It is intended to be conveyed only to the designated recipient(s). If you are not an intended recipient of this message, please notify the sender by replying to this message and then delete it from your system. Use, dissemination, distribution, or reproduction of the foregoing electronic mail (including any attachments) by unintended recipients is not authorized by the sender and may be unlawful.

Taylor County Tax Collector

Tax Record

print  

Last Update: 7/15/2021 11:37:41 AM EDT

Details

Tax Record

» Print View

Legal Desc.

Appraiser Data →

Tax Payment

Payment History

Print Tax Bill **NEW!**

Searches

Account Number

GEO Number

Owner Name

Property Address

Mailing Address

Site Functions

Disclaimer

Tax Search

Business Tax

Search

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied upon for legal purposes.

Account Number	Tax Type
R07039-550	REAL ESTATE
Mailing Address GRIFFIS JODY LEE & STACI BROOKE HW 195 CEDAR ISLAND RD PERRY FL 32348	Property Address 195 CEDAR ISLAND RD GEO Number 010807-07039550
Exempt Amount	Taxable Value
See Below	See Below
Exemption Detail 00 25000 AH 25000	Millage Code CO
Legal Description (click for full description) 195 CEDAR ISLAND RD 01-08-07 0102/ LEG 0000.35 ACRES CEDAR ISLAND BAHIA UNIT S11DW 40 FT TO S RW RD N78DW AL 202.75 FT TO POB N8D E 202.75 FT S78DE 70 FT S8DW 224 FT W	

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: Mike Hunter
MAILING ADDRESS: 3372 Carlton Rd
CITY: Perry STATE: FL ZIP CODE: 32348
HOME PHONE: 850-843-0881

ALTERNATE PHONE: _____
EMAIL: Mike.Hunter@etranscarriers.com

EMPLOYER: Foley Spotting Services

JOB TITLE: Owner / President

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 56

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

I am a lifelong resident of Taylor County with a love and passion for our community, its citizens and future generations. I am a local business owner with a vision to continue growth. I would be happy to discuss my interests in serving on this board. Please feel free to call me. 850-843-0881

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: Michael J. Hunter

Received by TCWSD:	Received by BCC: <u>7/15/2021 11:00 am</u>	Action Taken:
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Alwanda Pemberton

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: Charles Russell Davis "Russ"

MAILING ADDRESS: 21525 Widgeon Rd

CITY: erry STATE: Fl ZIP CODE: 32348

HOME PHONE: 229-560-0754

ALTERNATE PHONE: 229-560-0754

EMAIL: russtdavis1@att.net

EMPLOYER: JD Martin Co., Inc

JOB TITLE: Outside Sales

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 3

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

My wife and I have owned property(s) in Taylor County and have been a customer of TCWSD for approximately 15 years. In the begining we had vacation property here and in 2018 we became full time residents at Cedar Island. I am 57 years old and gainfully employed. I have had 37 years of experience both owning and managing businesses. I recently retired from Consolidated Electrical Distributors after 25 years as a Manager in multiple locations. In this role I was solely responsible for all financial and operational aspects as well as sales management. Other experience that may be beneficial includes being on the Board of Directors for the Home Builders Association in Dothan, Al and 4 years on the Cypress Lakes HOA Board of Directors in Lake Park, GA. I was the President of this 200+ home association for two years. My wife Wendy and I are dedicated to remaining here for the remainder of our lives and it is my wish to give back to the community that we have come to love and call home.

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: 

Received by TCWSD:	Received by BCC:	Action Taken:
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TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: Gayle Lundy
MAILING ADDRESS: 1750 J. L. Gibson Rd.
CITY: Perry STATE: Fl. ZIP CODE: 32348
HOME PHONE: 850 843-4260
ALTERNATE PHONE: _____
EMAIL: gglundy@yahoo.com
EMPLOYER: Retired
JOB TITLE: Massage Therapist
NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 63

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? ☒ YES ☐ NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? ☒ YES ☐ NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

I am interested in the way TCWSD needs to grow for the coastal area and how it can be funded in ways that is positive to community.

"I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10."

Signature: _____

Received by TCWSD:

Received by BCC:

7/15/2002 11:00 am

Action Taken:

Julanda Pemberton

Taylor County Property Appraiser
108 N. Jefferson Street, Suite 201
Perry, FL 32347-3252

NOTICE OF **PROPOSED** PROPERTY TAXES
TAYLOR COUNTY TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

2020 REAL PROPERTY

Parcel ID: 06669-000

1750 J L GIBSON RD



15
7 - 7749

LUNDY HENRY & GAYLE & ABBEY & SNOW ERIKA
1750 J L GIBSON RD
PERRY FL 32348-8402



LEG 0013.30 ACRES - COM NE COR OF SW 1/4 OF SW 1/4
RUN - S 487 FT W 1320 FT N 487 FT E 1320 - FT TO POB
LESS 1/2 INT INOGM RGTS - SUBJ TO ESMT IN OR 623-836
-OR 515-970 672-896 QC 734-880

TAXING AUTHORITY TAX INFORMATION

TAXING AUTHORITY	PRIOR (2019) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2019)		CURRENT (2020) TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
County Board	109,470	7.2426	792.85	109,420	6.7599	739.67	7.2426	792.49
Public School								
State	134,470	3.8990	524.30	134,420	3.6739	493.85	3.6540	491.17
Local	134,470	2.4980	335.91	134,420	2.3538	316.40	2.4980	335.78
Water Management District	109,470	0.3840	42.04	109,420	0.3696	40.44	0.3696	40.44
MSTU	109,470	1.2250	134.10	109,420	1.1527	126.13	1.2250	134.04
TOTAL AD-VALOREM PROPERTY TAXES			1,829.20			1,716.49		1,793.92

PROPERTY APPRAISER VALUE INFORMATION

	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR (2019)	448,410	159,470	159,470
CURRENT YEAR (2020)	448,360	159,420	159,420

APPLIED ASSESSMENT REDUCTION	APPLIES TO	PRIOR YEAR (2019)	CURRENT YEAR (2020)
SAVE OUR HOMES BENEFIT	ALL TAXES	0	0
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	0	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	288,940	288,940
EXEMPTIONS	APPLIES TO	PRIOR YEAR (2019)	CURRENT YEAR (2020)
FIRST HOMESTEAD	ALL TAXES	25,000	25,000
ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES	25,000	25,000

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2020, or if you are entitled to an exemption or classification that is not reflected, contact the Taylor County Property Appraiser's Office at:

108 N. Jefferson St., Suite 201
Perry, FL 32348
(850) 838-3511

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available at the County Property Appraiser's Office.

SEE REVERSE SIDE FOR PUBLIC HEARING DATES AND EXPLANATIONS OF THE COLUMNS ABOVE.

Petitions must be filed on or before

September 15, 2020

TAYLOR COUNTY NOTICE OF PROPOSED PROPERTY TAXES

The Taxing Authorities which levy property taxes against your property will soon hold **PUBLIC HEARINGS** to adopt budgets and tax rates for the next year. The purpose of the **PUBLIC HEARINGS** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **PRIOR TO TAKING FINAL ACTION**. Each Taxing Authority may **AMEND OR ALTER** its proposals at the hearings.

TAXING AUTHORITY HEARING INFORMATION

TAXING AUTHORITY	PUBLIC HEARING DATE, TIME AND LOCATION	
County Board	September 8, 2020 at 5:01 PM	201 E. GREEN ST, ADMIN COMPLEX, PERRY, FL 32347
Public School	September 15, 2020 at 5:45 PM	318 N. CLARK ST, ADMIN COMPLEX, PERRY, FL 32347
Water Management District	September 8, 2020 at 5:05 PM	www.srwmd.state.fl.us/VIRTUALMEETING , LIVE OAK, FL
MSTU	September 8, 2020 at 5:01 PM	201 E. GREEN ST, ADMIN COMPLEX, PERRY, FL 32347

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENT SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, SPECIAL DISTRICT, OR OTHER TAXING AUTHORITY.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

EXPLANATION OF "TAXING AUTHORITY TAX INFORMATION" SECTION

COLUMN 1 - "PRIOR TAXABLE VALUE"

This column shows the prior assessed value less all applicable exemptions used in the calculations of taxes for that specific taxing authority.

COLUMNS 2 & 3 - "YOUR FINAL TAX RATE AND TAXES LAST YEAR"

These columns show the tax rate and taxes applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 4 - "CURRENT TAXABLE VALUE"

This column shows the current assessed value less all applicable exemptions used in the calculations of taxes for that specific taxing authority. Various taxable values in this column may indicate the impact of limited income, Senior or the Additional Homestead exemption. Current year taxable values are as of January 1, 2020.

COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE"

These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

COLUMNS 7 & 8 - "YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE"

These columns show what your tax rate and taxes will be this year under the BUDGET ACTUALLY PROPOSED by each taxing authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

EXPLANATION OF "PROPERTY APPRAISER VALUE INFORMATION" SECTION

MARKET (JUST) VALUE - The most probable sale price for a property in a competitive, open market involving a willing buyer and a willing seller.

ASSESSED VALUE - The value of your property after any "assessment reductions" have been applied. This value may also reflect an agricultural classification. If "assessment reductions" are applied, the assessed value may be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.

APPLIED ASSESSMENT REDUCTION - Properties can receive an assessment reduction for a number of reasons including the Save Our Homes Benefit and the 10% non-homestead property assessment limitation. Agricultural classification is not an assessment reduction, it is an assessment determined per Florida Statute 193.461.

EXEMPTIONS - Any exemption that impacts your property is listed in this section along with its corresponding exemption value. Special dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exemption value may also vary for the same taxing authority, depending on the levy. (i.e., operating millage vs. debt service millage)

TAXABLE VALUE - Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions.

TAYLOR COASTAL WATER AND SEWER DISTRICT
COMMISSIONER APPLICATION

NAME: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

HOME PHONE: _____

ALTERNATE PHONE: _____

EMAIL: _____

EMPLOYER: _____

JOB TITLE: _____

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: _____

ARE YOU A REGISTERED VOTER IN TAYLOR COUNTY? YES NO

DO YOU OWN HOMESTEAD PROPERTY IN THE TCSWD SERVICES AREA? YES NO

EXPLAIN WHAT KNOWLEDGE OR INTEREST QUALIFIES YOU FOR CONSIDERATION FOR APPOINTMENT TO THIS BOARD.
ATTACH ADDITIONAL SHEETS IF NEEDED.

“I do solemnly swear or affirm that I am a registered voter with the State of Florida and that I own real property within the boundaries of the Taylor Coastal Water and Sewer District as designated in Taylor County Ordinance No. 2000-10.”

Signature: _____

Received by TCWSD:	Received by BCC:	Action Taken:
--------------------	------------------	---------------

13

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



MEETING DATE REQUESTED:

7-20-2021

Statement of Issue:

Recommended Action: Consideration and Approval of BBWA 2021-2022 Budget

Fiscal Impact:

Budgeted Expense:

Submitted By: Laura Valentine

Contact: Mark Reblin/presented by Mark Reblin

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Yearly consideration and approval of budget

Options:

Attachments: 1 attachment (BBWA budget)

BUDGET WORKSHEET
2021-2022

	A	B	C
1		TENTATIVE BUDGET	
2		2021-2022	
3	Water - Residential	\$ 808,500.00	
4	Water - Commerical	\$ 88,200.00	
5	WW - Residential	\$ 274,050.00	
6	WW - Commerical	\$ 48,000.00	
7	Non / Payment Fees		
8	Late Fees (W)	\$ 9,188.00	
9	late Fees (W W)	\$ 1,260.00	
10	New Installation (W)	\$ 40,000.00	
11	New Installation (WW)	\$ 175,000.00	
12	Pipeline Reserve	\$ 40,000.00	
13	AMR	\$ 6,400.00	
14	Reconnects	\$ 25,000.00	
15			
16	TOTAL CHARGES FOR SERVICES	\$ 1,515,598.00	
17			
18	NSF FEES	\$ 263.00	
19	Credit Card Fees	\$ 1,838.00	
20	Interest Income	\$ 2,000.00	
21	Miscellaneous Income	\$ 2,626.00	
22			
23	TOTAL OTHER OPERATING REVENUE	\$ 6,727.00	
24			
25			
26			
27			
28	TOTAL OPERATING REVENUE	\$ 1,522,325.00	
29			
30	"THE PROPOSED RATES ARE UNCHANGED FROM THE PRIOR YEAR'S BUDGET."		
31			
32			
33			

BUDGET WORKSHEET
2021-2022

	A	B	C
34		TENTATIVE BUDGET	
35		2021-2022	
36	PERSONAL SERVICES		
37	Salary - General Manager	\$ 69,000.00	
38	Salary - Accounting	\$ 35,000.00	
39	Salary - Clerical	\$ 38,000.00	
40	Salary - Operators	\$ 78,000.00	
41	Salary - Field	\$ 120,000.00	
42	Salary - Overtime/ etc	\$ 9,000.00	
43	Gen Manager Travel	\$ 8,580.00	
44	FICA Taxes	\$ 27,000.00	
45	State Unemployment Taxes	\$ 3,000.00	
46	Workers Comp Insurance	\$ 8,000.00	
47	Employee Health & Life	\$ 68,000.00	
48	Retirement	\$ 27,000.00	
49	TOTAL PERSONAL SERVICES	\$ 490,580.00	
50			
51	DIRECT OPERATING EXPENSE		
52	Plant Chemicals (W)	\$ 32,000.00	
53	Plant Chemicals (WW)	\$ 10,000.00	
54	Plant Supplies	\$ 5,000.00	
55	Repair/Maintenance Plant (W)	\$ 90,000.00	
56	Repair/Maintenance Plant (WW)	\$ 80,000.00	
57	Capital Improve-Water/Wastewater-Contract	\$ 150,000.00	
58	Utilities - Plant	\$ 45,000.00	
59	Utilities - Waste Water Plant	\$ 17,000.00	
60	Utilities - Lift Stations	\$ 11,000.00	
61	Water / Sewer Testing	\$ 14,170.00	
62	TOTAL DIRECT OPERATING EXPENSE	\$ 454,170.00	
63			
64		TENTATIVE BUDGET	
65		2021-2022	
66	INDIRECT OPERATING EXPENSE		

BUDGET WORKSHEET
2021-2022

	A	B	C
67	Advertising	\$ 1,500.00	
68	Audit	\$ 30,000.00	
69	Legal	\$ 25,000.00	
70	Bad Debt / Write off Uncollectible)	\$ 2,310.00	
71	Auto	\$ 12,000.00	
72	Bank Service Charges	\$ 420.00	
73	Computer Support	\$ 8,000.00	
74	Credit Card Services	\$ 3,000.00	
75	Dues & Subscriptions	\$ 500.00	
76	Education	\$ 100.00	
77	Garbage Collection	\$ 1,300.00	
78	Generator Diesel	\$ 2,310.00	
79	General Liability Insurance	\$ 45,000.00	
80	Office/Computer Supplies	\$ 4,000.00	
81	Computer Supplies		
82	License/Fees	\$ 2,000.00	
83	Photocopy	\$ 3,600.00	
84	Postage	\$ 7,875.00	
85	Telephone	\$ 6,000.00	
86	Cell	\$ 2,800.00	
87	Utility Locate	\$ 500.00	
88	Travel	\$ 1,155.00	
89	Miscellaneous	\$ 800.00	
90		\$ 128,670.00	
91	TOTAL INDIRECT OPERATING EXPENSE	\$ 160,170.00	
92			
93	TOTAL OPERATING EXPENSE	\$ 1,031,920.00	
94			
95	OPERATING INCOME/LOSS	\$ 490,405.00	
96		TENTATIVE BUDGET	
97		2021-2022	
98	NON/OPERATING INCOME & EXPENSE		
99	Accrual Interest	\$ (75,000.00)	

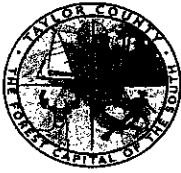
BUDGET WORKSHEET
2021-2022

	A	B	C
100	Grant Income		
101	Capital Improvement Water		
102	Capital Improvement WW Existing Line		
103	Grant Expense		
104	Note Principal Reduction		
105	Service Fees		
106	TOTAL NON/OPERATING EXPENSE		
107			
108			
109			
110	CASH TO ACCURAL ADJUSTMENT		
111	Depreciation Expense Water		
112	Depreciation Expense WasteWater		
113	Principal Reduction		
114			
115	TOTAL ACCRUAL ADJUSTMENT	\$ -	
116			
117			
118	TOTAL GAIN/LOSS	\$ 490,405.00	
119			
120			
121	"THE PROPOSED RATES ARE UNCHANGED FROM THE PRIOR YEAR'S BUDGET."		

15

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Board to discuss the possible submission of a grant application to the upcoming funding cycle and project options for the Florida Recreation Development Assistance Program (FRDAP) FY 2021-2022. This program funds outdoor recreation facilities, trails, and associated amenities. The funds can also be used for the acquisition of land to be used for parks, recreation, and trails. If the Board chooses to move forward with a possible application, two public hearings are required to be held to discuss proposed projects and receive public input.

MEETING DATE REQUESTED: July 20, 2021

Statement of Issue: Board to discuss possibly submitting a grant application to the upcoming funding cycle of the FRDAP grant program.

Recommended Action: Not applicable

Fiscal Impact: The County is eligible to receive a maximum of \$200,000 per grant application. It is important to note the state frequently only funds projects which are \$50,000 or less. Over \$50,000 requires a match, however the County is eligible to request a waiver of match through the Rural Economic Development Initiative (REDI) program. The County is responsible for all expenditures over the grant award amount.

Budgeted Expense: Y/N Not applicable

Submitted By: Melody Cox, Grants Writer

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County is eligible to submit one grant application to the 2021-2022 grant funding cycle. The County is eligible to have three open grants and currently has two- Southside Park in the amount of \$50,000 and Taylor County Sports Complex Phase 6 in the amount of \$200,000. If the Board chooses to move forward with an application, two public hearings are required to be held to receive public input. (August 2, 2021 and August 17, 2021) The selected project **MUST** be included in the County's five-year Capital Improvement Program. The County has

been awarded funding for numerous projects through this grant program which include: five phases at the Sports Complex, two phases at Steinhatchee Park and pier, Keaton Beach Coastal Park, Southside Park, and three phases at Hodges Park.

Attachments:

Population Density Priority Areas per FRDAP grant ranking point system.

Outdoor Facility Needs Ranked by Priority Index: Population Density 2

Rank	Renovation	Construction	
	<u>Facility</u>	<u>Points</u>	<u>Facility</u>
1	Rest Rooms	6	Support Facilities
2	Support Facilities	6	Rest Rooms
3	Playgrounds	6	Playgrounds
4	Baseball Fields	5	Softball Fields
5	Tennis Courts	5	Soccer Fields
6	Softball Fields	5	Baseball Fields
7	Basketball Courts	4	Basketball Courts
8	Boating Facilities	4	Picnic Facilities
9	Swimming Pools	4	Swimming Pools
10	Picnic Facilities	4	Football Fields
11	Soccer Fields	4	Tennis Courts
12	Exercise Trails	3	Handball Courts
13	Football Fields	3	Nature Trails
14	Shuffleboard Courts	3	Bike Trails
15	Handball Courts	2	Boating Facilities
16	Beach Access	2	Other
17	Fishing Piers	2	Exercise Trails
18	Camping	2	Golf Courses
19	Bike Trails	2	Hiking Trails
20	Nature Trails	2	Fishing Piers
21	Other	2	Camping
22	Golf Courses	1	Beach Access
23	Hiking Trails	1	Historical Facilities
24	Historical Facilities	1	Horse Trails
25	Horse Trails	1	Shuffleboard Courts

Cluster I

Cluster II

Cluster III

Cluster IV

Cluster V

Cluster VI

Population Density 2 - Population From 10,000 to 24,999

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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

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: Opioid Resolution

Dear LaWanda and Gary:

Please find enclosed the Resolution that I have prepared.

If you have a question, please let me know.

Thank you and I hope you are doing fine.

Respectfully,



Conrad C. Bishop, Jr.

CCB/kp

Enclosure

RESOLUTION NO. _____

A Resolution authorizing Taylor County, herein referred to as this "Governmental Unit" to join with the State of Florida and other local governmental units as a participant in the Florida Memorandum of Understanding and Formal Agreements implementing a Unified Plan.

WHEREAS, Taylor County has suffered harm from the opioid epidemic;

WHEREAS, Taylor County recognizes that the entire State of Florida has suffered harm as a result from the opioid epidemic;

WHEREAS, the State of Florida has filed an action pending in Pasco County, Florida, and a number of Florida Cities and Counties have also filed an action *In re: National Prescription Opiate Litigation*, MDL No. 2804 (N.D. Ohio) (the "Opioid Litigation");

WHEREAS, the State of Florida and lawyers representing certain various local governments involved in the Opioid Litigation have proposed a unified plan for the allocation and use of prospective settlement dollars from opioid related litigation;

WHEREAS, the Florida Memorandum of Understanding (the "Florida Plan") sets forth sets forth a framework of a unified plan for the proposed allocation and use of opioid settlement proceeds and it is anticipated that formal agreements implementing the Florida Plan will be entered into at a future date; and,

WHEREAS, participation in the Florida Plan by a large majority of Florida cities and counties will materially increase the amount of funds to Florida and should improve Florida's relative bargaining position during additional settlement negotiations;

WHEREAS, failure to participate in the Florida Plan will reduce funds available to the State, Taylor County, and every other Florida city and county;

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

SECTION 1. That this Governmental Unit finds that participation in the Florida Plan would be in the best interest of the Governmental Unit and its citizens in that such a plan ensures that almost all of the settlement funds go to abate and resolve the opioid epidemic and each and every city and county receives funds for the harm that it has suffered.

SECTION 2. That the Taylor County Board of County Commission hereby expresses its support of a unified plan for the allocation and use of opioid settlement proceeds as generally described in the Florida Plan, attached hereto as Exhibit "A."

SECTION 3. That Thomas Demps, Chairperson of the Board of County Commission is hereby expressly authorized to execute the Florida Plan in substantially the form contained in Exhibit "A."

SECTION 4. That Thomas Demps, Chairperson of the Board of County Commission is hereby authorized to execute the any formal agreements implementing a unified plan for the allocation and use of opioid settlement proceeds that is not substantially inconsistent with the Florida Plan and this Resolution.

SECTION 5. That the Clerk be and hereby is instructed to record this Resolution in the appropriate record book upon its adoption.

SECTION 6. The clerk of the Taylor County Board of County Commission is hereby directed to furnish a certified copy of this Ordinance/Resolution to the Florida [Florida League of Cities/Florida Association of Counties]

Attorney General Ashley Moody
c/o John M. Guard
The Capitol,
PL-01
Tallahassee, FL 32399-1050

SECTION 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in regular session this ____ day of _____,
2021.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA.

BY: _____
THOMAS DEMPS, Chairperson

ATTEST:

GARY KNOWLES, Clerk

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER APPROVAL OF A BUDGET
TRANSFER FROM SOLID WASTE RESERVES



MEETING DATE REQUESTED:

JULY 20, 2021

Statement of Issue: SOLID WASTE COLLECTION DEPARTMENT IS NOT SUFFICIENTLY FUNDED TO PAY TIPPING FEES-CLASS 1 THROUGH THE END OF THE FISCAL YEAR. REQUEST APPROVAL OF BUDGET TRANSFER OF \$85,000 FROM SOLID WASTE RESERVES TO CONTINUE OPERATIONS.

Recommended Action: APPROVE

Fiscal Impact: \$85,000 FROM SOLID WASTE RESERVES

Budgeted Expense: NO

Submitted By: COUNTY ADMINISTRATOR LAWANDA PEMBERTON , 850-838-3500 x 6

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: TIPPING FEES WERE BUDGETED AT \$270,000 FOR THIS FISCAL YEAR. DUE TO THE INCREASED AMOUNT OF GARBAGE COLLECTED THE TIPPING FEE CHARGES HAVE INCREASED THROUGH THE FISCAL YEAR. STAFF RECOMMENDS A TRANSFER OF \$85,000 TO PAY THESE CHARGES UNTIL FISCAL YEAR END.

Options:

Attachments: EXPENDITURE REPORTS

SUNGARD PENTAMATION, INC.
 DATE: 07/14/2021
 TIME: 09:03:55

TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTALL

SELECTION CRITERIA: orgn.fund='111'
 ACCOUNTING PERIOD: 10/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
 TOTALED ON: FUND,TOTL/DEPT
 PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-111 SOLID WASTE FUND
 FUNCTION-530 PHYSICAL ENVIRONMENT
 ACTIVITY-534 GARBAGE/SOLID WASTE CTL.
 TOTL/DEPT-0261 SOLID WASTE COLLECTION

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
51200	REGULAR SALARIES & WAGES	464,114.00	.00	.00	315,293.75	148,820.25	67.93
51400	OVERTIME	2,800.00	.00	.00	1,849.20	950.80	66.04
52110	FICA/MEDICARE TAXES	35,721.00	.00	.00	23,460.71	12,260.29	65.68
52200	RETIREMENT CONTRIBUTIONS	48,138.00	.00	.00	29,267.40	18,870.60	60.80
52300	HEALTH INSURANCE	133,495.00	.00	.00	92,333.57	41,161.43	69.17
52320	LIFE INSURANCE	476.00	.00	.00	329.74	146.26	69.27
52400	WORKERS' COMPENSATION	18,622.00	.00	.00	10,784.10	7,837.90	57.91
52500	UNEMPLOYMENT COMPENSATIO	1,263.50	.00	.00	892.22	371.28	70.61
53401	CONTRACTUAL SERVICES	33,500.00	693.00	.00	30,430.00	3,070.00	90.84
54000	TRAVEL & PER DIEM	250.00	.00	.00	.00	250.00	.00
54100	COMMUNICATIONS	5,000.00	344.00	.00	3,690.26	1,309.74	73.81
54115	POSTAGE	13.16	.00	.00	13.16	.00	100.00
54300	UTILITY SERVICES	9,598.84	.00	.00	6,712.00	2,886.84	69.93
54402	RENT/LEASE-EQUIPMENT	1,500.00	.00	.00	.00	1,500.00	.00
54500	INSURANCE	16,853.00	.00	.00	17,708.00	-855.00	105.07
54610	R&M BUILDINGS & GROUNDS	6,750.00	.00	5,793.42	593.24	363.34	94.62
54620	R&M EQUIPMENT	7,900.00	1,038.80	.00	6,699.63	1,200.37	84.81
54640	R&M AUTOMOBILE	46,000.00	7,639.84	607.48	42,366.77	3,025.75	93.42
54902	LEGAL ADVERTISING	200.00	36.52	.00	36.52	163.48	18.26
54907	LICENSE/PERMIT/REGISTRAT	200.00	.00	.00	.00	200.00	.00
54910	DRUG TESTING	125.00	.00	.00	.00	125.00	.00
54960	TIPPING FEES-CLASS 1/GAR	270,000.00	.00	.00	212,220.17	57,779.83	78.60
54966	TIPPING FEES/TIRES	20,000.00	.00	.00	10,457.50	9,542.50	52.29
54967	TIPPING FEES/YARD WASTE	500.00	.00	.00	.00	500.00	.00
55101	OFFICE SUPPLIES	600.00	.00	.00	180.19	419.81	30.03
55102	OFFC.EQUIP/FURN.<\$5,000	200.00	.00	.00	.00	200.00	.00
55103	EQUIPMENT < \$5,000	500.00	.00	.00	.00	500.00	.00
55110	OFFICE COPIER EXPENSE	570.00	40.32	.00	293.24	276.76	51.45
55201	GEN. OPERATING SUPPLIES	9,000.00	247.61	392.49	5,940.31	2,667.20	70.36
55202	SAFETY PRODUCTS/SUPPLIES	1,450.00	.00	.00	1,090.52	359.48	75.21
55210	PETROLEUM PRODUCTS	84,464.50	.00	1,975.60	43,537.01	38,951.89	53.88
55220	TOOLS & IMPLEMENTS	1,400.00	.00	.00	531.43	868.57	37.96
55250	UNIFORMS	3,472.00	180.50	.00	3,323.83	148.17	95.73
56300	CAPITAL/INFRASTRUCTURE	47,000.00	.00	3,875.08	.00	43,124.92	8.24
56400	CAPITAL OUTLAY-EQUIPMENT	10,800.00	.00	.00	.00	10,800.00	.00
56401	CAPITAL OUTLAY-VEHICLES	.00	.00	.00	175,609.66	-175,609.66	.00
56410	LEASE PAYMENT-EQUIPMENT	74,000.00	.00	.00	31,453.62	42,546.38	42.50
	TOTAL SOLID WASTE COLLECTION	1,356,476.00	10,220.59	12,644.07	1,067,097.75	276,734.18	79.60

SUNGARD PENTAMATION, INC.
DATE: 07/14/2021
TIME: 09:03:55

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE STATUS REPORT

PAGE NUMBER: 4
EXPSTall

SELECTION CRITERIA: orgn.fund='111'
ACCOUNTING PERIOD: 10/21

SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT
TOTALLED ON: FUND,TOTL/DEPT
PAGE BREAKS ON: FUND,TOTL/DEPT

FUND-111 SOLID WASTE FUND
FUNCTION-580 OTHER USES
ACTIVITY-590 OTHER NON-OPERATING
TOTL/DEPT-9111 SOLID WASTE FUND RESERVES

ACCOUNT	----- TITLE -----	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
59900	RESERVE FOR CONTINGENCY	76,500.00	.00	.00	.00	76,500.00	.00
59910	RESERVE CASH BAL NEXT FY	120,000.00	.00	.00	.00	120,000.00	.00
59918	RSRV-COMPENSATED ABSENCE	15,000.00	.00	.00	.00	15,000.00	.00
59920	RESERVE FOR EQUIPMENT	195,242.00	.00	.00	.00	195,242.00	.00
	TOTAL SOLID WASTE FUND RESERV	406,742.00	.00	.00	.00	406,742.00	.00
	TOTAL SOLID WASTE FUND	1,856,968.00	10,220.59	12,644.07	1,159,155.35	685,168.58	63.10
	TOTAL REPORT	1,856,968.00	10,220.59	12,644.07	1,159,155.35	685,168.58	63.10