

SUGGESTED AGENDA
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA

MONDAY, NOVEMBER 20, 2017
6:00 P.M.

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

REGULAR MEETING

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

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

1. Prayer
2. Pledge of Allegiance
3. RE-ORGANIZATION OF THE BOARD FOR FY 2017/2018:
 - A. ELECTION OF A CHAIRMAN
 - B. ELECTION OF A VICE-CHAIRMAN
 - C. DISCUSSION OF BOARD PERSONNEL
 - D. DISCUSSION REGARDING BOARD MEETING DATES AND TIMES
 - E. MISCELLANEOUS DISCUSSION (COMMITTEE APPOINTMENTS, ETC.)
 - F. THE BOARD TO APPROVE ITS' RULES OF PROCEDURE
4. Approval of Agenda

5. THE BOARD TO RECEIVE AND ORDER FILED THE REPORTS OF RECEIPTS, EXPENSES AND NET INCOME FOR SEPTEMBER 30, 2017, ON ALL CONSTITUTIONAL OFFICERS.

CONSENT ITEMS:

6. APPROVAL OF MINUTES OF JULY 18, 20, 25 (BUDGET WORK SESSIONS), SEPTEMBER 18, 25 (BUDGET PUBLIC HEARINGS) AND SEPTEMBER 19, 2017.
7. EXAMINATION AND APPROVAL OF INVOICES.
8. THE BOARD TO CONSIDER APPROVAL OF BUDGET AMENDMENT TO INCREASE CONSTITUTIONAL OFFICERS BUDGETS, DUE TO APPROVAL OF 3% RAISE, AS AGENDAED BY DANNIELLE WELCH, COUNTY FINANCE DIRECTOR.
9. THE BOARD TO CONSIDER ADOPTION OF RESOLUTIONS TO REFLECT UNANTICIPATED MONIES IN THE GENERAL FUND (2), MSTU FUND (3), LANDFILL FUND, AIRPORT ENTERPRISE FUND, SOLID WASTE FUND, ROAD & BRIDGE FUND AND THE AIRPORT FUND, AS AGENDAED BY THE COUNTY FINANCE DIRECTOR.

PUBLIC REQUESTS:

10. DALE COLLUM, DIRECTOR, 3 RIVERS REGIONAL LIBRARY SYSTEM, TO APPEAR TO PRESENT LIBRARY STATISTICS TO THE BOARD.
11. BARNEY BENNETTE, FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT), TO APPEAR TO PRESENT THE COUNTY WORK PROGRAM PRIORITIES.

HOSPITAL ITEMS:

12. BEN GLASS, CPA WITH DRAFFIN & TUCKER, LLP TO PRESENT A FINANCIAL STATEMENT FROM DOCTORS' MEMORIAL HOSPITAL.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

13. THE BOARD TO FURTHER DISCUSS INFORMATION RECEIVED FROM MARK WIGGINS, TAX COLLECTOR, REGARDING DEERWOOD AT THE BEACHES SUBDIVISION.
14. BILL BLUE, COUNTY JUDGE, TO APPEAR TO DISCUSS REQUEST TO ENLARGE THE SECOND FLOOR COURTROOM.

15. THE BOARD TO CONSIDER APPROVAL OF EASEMENT AGREEMENT ALLOWING SUWANNEE RIVER WATER MANAGEMENT DISTRICT (SRWMD) TO INSTALL A MONITORING WELL ON THE HAMPTON SPRINGS SITE, AS AGENDAED BY KEITH ROWELL, SUWANNEE RIVER WATER MANAGEMENT DISTRICT.

COUNTY ATTORNEY ITEMS:

16. THE COUNTY ATTORNEY TO DISCUSS DRAFT ORDINANCE AMENDING THE NUMBER OF TAYLOR COUNTY DEVELOPMENT AUTHORITY (TCDA) MEMBERS.

COUNTY STAFF ITEMS:

17. THE BOARD TO CONSIDER INSTRUCTING THE COUNTY ATTORNEY TO AMEND COUNTY ORDINANCE 2017-03, NO-WAKE ZONE IN SPRING WARRIOR CREEK, AS AGENDAED BY STEVE SPRADLEY, EMERGENCY MANAGEMENT DIRECTOR.

GENERAL BUSINESS:

18. THE BOARD TO DISCUSS OPERATING HOURS AT COUNTY ROLL-OFF SITES, AS AGENDAED BY COMMISSIONER RUSSELL.
19. THE BOARD TO DISCUSS SETTING FEES FOR DEBRIS AT COUNTY ROLL-OFF SITES, AS AGENDAED BY COMMISSIONER RUSSELL.

COUNTY ADMINISTRATOR ITEMS:

20. THE COUNTY ADMINISTRATOR TO DISCUSS POSSIBLE FUTURE ECONOMIC DEVELOPMENT PROJECT.
21. THE COUNTY ADMINISTRATOR TO DISCUSS RESURFACING OF THE SUPERVISOR OF ELECTIONS BUILDING PARKING LOT.
22. COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:
23. BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

THE CLERK FURNISHED TO THE BOARD, THREE (3) TAX DEEDS THAT WERE NOT SOLD AT THE TAX DEED SALE, AND ARE NOW PLACED ON THE "LIST OF LANDS AVAILABLE FOR TAXES", FOR NINETY (90) DAYS.

FOR YOUR INFORMATION:

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBSITE: www.taylorcountygov.com
- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT LAWANDA PEMBERTON, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT. 7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- 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.

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR

Returned:
17-Budget \$ 9705.60
17-Revenue \$ 50,048.64
Rmb.
\$ 59,754.24

Name of governmental unit

Taylor County Sheriff's Office

Address

108 North Jefferson Street, Suite 103

City and zip code

Perry, Florida 32347

Name of chief financial officer

Wayne Padgett

Title of chief financial officer

Sheriff

Telephone number (850) 584-4225

Person who may be contacted regarding this report:

Name: Sandy Hunter

Telephone number (850) 584-4225

CERTIFICATION

I do solemnly swear that the information reported herein
is a true, correct and complete report of all revenues and
expenditures of my office for the year ending September 30,
2017.

Wayne Padgett

(Signature)

Office of Sheriff

Taylor County

STATE OF FLORIDA

COUNTY OF Taylor

Sworn to and subscribed before me this 30th day

Of October, 2017, by Wayne Padgett

Brenda Blue

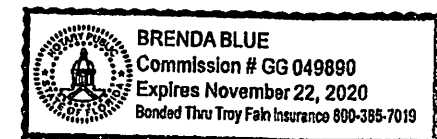
Signature of Notary Public - State of Florida

Brenda Blue

(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known X or Produced Identification

Type of Identification Produced



COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	Code	Governmental fund types	Proprietary fund types	Fiduciary Fund types	General fixed assets	General long-term debt	Total (memorandum only)
Cash	10X		59,620	59,620	XXXXXXXX	XXXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXXX	XXXXXXXX	
Accounts receivable (net)	115			2,459	XXXXXXXX	XXXXXXXX	
Interfund receivables and advances	23X				XXXXXXXX	XXXXXXXX	
Receivables from other governments	133				XXXXXXXX	XXXXXXXX	
Other receivables (net)	12X				XXXXXXXX	XXXXXXXX	
Inventories	14X				XXXXXXXX	XXXXXXXX	
Investments (net)	151				XXXXXXXX	XXXXXXXX	
Prepaid items	155				XXXXXXXX	XXXXXXXX	
Other assets	156				XXXXXXXX	XXXXXXXX	
Fixed assets	16X	XXXXXXXXXX				XXXXXXXX	
Amount available in debt service	180	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Amount to be provided	181	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
TOTAL ASSETS AND OTHER DEBITS				62,079			

(CONTINUED)

REPORTING ENTITY Taylor County Sheriff's OfficeID NUMBER 62-002

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

		Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
LIABILITIES	Code						
Accounts Payable	2XX			15	XXXXXXXX	XXXXXXXX	
Interfund payables	20X				XXXXXXXX	XXXXXXXX	
Payables to other governments	208				XXXXXXXX		
Other liabilities	23X			2310	XXXXXXXX		
Deposits	220				XXXXXXXX	XXXXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXXXX	XXXXXXXX	
Deferred revenue	223				XXXXXXXX	XXXXXXXX	
Bonded debt payable	25X				XXXXXXXX		
Other debt payable	22X				XXXXXXXX		
Compensated absences	21X				XXXXXXXX		
TOTAL LIABILITIES				2,325			

NOTE: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness.

REPORTING ENTITY Taylor County Sheriff's Office ID NUMBER 62-002

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

EQUITY AND OTHER CREDITS Code	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
Fund balance - reserved 24X		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Fund balance - unreserved 271		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Contributed capital 250	XXXXXXXX			XXXXXXXX	XXXXXXXX	
Retained earnings - reserved 248	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Retained earnings - unreserved 272	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Investment in general fixed assets 280	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	
TOTAL EQUITY					XXXXXXXX	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS			2,325			

FUND GROUP

REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY SHERIFF'S OFFICE

ID Number: 62-002

REPORTING FUND GROUP: General - Operating Account

REVENUES AND OTHER CREDITS
(311.000 THROUGH 390.000)

Whole Dollars Only[illegible]

TOTAL REVENUES AND OTHER CREDITS

6,250,651

Duplicate this page if additional lines are needed.

FUND GROUP

ID Number: 62-002

REPORTING FUND GROUP:

EXPENSES AND OTHER DEBITS

Whole Dollars Only

Account Number	Description	Amount
520.10	Personal Services	5,153,176
520.30	Operating Expense	981,529
520.60	Capital Outlay	56,192
TOTAL EXPENDITURES AND OTHER DEBITS		6,190,897

Returned \$1,082.50

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR

Name of governmental unit
Taylor County Property Appraiser

Address
P.O. Box 936

City and Zip Code
Perry, Florida 32348

Name of chief financial officer
Bruce A. Ratliff

Title of chief financial officer
Property Appraiser

Telephone number (850) 838-3511

Person who may be contacted regarding this report.

Name: Shawna Beach (850) 838-3511

CERTIFICATION

I do solemnly swear that the information reported
herein is a true, correct and complete report of all revenues
and expenditures of my office for the year ending September
30, 2017

B. A. Ratliff
(Signature)

Office of Property Appraiser
Taylor County

STATE OF FLORIDA
COUNTY OF TAYLOR

Sworn to and subscribed before me this 26th day
of October, 2017, by Bruce A. Ratliff

Signature of Notary Public - State of Florida

Shawn Beach

(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known X or Produced Identification

Type of Identification Produced



REPORTING ENTITY Taylor County Property Appraiser

ID NUMBER 59-1149022

**COMBINED STATEMENT OF POSITION ALL FUND
TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY**

LIABILITIES	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Accounts Payable	2XX				XXXXXX	XXXXXX	
Interfund payables	20X				XXXXXX	XXXXXX	
Payables to other governments	208				XXXXXX		
Other Liabilities	23X				XXXXXX		
Deposits	220				XXXXXX	XXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXX	XXXXXX	
Deferred revenue	223				XXXXXX	XXXXXX	
Bonded debt payable	25X				XXXXXX		
Other debt payable	22X				XXXXXX		
Compensated Absences	21X				XXXXXX		
TOTAL LIABILITES							

Note: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness

REPORTING ENTITY Taylor County Property Appraiser

ID NUMBER 59-1149022

COMBINED STATEMENT OF POSITION ALL FUND

TYPES AND ACCOUNT GROUPS

REPORT AMOUNTS IN WHOLE DOLLARS ONLY

EQUITY AND OTHER CREDITS	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Funds balance - reserved	24X		XXXXXXX		XXXXXXX	XXXXXXX	
Fund balance - unreserved	271		XXXXXXX		XXXXXXX	XXXXXXX	
Contributed capital	250	XXXXXXX			XXXXXXX	XXXXXXX	
Retained earnings - reserved	248	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX	
Retained earnings - unreserved	272	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX	
Investment in general fixed assets	280	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	
TOTAL EQUITY		1102.37					
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS		1102.37					

**COMBINED STATEMENT OF POSITION ALL FUND
TYPES AND ACCOUNT GROUPS**
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Cash	10X	1102.37			XXXXXXX	XXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXX	XXXXXXX	
Accounts receivable (net)	115				XXXXXXX	XXXXXXX	
Interfund receivables and advances	23X				XXXXXXX	XXXXXXX	
Receivables from other governments	133				XXXXXXX	XXXXXXX	
Other receivables (net)	12X				XXXXXXX	XXXXXXX	
Inventories	14X				XXXXXXX	XXXXXXX	
Investments (net)	151				XXXXXXX	XXXXXXX	
Prepaid items	155				XXXXXXX	XXXXXXX	
Other assets	156				XXXXXXX	XXXXXXX	
Fixed assets	16X	XXXXXXX				XXXXXXX	
Amounty available in debt service	180	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		
Amount to be provided	181	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		
TOTAL ASSETS AND OTHER DEBITS		1102.37					

(CONTINUED)

FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY PROPERTY APPRAISER

ID NUMBER: 59-1149022

REPORTING FUND GROUP: General - Operating Account

REVENUES AND OTHER CREDITS
(311.000 THROUGH 390.000)

WHOLE DOLLARS ONLY

Account Number	Description	Amount
338.001	Shared Revenue - Board of County Commissioners	703,013

TOTAL REVENUES AND OTHER CREDITS

703,013

Duplicate this page if additional lines are needed

FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY PROPERTY APPRAISER

ID NUMBER: 59-1149022

REPORTING FUND GROUP: General - Operating Account

EXPENSES AND OTHER DEBITS

(511 THROUGH 592)

(personal services, operating expenses, capital outlay, non-operating expenses)

WHOLE DOLLARS ONLY

Account Number	Description	Amount
513.1011	OFFICIAL SALARY	0
513.1012	REGULAR SALARIES	577
513.1014	OVERTIME	1,000
513.1015	SPECIAL PAY	2,000
513.102152	FICA - REGULAR	882
513.102153	FICA - OTHER	230
513.102154	MEDICARE	204
513.102251	RETIREMENT - OFFICIAL	(749)
513.102252	RETIREMENT - EMPLOYEE	1,073
513.102253	RETIREMENT - SMS/SES	(6,200)
513.102254	RETIREMENT - DROP	2,488
513.1023	LIFE & HEALTH INSURANCE	11,677
513.1025	UNEMPLOYMENT COMPENSATION	(1,650)
513.3151	EDP SERVICES - SOFTWARE	27,436
513.3152	APPRAISAL SERVICES	(9,486)
513.3153	MAPPING SERVICES	(9,000)
513.3154	LEGAL SERVICES	2,361
513.3400	OTHER CONTRACTUAL SERVICE	(4,000)
513.4000	TRAVEL & PER DIEM	2,821
513.4100	COMMUNICATIONS/TELEP	(3,141)
513.4251	POSTAGE	2,334
513.4451	RENTALS & LEASES OFFICE	39
513.4651	REPAIR & MAINT. OFFICE EQ	1,500
513.4652	REPAIR & MAINT. - VEH	338
513.4653	REPAIR & MAIN. - OFFICE	(17,560)
513.4700	PRINTING & BINDING	91
513.4951	LEGAL ADVERTISEMENT	13
513.4959	OTHER CURRENT CHARGES	(78)
513.5100	OFFICE SUPPLIES	(5,871)
513.5453	EDUCATION	1500
513.5454	DUES/MEMBERSHIP	253
513.6453	OFFICE EQUIP. CAPITAL	
513.9300	SPECIAL CONTINGENCY	
513.9400	EMERGENCY CONTINGENCY	
		1,082

TOTAL EXPENDITURES AND OTHER DEBITS

Duplicate this page if additional lines are needed

Returned \$5,709.66

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS
FINANCIAL REPORT FOR FY 16/17

NAME AND ADDRESS OF OF GOVERNMENTAL UNIT:

TAYLOR COUNTY CLERK OF COURT
108 N. JEFFERSON STREET
P.O. BOX 620
PERRY, FL. 32348

NAME OF CHIEF FINANCIAL OFFICER:

ANNIE MAE MURPHY

TITLE OF CHIEF FINANCIAL OFFICER:

CLERK OF COURT

TELEPHONE NUMBER:

(850) 838-3506 x112

**PERSON WHO MAY BE CONTACTED
REGARDING THIS REPORT:**

ANNIE MAE MURPHY, Clerk

(850) 838-3506 x112

CERTIFICATION:

I do solemnly swear that the
information reported herein is a
true, correct and complete report
of all revenues and expenditures
of my office for the year ending
September 30, 2017.

Annie Mae Murphy
Annie Mae Murphy, Clerk

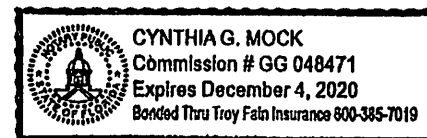
Office of Clerk of Court
Taylor County, Florida

STATE OF FLORIDA
COUNTY OF TAYLOR

SWORN TO AND SUBSCRIBED BEFORE ME, this 31st day of October, 2017
By ANNIE MAE MURPHY, who is Personally Known ☒ or Produced Identification _____
Type of Identification Produced _____

Cynthia G. Mock
NOTARY PUBLIC
STATE OF FLORIDA

CYNTHIA G. MOCK
(Printed Name of Notary Public)



COVER SHEET

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 16/17

TOTAL EXPENDITURES AND REVENUE

[illegible]

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 16/17

REVENUES/OTHER CREDITS[illegible]

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 16/17

EXPENDITURES/DEBITS

[illegible]

Returned 11/2/17

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2016-17

CERTIFICATION

Name of governmental unit

Taylor County Supervisor of Elections

Address

PO Box 1060

City and zip code

Perry, Florida 32348

Name of chief financial officer

Dana Southerland

Title of chief financial officer

Supervisor of Elections

Telephone number (850) 838-3515

Person who may be contacted regarding this report.

Name: **Trina F. Stengel**

Telephone number (850) 838-3517

RECEIVED

NOV - 2 2017

ANNIE MAE MURPHY
CLERK CIRCUIT COURT
TAYLOR COUNTY, FLORIDA

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2017.

Dana Southerland

(Signature)

Office of Supervisor of Elections

Taylor County

STATE OF FLORIDA

COUNTY OF Taylor

Sworn to and subscribed before me this 1st day

of November, 20 17, by _____

Ellen M. Grubbs

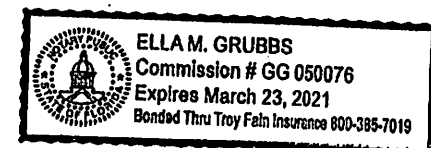
Signature of Notary Public - State of Florida

Ellen M. Grubbs

(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification _____

Type of Identification Produced _____



REPORTING ENTITY Taylor County Supervisor of ElectionsID NUMBER 0902

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

		Governmental fund types	Proprietary fund types	Fiduciary Fund types	General fixed assets	General long-term debt	Total (memorandum only)
LIABILITIES	Code						
Accounts Payable	2XX			0	XXXXXXXX	XXXXXXXX	
Interfund payables	20X				XXXXXXXX	XXXXXXXX	
Payables to other governments	208				XXXXXXXX		
Other liabilities	23X			2,317	XXXXXXXX		
Deposits	220				XXXXXXXX	XXXXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXXXX	XXXXXXXX	
Deferred revenue	223				XXXXXXXX	XXXXXXXX	
Bonded debt payable	25X				XXXXXXXX		
Other debt payable	22X				XXXXXXXX		
Compensated absences	21X				XXXXXXXX		
TOTAL LIABILITIES				2,317			

NOTE: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness.

REPORTING ENTITY Taylor County Supervisor of Elections ID NUMBER 0902

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

EQUITY AND OTHER CREDITS Code	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
Fund balance - reserved 24X		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Fund balance - unreserved 271		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Contributed capital 250	XXXXXXXX			XXXXXXXX	XXXXXXXX	
Retained earnings - reserved 248	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Retained earnings - unreserved 272	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Investment in general fixed assets 280	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	
TOTAL EQUITY					XXXXXXXX	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS			2,317			

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	Code	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
Cash	10X			8,258	XXXXXXXX	XXXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXXX	XXXXXXXX	
Accounts receivable (net)	115				XXXXXXXX	XXXXXXXX	
Interfund receivables and advances	23X				XXXXXXXX	XXXXXXXX	
Receivables from other governments	133				XXXXXXXX	XXXXXXXX	
Other receivables (net)	12X				XXXXXXXX	XXXXXXXX	
Inventories	14X				XXXXXXXX	XXXXXXXX	
Investments (net)	151				XXXXXXXX	XXXXXXXX	
Prepaid items	155				XXXXXXXX	XXXXXXXX	
Other assets	156				XXXXXXXX	XXXXXXXX	
Fixed assets	16X	XXXXXXXXXX				XXXXXXXX	
Amount available in debt service	180	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Amount to be provided	181	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
TOTAL ASSETS AND OTHER DEBITS				8,258			

(CONTINUED)

FUND GROUP

REPORTING ENTITY: Taylor County Supervisor of Elections

ID Number: 0902

REPORTING FUND GROUP:

REVENUES AND OTHER CREDITS

(311.000 THROUGH 390.000)

Whole Dollars Only[illegible]

TOTAL REVENUES AND OTHER CREDITS

Duplicate this page if additional lines are needed.

505,774

FUND GROUP

REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: Taylor County Supervisor of Elections

ID Number: 0902

REPORTING FUND GROUP: General - Operating Account

EXPENSES AND OTHER DEBITS

(511 THROUGH 592)

Whole Dollars Only[illegible]

TOTAL EXPENDITURES AND OTHER DEBITS

Duplicate this page if additional lines are needed.

Returned 41,686
41,686

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL
REPORT FOR
2016-17

Name of governmental unit
Taylor County Tax Collector

Address
PO Box 30

City and zip code
Perry, Florida 32348

Name of chief financial officer
Mark Wiggins

Title of chief financial officer
Tax Collector

Telephone number (850) 838-3517

Person who may be contacted regarding this report.
Name: **Trina F. Stengel, E.A.**

Telephone number (850) 838-3517

CERTIFICATION

I do solemnly swear that the information reported
herein is a true, correct and complete report of all revenues and
expenditures of my office for the year ending September 30,
2017.

(Signature)

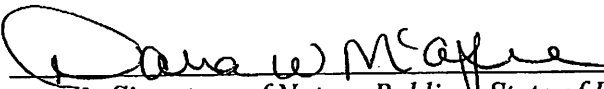

Office of Tax Collector

Taylor County

STATE OF FLORIDA
COUNTY OF Taylor

Sworn to and subscribed before me this 1st day

of November, 20 17, by Mark Wiggins


Signature of Notary Public State of Florida

(Print, Type or Stamp Commissioned Name of Notary Public)
Personally Known X or Produced Identification _____
Type of Identification Produced _____

RECEIVED

NOV -2 2017

ANNIE MAE MURPHY



REPORTING ENTITY Taylor County Tax CollectorID NUMBER 62-004

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

LIABILITIES	Code	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
Accounts Payable	2XX			407,005	XXXXXXXX	XXXXXXXX	
Interfund payables	20X				XXXXXXXX	XXXXXXXX	
Payables to other governments	208				XXXXXXXX		
Other liabilities	23X			12,192	XXXXXXXX		
Deposits	220				XXXXXXXX	XXXXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXXXX	XXXXXXXX	
Deferred revenue	223				XXXXXXXX	XXXXXXXX	
Bonded debt payable	25X				XXXXXXXX		
Other debt payable	22X				XXXXXXXX		
Compensated absences	21X				XXXXXXXX		
TOTAL LIABILITIES				419,197			

NOTE: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness.

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	Code	Governmental fund types	Proprietary fund types	Fiduciary Fund types	General fixed assets	General long-term debt	Total (memorandum only)
Cash	10X			425,700	XXXXXXXX	XXXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXXX	XXXXXXXX	
Accounts receivable (net)	115			37,083	XXXXXXXX	XXXXXXXX	
Interfund receivables and advances	23X				XXXXXXXX	XXXXXXXX	
Receivables from other governments	133				XXXXXXXX	XXXXXXXX	
Other receivables (net)	12X				XXXXXXXX	XXXXXXXX	
Inventories	14X				XXXXXXXX	XXXXXXXX	
Investments (net)	151				XXXXXXXX	XXXXXXXX	
Prepaid items	155				XXXXXXXX	XXXXXXXX	
Other assets	156				XXXXXXXX	XXXXXXXX	
Fixed assets	16X	XXXXXXXXXX				XXXXXXXX	
Amount available in debt service	180	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
Amount to be provided	181	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
TOTAL ASSETS AND OTHER DEBITS				462,783			

(CONTINUED)

Duplicate this page if additional lines are needed.

FUND GROUP

REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY TAX COLLECTOR

ID Number: 62-004

REPORTING FUND GROUP:

General - Operating Account

EXPENSES AND OTHER DEBITS

(511 THROUGH 592)

Whole Dollars Only[illegible]

TOTAL EXPENDITURES AND OTHER DEBITS

Duplicate this page if additional lines are needed.

1,041,271

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

CONSTITUTIONAL OFFICERS AMENDED BUDGET DUE TO APPROVAL OF 3% RAISE NOVEMBER 2017, TO INCLUDE: CLERK OF COURT, PROPERTY APPRAISER, SHERIFF, SUPERVISOR OF ELECTIONS AND TAX COLLECTOR.

MEETING DATE REQUESTED:

11/20/2017

Statement of Issue:

2017/2018 FY

The Board to consider approval of budget amendment to increase the following Constitutional Offices Budget due to approval of 3% raise:

Clerk of Court: increase of \$22,437

Property Appraiser: increase of \$10,629

Sheriff: increase of \$122,145

Supervisor of Elections: increase of \$2,448

Tax Collector: increase of \$14,988

Recommended Action: Approval of Budget Amendments to Increase Budget

Fiscal Impact: \$172,647 (reduction of reserve for capital improvements)

Budgeted Expense: no

Submitted By: Dannielle Welch, County Finance Director

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

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Expenditures were not budgeted in the 17/18 fiscal year. BOCC has approved a 3% pay increase which in turn increases the Constitutional Offices budgets.

Options: approve budget amendments

Attachments: none

R E S O L U T I O N

9

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

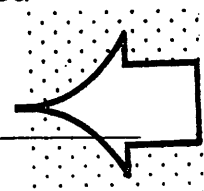
BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2018.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue:		
\$7,000	001-3312022	FDEM Certification Grant
Expenditures:		
\$2,500	2225-53401	Contractual Services
\$ 500	2225-54100	Communications
\$1,500	2225-55103	Equipment < \$1,000
\$1,500	2225-55202	Safety Products/Supplies
\$1,000	2225-55401	Books/Pub/Memb/Training
<u>\$7,000</u>	Total	

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November, 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman



(CERT Grant / Emergency Management Awarded FY 2017/2018)

DETAIL BUDGET REQUEST
2017/2018 FISCAL YEAR

DEPARTMENT: FDEM CERT GRANT
Source of Funding: 100% FUNDING
DEPARTMENT #: PENDING

Expenditure		
<u>Account #</u>	<u>Account Description</u>	<u>Amount</u>
53401	CONTRACTUAL SERVICES	\$2500
54100	COMMUNICATIONS	\$500
55103	EQUIPMENT <\$1,000	\$1500
55202	SAFETY PRODUCTS/SUPPLIES	\$1500
55401	BOOKS/PUBL/SUB/MEMB/TRAIN.	\$1,000
TOTAL		\$7000.00

100% of \$7000.00 grant award

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

THE BOARD TO CONSIDER APPROVAL OF THE 2017/2018 CERT GRANT AS AGENDAED BY KRISTY ANDERSON, EM COORDINATOR.

Meeting Date:

AUGUST 7, 2017

Statement of Issue:

THE BOARD TO CONSIDER APPROVAL OF THE 2017/2018 CERT GRANT.

Recommendation: APPROVE**Fiscal Impact:** \$ 7,000.00**Budgeted Expense:** Yes ☐ No ☐ N/A ☒**Submitted By:** KRISTY ANDERSON, EM COORDINATOR**Contact:** 850-838-3575**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

History, Facts & Issues: THE CERT FUNDS RECEIVED FROM THE STATE WILL BE USED TO PROMOTE COMMUNITY VOLUNTEERISM AND FOR MEMBER TRAINING AND EQUIPMENT. AN IN-KIND MATCH IS REQUIRED, WHICH WILL BE ACCOMPLISHED BY USE OF EXISTING PERSONNEL AND FACILITIES.

Options: 1. APPROVE2. NOT APPROVE**Attachments:** 1. CERT GRANT CONTRACT

2. _____



volunteerflorida

**Volunteer Florida
CERT Contract Agreement
2017-2018**

Sub-Recipient: Taylor County CERT, Inc.
Sub-Recipient DUNS: 06-588-7796
Project Title: CERT
FY 2018 Grant Period: July 1, 2017 – June 30, 2018
Contract Total: \$7000
POC: Kristy Anderson
Address: 591 US Highway 27 East
City, State, ZIP: Perry, FL 32347
Work Phone: 850-838-3575
E-Mail: kristy.anderson@taylorcountygov.com

This contract agreement is hereby made and entered into as of this August 1, 2017 (the "Effective Date"), by and between the Florida Commission on Community Service, doing business as Volunteer Florida (the "Commission"), having its principle place of business at 3800 Esplanade Way, Suite 180, Tallahassee, FL 32311, and Taylor County CERT, Inc., an entity organized under the laws of the State of Florida with its principal place of business located at 591 US Highway 27 East Perry, FL 32347 (the "Provider") (collectively, the "Parties") and referred to herein as the "Contract Agreement."

In accordance with the provisions of Federal Emergency Management Performance Grant Program (EMPG) funding, Volunteer Florida, serving as the Administrative Agency, hereby awards to the Sub-Recipient a contract in the amount shown above.

In consideration of the contracted services by the Commission and of the advantages and benefits received by the Provider by virtue of such relationship, the receipt and adequacy of all of which considerations are hereby acknowledged; NOW THEREFORE, in consideration of the mutual covenants hereinafter set forth herein, the Parties agree as follows:

- I. **TYPE OF CONTRACT.** This will be a cost reimbursement contract. Reimbursement for the contracted services will be contingent upon the documented allowable expenditures for the specified contract period. The Volunteer Florida performance and obligation to pay for services rendered under this contract is contingent upon available funding from FEMA and the State of Florida.
- II. **PAYMENT OF FUNDS.** The Award Letter must be signed by the Official Authorized to Sign in the space below and the original returned to Volunteer Florida before execution of your

contract. The sub-recipient should not expend any funds until a fully executed contract has been received from Volunteer Florida. Contract funds will be disbursed to sub-recipients (according to approved project budget) upon receipt of evidence of expenditures and receipts of deliverables delivered according to the terms and conditions of the contract.

- III. **CONTRACT AMENDMENTS.** All amendments to the contract must be in writing and utilize the format provided herein and incorporated by reference. Further, any such amendments must be executed by authorized representatives of Volunteer Florida and the Sub-recipient.
- IV. **DEPLOYABLE CAPABILITIES.** All assets and capabilities achieved or sustained with EMPG contract funds are deployable and shareable at the direction of Volunteer Florida, with cost potentially reimbursable in conformance with Emergency Management Assistance Compact (EMAC) or other Statewide Mutual Aid/Assistance (SMAA) agreements. Assets should be available to utilize in multiple jurisdictions, regions, and the Nation; any asset that is physically mobile can be used anywhere in the United States and territories via EMAC or other mutual aid/assistance agreements.
- V. **ATTACHMENTS.**
- A. All Attachments to this Contract are incorporated as if set out fully
 - B. In the event of any inconsistencies or conflict between the language of this Contract and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.
 - C. This Contract has the following attachments:
 - i. Attachment A – Program Budget
 - ii. Attachment B – Scope of Work / Deliverables
 - iii. Attachment C – Allowable Cost and Eligible Activities
 - iv. Attachment D – Reports
 - v. Attachment E – Reporting Forms
 - vi. Attachment F – Program Statutes and Regulations
 - vii. Attachment G – Certification Regarding Debarment
 - viii. Attachment H – Criminal History Check Status Form
- VI. **PAYMENTS.**
- A. Invoices shall be submitted quarterly and shall include the supporting documentation for all costs of the project or services as well as compliance with the deliverables. The final invoice shall be submitted no later than thirty (30) days after the expiration date of the contract.
 - B. If the necessary funds are not available to fund this contract as a result of action by the United States Congress, the federal Office of Management and Budgeting, or the State Chief Financial Officer, all obligations on the part of Volunteer Florida to make any further payment of funds shall terminate, and the Sub-Recipient shall submit its closeout report no later than thirty days of receiving notice from Volunteer Florida.
- VII. **MANDATED CONDITIONS.**
- A. The validity of this Contract is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Sub-Recipient in this Contract, in any later submission or response to a Volunteer Florida request, or in any submission or response to fulfill the requirements of this Contract. All of said information, representations, and materials are incorporated by reference. The inaccuracy of the submissions or any material changes shall, at the option of Volunteer Florida and no later than thirty days written notice to the Sub-Recipient, cause the termination of this Contract and the release of Volunteer Florida from all its obligations to the Sub-Recipient.
 - B. This Contract shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Contract shall be in the Circuit Court of Leon County. If any provision of this Contract is in conflict with any applicable statute or rule, or is

unenforceable, then the provision shall be null and void to the extent of the conflict, and shall be severable, but shall not invalidate any other provision of this Contract.

- C. Any power of approval or disapproval granted to Volunteer Florida under the terms of this Contract shall survive the term of this Contract.
- D. Any Sub-Recipient which is not a local government or state agency, and which receives funds under this Contract from the federal government, certifies, to the best of its knowledge and belief, that it and its principals:
 - i. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency;
 - ii. Have not, within a five-year period preceding this proposal been convicted of or had a civil judgment rendered against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - iii. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any offenses enumerated in paragraph 19(g)2. of this certification; and,
 - iv. Have not within a five-year period preceding this Contract had one or more public transactions (federal, state or local) terminated for cause or default.
- E. If the Sub-Recipient is unable to certify to any of the statements in this certification, then the Sub-Recipient shall attach an explanation to this Contract
- F. In addition, the Sub-Recipient shall send to Volunteer Florida (by email or by facsimile transmission) the completed attachment titled: "Certification Regarding Debarment, Suspension, Ineligibility And Voluntary Exclusion" for each intended subcontractor which Sub-Recipient plans to fund under this Contract.
- G. Volunteer Florida reserves the right to unilaterally cancel this Contract if the Sub-Recipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Sub-Recipient created or received under this Contract. Volunteer Florida shall be permitted to inspect and monitor the records and facilities of funded projects and award recipients. Such inspections may occur without notice at any reasonable time, which shall be presumed to be normal business hours.
- H. Volunteer Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. Volunteer Florida shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Sub-Recipient of the employment provisions contained in Section 274A(e) of the INA shall be grounds for unilateral cancellation of this Contract by Volunteer Florida.
- I. All unmanufactured and manufactured articles, materials and supplies which are acquired for public use under this Contract must have been produced in the United States as required under 41 U.S.C. 10a, unless it would not be in the public interest or unreasonable in cost.

VIII. LEGAL AUTHORIZATION.

- A. The Sub-Recipient certifies that it has the legal authority to receive the funds under this Contract and that its governing body has authorized the execution and acceptance of this Contract. The Sub-Recipient also certifies that the undersigned person has the authority to legally execute and bind Sub-Recipient to the terms of this Contract.

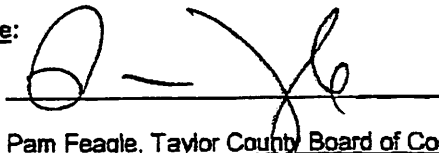
I certify that I understand and agree that funds will only be expended for those projects outlined in the funding amounts as listed above. I also certify that I understand and agree to comply with the general and fiscal terms and conditions of the contract; that there has been appropriate coordination with affected agencies; that I am duly authorized to commit to these requirements; and that all agencies involved with this project understand that all federal funds are limited to the period of performance and date stipulated in the funding contract.

I certify that I understand and agree that once the contract has been sent to sub-recipient, the contract will be executed by December 31, 2017. I understand if the contract is not executed in that time frame, the awarded amount is considered declined and funds returned to Volunteer Florida.

IN WITNESS WHEREOF, the parties hereto have executed this Contract.

SUB-RECIPIENT merge:

By:



Name and title:

Pam Feagle, Taylor County Board of County Commissioners Chair

Date:

8/7/17

FID#

06-588-7796

VOLUNTEER FLORIDA

By:

Name and Title:

Chester W. Spellman, Chief Executive Officer

Date:

IX. POINT OF CONTACT INFORMATION.

A. The name, address, and telephone number of the Volunteer Florida CERT Program Manager:

Christy Rojas-Kasten, CERT Program Manager
3800 Esplanade Way
Suite 180
Tallahassee, FL 32311
(850) 414-7400
Christy@VolunteerFlorida.org

Or

Ken Skalitzy, Emergency Management Director
3800 Esplanade Way
Suite 180
Tallahassee, FL 32311
(850) 414-7400
Ken@VolunteerFlorida.org

B. The name, address, and telephone number of the Sub-Recipient's Program Contact is:

Kristy Anderson, Taylor County EM Coordinator
591 US Hwy 27 East
Perry, Florida 32347
850-838-3575
kristy.anderson@taylorcountygov.com

C. The name, address, and telephone number of the Fiscal Contact is:

Ted Lakey, Taylor County Administrator
201 East Green Street
Perry, Florida 32347
850-838-3500 ext. 7
ted.lakey@taylorcountygov.com

CONTRACT AWARD NOTICE: THIS AWARD IS SUBJECT TO THE FINAL APPROVAL OF SUB-RECIPIENT'S PROPOSED BUDGET BY VOLUNTEER FLORIDA.

All Terms and Conditions Included. This Sub-recipient and its attachments as referenced below and incorporated herein contain all the terms and conditions agreed upon by the parties.

R E S O L U T I O N

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the GENERAL FUND for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the GENERAL FUND budget for the fiscal year ending September 30, 2018.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$114,193	001-3899010	General Fund-Cash Brought Forward(*)
\$ 33,108	(attachment)	BCC General FD Departments
\$ 836	0466-59115	Transfer to Airport Fund
\$ 33,200	0466-59140	Transfer to R&B Fund
\$ 13,915	0466-59110	Transfer to Solid Waste Fund
\$ 32,270	0466-59111	Transfer to MSTU Fund
\$ 946	0466-59113	Transfer to Landfill Fund
\$ 557	0466-59135	Transfer to Airport Enterprise Fund
\$114,832	Subtotal- BCC Departments	
\$122,145	0901-59105	Transfer to Sheriff
\$ 2,448	0902-59105	Transfer to Supervisor
\$ 14,988	0903-59105	Transfer to Tax Collector
\$ 10,629	0904-59105	Transfer to Property Appraiser
\$ 22,437	0905-59105	Transfer to Clerk
(173,286)	9001-59915	Reserve - Capital Improvements
\$114,193	Total Expenditures	

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November, 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

Overall Amendment of the GENERAL FUND budget to cover the cost of a 3% pay increase for FY17/18 - TOTAL COST \$287,479

(*)Funding Source - 2017 FYE Returns from Constitutional Officers

BCC - GENERAL FUND DEPARTMENTS - \$33,108

0110	51200	\$	1,864.00	0260	51200	\$	2,034.00	0453	51200	\$	294.00
0110	51400	\$	143.00	0260	51400	\$	32.00	0453	51400	\$	120.00
0110	52200	\$	148.00	0260	52110	\$	158.00	0453	52110	\$	32.00
0110	52400	\$	6.00	0260	52200	\$	199.00	0453	52200	\$	33.00
				0260	52400	\$	169.00	0453	52400	\$	23.00
0111	51200	\$	1,461.00								
0111	52110	\$	112.00	0277	51200	\$	1,317.00	0473	51200	\$	346.00
0111	52200	\$	116.00	0277	52110	\$	100.00	0473	51400	\$	45.00
0111	52400	\$	4.00	0277	52200	\$	104.00	0473	52110	\$	30.00
				0277	52400	\$	124.00	0473	52200	\$	31.00
0113	51200	\$	1,375.00					0473	52400	\$	18.00
0113	52110	\$	105.00	0283	51200	\$	4,530.00				
0113	52200	\$	109.00	0283	51400	\$	22.00	0487	51200	\$	863.00
0113	52400	\$	4.00	0283	52110	\$	375.00	0487	52110	\$	66.00
				0283	52200	\$	265.00	0487	52200	\$	29.00
0114	51200	\$	2,788.00	0283	52400	\$	75.00	0487	52400	\$	44.00
0114	52110	\$	214.00	0283	51300	\$	345.00				
0114	52200	\$	219.00					0488	51200	\$	665.00
0114	52400	\$	8.00	0350	51200	\$	485.00	0488	51400	\$	165.00
				0350	52110	\$	37.00	0488	52110	\$	63.00
0118	51200	\$	1,171.00	0350	52200	\$	38.00	0488	52200	\$	66.00
0118	52110	\$	90.00	0350	52400	\$	1.00	0488	52400	\$	43.00
0118	52200	\$	93.00								
0118	52400	\$	3.00	0420	51200	\$	73.00	0489	51200	\$	357.00
				0420	52110	\$	6.00	0489	52110	\$	27.00
0160	51200	\$	655.00	0420	52200	\$	6.00	0489	52200	\$	28.00
0160	52110	\$	50.00					0489	52400	\$	20.00
0160	52200	\$	52.00	0430	51200	\$	4,035.00				
0160	52400	\$	36.00	0430	51400	\$	15.00	0602-B	51200	\$	48.00
				0430	52110	\$	310.00	0602-B	52110	\$	5.00
0170	51200	\$	827.00	0430	52200	\$	321.00	0602-B	52200	\$	4.00
0170	51400	\$	150.00	0430	52400	\$	70.00	0602-B	52400	\$	3.00
0170	52110	\$	75.00								
0170	52200	\$	77.00	0447	51200	\$	270.00				
0170	52400	\$	52.00	0447	51400	\$	30.00				
				0447	52110	\$	23.00				
0171	51200	\$	1,147.00	0447	52200	\$	24.00				
0171	52110	\$	88.00	0447	52400	\$	17.00				
0171	52200	\$	91.00								
0171	52400	\$	30.00	0451-OP	51200	\$	354.00				
				0451-OP	51400	\$	120.00				
1224	52400	\$	65.00	0451-OP	52110	\$	36.00				
				0451-OP	52200	\$	36.00				
				0451-OP	52400	\$	56.00				

RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **MSTU FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **MSTU FUND** budget for the fiscal year ending September 30, 2018.

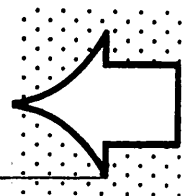
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$32,270	107-3811010	Interfund Transfer from General Fund
Expenditures (attachment)		
\$22,367	51200	Regular Salaries & Wages
\$ 2,096	51400	Overtime
\$ 1,872	52110	FICA/Medicare Taxes
\$ 4,626	52200	Retirement Contributions
\$ 1,309	52400	Workers' Compensation

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)



**SIGN
HERE**

MSTU Departments

0215	51200	721
0215	52110	55
0215	52200	57
0215	52400	15
0191	52400	70
0192	51200	15624
0192	51400	1886
0192	52110	1340
0192	52200	4075
0192	52400	1087
0210	51200	2566
0210	51400	26
0210	52110	198
0210	52200	205
0210	52400	59
0211	51200	1056
0211	52110	81
0211	52200	84
0211	52400	27
0250	51200	2400
0250	51400	184
0250	52110	198
0250	52200	205
0250	52400	51

RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **MSTU FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

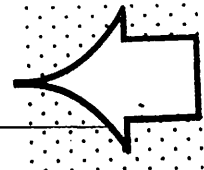
BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2018.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue:		
\$7,170	107-3669012	MSTU Fund - Donation
Expenditures:		
\$7,170	0192-54640	R&M Automobile

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November, 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman



**SIGN
HERE**

(Donation received from Cape Coral Technical College for County Fire reference Christopher Meisner - fallen firefighter)

RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **MSTU FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **MSTU FUND** budget for the fiscal year ending September 30, 2018.

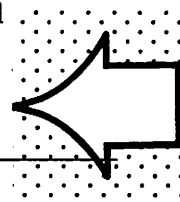
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue:		
\$ 900	107-3699021	Misc - SCBA Refills
Expenditures:		
\$ 900	0192-55201	County Fire-General Operating Supplies

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November, 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(Non-budgeted funds received from Georgia Pacific - for air fills provided by Taylor County Fire Dept)



**SIGN
HERE**

SUNGARD PENTAMATION, INC.
DATE: 11/14/2017
TIME: 08:53:52

TAYLOR COUNTY BOARD OF COMMISSIONERS
REVENUE AUDIT TRAIL

PAGE NUMBER: 1
AUDIT41

SELECTION CRITERIA: revledgr.account='3699021'
ACCOUNTING PERIODS: 1/18 THRU 2/18

(INACTIVE ACCOUNTS INCLUDED)

SORTED BY: FUND, FUNCTION, ACTIVITY, TOTL/DEPT, ACCOUNT, ACCOUNT, PERIOD

TOTALED ON: FUND, TOTL/DEPT, ACCOUNT, PERIOD

PAGE BREAKS ON: FUND, TOTL/DEPT

ACCOUNT DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION	CUMULATIVE BALANCE
3699021	MISC-SCBA	REFILLS	TCFR					
107-107	-	MSTU	FUND					
3699021	MISC-SCBA	REFILLS	TCFR		.00	.00	.00 BEGINNING BALANCE	
	10/01/17	12-1			.00		POSTED FROM BUDGET SYSTEM	
	TOTAL PERIOD	1			.00	.00	.00	.00
TOTAL	MISC-SCBA	REFILLS	TCFR		.00	.00	.00	.00
TOTAL TOTL/DEPT	-	TITLE NOT FOUND			.00	.00	.00	.00
TOTAL FUND	-	MSTU FUND			.00	.00	.00	.00
TOTAL REPORT					.00	.00	.00	.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **LANDFILL FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **LANDFILL FUND** budget for the fiscal year ending September 30, 2018.

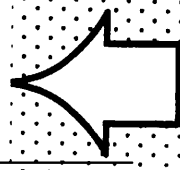
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$ 946	115-3811010	Interfund Transfer from General Fund
Expenditures		
\$ 800	0262-51200	Regular Salaries & Wages
\$ 61	0262-52110	FICA/Medicare Taxes
\$ 64	0262-52200	Retirement Contributions
\$ 21	0262-52400	Workers' Compensation

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)



**SIGN
HERE**

RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **AIRPORT ENTERPRISE FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **AIRPORT ENTERPRISE FUND** budget for the fiscal year ending September 30, 2018.

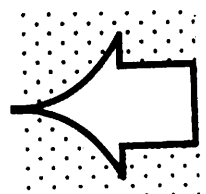
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$ 557	401-3811010	Interfund Transfer from General Fund
Expenditures		
\$ 456	4010-51200	Regular Salaries & Wages
\$ 35	4010-52110	FICA/Medicare Taxes
\$ 36	4010-52200	Retirement Contributions
\$ 30	4010-52400	Workers' Compensation

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)



**SIGN
HERE**

R E S O L U T I O N

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **SOLID WASTE FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **SOLID WASTE FUND** budget for the fiscal year ending September 30, 2018.

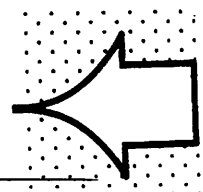
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$13,915	111-3811010	Interfund Transfer from General Fund
Expenditures		
\$11,439	0261-51200	Regular Salaries & Wages
\$ 84	0261-51400	Overtime
\$ 882	0261-52110	FICA/Medicare Taxes
\$ 852	0261-52200	Retirement Contributions
\$ 658	0261-52400	Workers' Compensation

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)



**SIGN
HERE**

R E S O L U T I O N

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **ROAD & BRIDGE FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

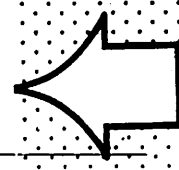
BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **ROAD & BRIDGE FUND** budget for the fiscal year ending September 30, 2018.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$33,200	105-3811010	Interfund Transfer from General Fund
Expenditures (attachment)		
\$26,165	51200	Regular Salaries & Wages
\$ 401	51400	Overtime
\$ 2,032	52110	FICA/Medicare Taxes
\$ 2,104	52200	Retirement Contributions
\$ 2,498	52400	Workers' Compensation

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman



**SIGN
HERE**

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)

Road & Bridge Departments

0304	51200	\$	1,246.00
0304	52110	\$	95.00
0304	52200	\$	99.00
0304	52400	\$	33.00

0301	51200	\$	22,502.00
0301	51400	\$	401.00
0301	52110	\$	1,752.00
0301	52200	\$	1,814.00
0301	52400	\$	2,402.00

0303	51200	\$	2,417.00
0303	52110	\$	185.00
0303	52200	\$	191.00
0303	52400	\$	63.00

R E S O L U T I O N

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **AIRPORT FUND** for the fiscal period ending September 30, 2018, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **AIRPORT FUND** budget for the fiscal year ending September 30, 2018.

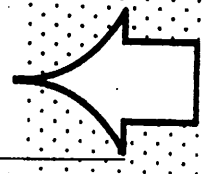
<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue		
\$836	003-3811010	Interfund Transfer from General Fund
Expenditures		
\$684	0500-51200	Regular Salaries & Wages
\$ 52	0500-52110	FICA/Medicare Taxes
\$ 54	0500-52200	Retirement Contributions
\$ 46	0500-52400	Workers' Compensation
<u>\$836</u>		

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 20th day of November 2017 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2018 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(BCC approved General Fund CF & General Fund Reserve for Capital Improvement to fund 3% pay increase)



**SIGN
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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE: Library Stats & Intro



MEETING DATE REQUESTED: Nov 21st

Statement of Issue: FY2017 3Rivers' Library Statistics review. Upcoming library programs. Any questions from Commissioners regarding the Taylor County Public Library and 3Rivers Regional Library System.

Recommended Action: NONE

Fiscal Impact: NONE

Budgeted Expense: NONE

Submitted By: DALE COLLUM / CHERYL PULLIAM

Contact: dcollum@3riverslibrary.com 386.294.3858

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments:

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE: DMH Financials Presented by Draffin & Tucker, Auditors



MEETING DATE REQUESTED: 11/20/17

Statement of Issue: Audit for years ended May 31, 2016 and 2015.

Recommended Action:

Fiscal Impact:

Budgeted Expense:

Submitted By: Tasha Towles on behalf of Thomas Stone, CEO

Contact: Tasha Towles/Thomas Stone 584-0885

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments: Financials

DOCTORS' MEMORIAL HOSPITAL, INC.

FINANCIAL STATEMENTS

for the years ended May 31, 2017 and 2016

C O N T E N T S

	<u>Pages</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-7
Financial Statements:	
Balance Sheets	8-9
Statements of Revenues, Expenses and Changes in Net Position	10-11
Statements of Cash Flows	12-13
Notes to Financial Statements	14-35
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	36-37

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Doctors' Memorial Hospital, Inc.
Perry, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Doctors' Memorial Hospital, Inc., which comprise the balance sheets as of May 31, 2017 and 2016, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Continued

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 Hospital'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 Hospital'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 Doctors' Memorial Hospital, Inc. as of May 31, 2017 and 2016, and the results of its operations and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussions and Analysis on pages 4 to 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2017, on our consideration of the Hospital's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Hospital's internal control over financial reporting and compliance.

DRAFTIN + TVAKER, UP

Albany, Georgia
September 26, 2017



A partnership with Tallahassee Memorial HealthCare

DOCTORS' MEMORIAL HOSPITAL, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS
for the year ending May 31, 2017

The discussion and analysis of Doctors' Memorial Hospital, Inc.'s (Hospital) financial performance provides an overview of the Hospital's financial activities for the fiscal years ended May 31, 2017 and 2016. Additionally, data for the fiscal year ended May 31, 2015 is included throughout the Management's Discussion and Analysis for reference purposes. The analysis should be read in conjunction with the Hospital's financial statements and related notes to financial statements.

Financial Highlights

- The Hospital's net position decreased \$510,613 in 2017 and increased \$85,399 in 2016.
- The Hospital's operating losses were \$2,927,764 and \$2,639,885 in 2017 and 2016, respectively.
- The Hospital's total assets decreased \$960,423 in 2017 and increased \$385,379 in 2016.

Using the Annual Report

The Hospital's financial statements consist of three statements – a balance sheet, a statement of revenues, expenses and changes in net position; and a statement of cash flows. These financial statements and related notes provide information about the activities of the Hospital.

The Balance Sheet and Statement of Revenues, Expenses and Changes in Net Position

The balance sheet and statement of revenues, expenses and changes in net position report in summary the outcome of this year's activity. These statements are presented on the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Hospital's net position and changes in it. One way to measure the Hospital's financial health or financial position is to review the Hospital's net position. Net position is the difference between assets and liabilities. Over time, increases or decreases in the Hospital's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Hospital's patient base, the quality of service provided to the community, and local economic factors to assess the overall health of the Hospital.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued for the year ending May 31, 2017

The Statement of Cash Flows

The statement of cash flows reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides answers to such questions as "Where did the cash come from?" and "What was cash used for?" and "What was the change in cash balance during the reporting period?"

The Hospital's Net Position

The Hospital's net position is the difference between its assets and liabilities reported on the balance sheet. The Hospital's net position decreased \$510,613 in 2017 as reflected in Table 1 below.

Table 1: Assets, Liabilities and Net Position

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Assets:			
Current assets	\$ 4,373,872	\$ 5,070,070	\$ 4,549,475
Noncurrent cash – internally designated	177,521	-	-
Capital assets, net	<u>2,438,424</u>	<u>2,880,170</u>	<u>3,015,386</u>
Total assets	<u>\$ 6,989,817</u>	<u>\$ 7,950,240</u>	<u>\$ 7,564,861</u>
Liabilities:			
Current liabilities	\$ 2,920,462	\$ 3,082,675	\$ 2,607,461
Long-term liabilities	<u>810,982</u>	<u>1,098,579</u>	<u>1,273,813</u>
Total liabilities	<u>\$ 3,731,444</u>	<u>\$ 4,181,254</u>	<u>\$ 3,881,274</u>
Net position:			
Net investment in capital assets	\$ 1,340,866	\$ 1,466,552	\$ 1,460,016
Unrestricted	<u>1,917,507</u>	<u>2,302,434</u>	<u>2,223,571</u>
Total net position	<u>\$ 3,258,373</u>	<u>\$ 3,768,986</u>	<u>\$ 3,683,587</u>

The Hospital's current assets decreased \$696,198 from 2016 to 2017. The major decreases were in the accounts receivable from patients and prepaid expenses.

The net capital assets of the Hospital decreased \$441,746 during 2017. The Hospital purchased new property and equipment in the amount of \$90,580 and recognized depreciation and amortization expense of \$526,617 and other adjustments of \$5,709 to the capital assets.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
for the year ending May 31, 2017

The Hospital's Net Position, Continued

The Hospital's current liabilities decreased \$162,213 from 2016 to 2017. The most significant decreases relate to the current portion of long-term debt and accrued expenses. These decreases are due to payments made on the total debt of the Hospital and the reduction in the liability for insurance premiums.

There were no additions to long-term debt and principal reductions were \$452,824. The Hospital is current on all debt payments.

Table 2: Operating Results and Changes in Net Position

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Operating revenue:			
Net patient service revenue	\$ 20,507,847	\$ 22,348,376	\$ 23,996,806
Other revenue	<u>298,722</u>	<u>308,502</u>	<u>311,745</u>
Total operating revenues	<u>20,806,569</u>	<u>22,656,878</u>	<u>24,308,551</u>
Operating expenses:			
Salaries and expenses	12,426,220	13,508,013	14,914,611
Contract labor and professional fees	1,899,381	1,850,514	2,120,128
Supplies and drugs	3,155,129	3,163,971	3,608,804
Rent	1,655,802	1,780,297	1,934,216
Depreciation and amortization	526,617	646,834	599,864
Other	<u>4,071,184</u>	<u>4,347,134</u>	<u>4,462,837</u>
Total operating expenses	<u>23,734,333</u>	<u>25,296,763</u>	<u>27,640,460</u>
Operating loss	<u>(2,927,764)</u>	<u>(2,639,885)</u>	<u>(3,331,909)</u>
Nonoperating revenues (expenses):			
Interest expense	(112,677)	(111,131)	(97,788)
Other	(3,002)	(21,858)	1,945
Noncapital contributions	2,441,512	2,195,397	2,459,490
Governmental incentives	<u>46,544</u>	<u>244,589</u>	<u>520,884</u>
Total nonoperating revenues	<u>2,372,377</u>	<u>2,306,997</u>	<u>2,884,531</u>
Excess expenses	<u>(555,387)</u>	<u>(332,888)</u>	<u>(447,378)</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
for the year ending May 31, 2017

The Hospital's Net Position, Continued

Table 2: Operating Results and Changes in Net Position, Continued

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Capital contributions	\$ <u>44,774</u>	\$ <u>418,287</u>	\$ <u>21,069</u>
Change in net position	(510,613)	85,399	(426,309)
Net position, beginning of year	<u>3,768,986</u>	<u>3,683,587</u>	<u>4,109,896</u>
Net position, end of year	\$ <u>3,258,373</u>	\$ <u>3,768,986</u>	\$ <u>3,683,587</u>

Total operating revenues decreased \$1,850,309 in 2017. Total services rendered to patients decreased approximately 8%. Significant decreases were incurred in the Hospital inpatient and outpatient services and also a reduction of visits in the Rural Health Clinics.

The Hospital generally serves as the sole community provider for Taylor County residents. As such, the Hospital has historically been required to meet the needs of its constituents, including those uninsured and under-insured patients, and it makes every attempt to do so in the most effective and cost-efficient means possible. Unfortunately, in spite of efforts to promote the Affordable Care Act (ACA), the level of charity care and bad debts remains high, particularly with the increased copayment and deductible obligations that patients have under their insurance plans. Approximately \$7,242,103 of patient services were absorbed as charity care and bad debts during 2017.

Management has been constantly monitoring the operating expenses of all departments due to the reduced demand in patient services. Operating expenses have been reduced in excess of \$1,500,000 or 6% to offset the reductions in revenues.

Staff reductions and supply cost reductions have been made in virtually all departments of the facility.

Included in the 2017 results are \$46,544 of Medicare and Medicaid meaningful use program revenue. These incentives declined \$198,045 from 2016.

Request for Information

This financial report is designed to provide a general overview of Doctors' Memorial Hospital, Inc.'s finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Chief Executive Officer, P. O. Box 1847, Perry, FL 32348-1847.

DOCTORS' MEMORIAL HOSPITAL, INC.

BALANCE SHEETS
as of May 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current assets:		
Cash	\$ 541,945	\$ 185,874
Patient accounts receivable, net of estimated uncollectibles and contractual adjustments of approximately \$5,806,000 in 2017 and \$6,993,000 in 2016	2,279,789	2,752,587
Estimated third-party payor settlements	125,456	40,478
Supplies	631,661	783,974
Other receivables	94,558	151,762
Prepaid expenses and other current assets	320,882	579,150
Due from TMH	379,581	376,245
Due from Foundation	<u>-</u>	<u>200,000</u>
Total current assets	<u>4,373,872</u>	<u>5,070,070</u>
Noncurrent cash:		
Internally designated by Board	<u>177,521</u>	<u>-</u>
Capital assets:		
Land	250,000	250,000
Construction-in-progress	-	63,715
Depreciable capital assets, net of accumulated depreciation	<u>2,188,424</u>	<u>2,566,455</u>
Total capital assets, net of accumulated depreciation	<u>2,438,424</u>	<u>2,880,170</u>
Total assets	<u>\$ 6,989,817</u>	<u>\$ 7,950,240</u>

	<u>2017</u>	<u>2016</u>
LIABILITIES AND NET POSITION		
Current liabilities:		
Current maturities of long-term debt	\$ 830,313	\$ 995,540
Accounts payable	881,222	585,672
Accrued expenses	<u>1,208,927</u>	<u>1,501,463</u>
Total current liabilities	2,920,462	3,082,675
Long-term debt, excluding current maturities	<u>810,982</u>	<u>1,098,579</u>
Total liabilities	<u>3,731,444</u>	<u>4,181,254</u>
Net position:		
Net investment in capital assets	1,340,866	1,466,552
Unrestricted	<u>1,917,507</u>	<u>2,302,434</u>
Total net position	<u>3,258,373</u>	<u>3,768,986</u>
 Total liabilities and net position	 \$ <u>6,989,817</u>	 \$ <u>7,950,240</u>

See accompanying notes to financial statements.

DOCTORS' MEMORIAL HOSPITAL, INC.

**STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
for the years ended May 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Operating revenue:		
Net patient service revenue (net of provision for bad debts of approximately \$5,752,000 in 2017 and \$5,712,000 in 2016)	\$ 20,507,847	\$ 22,348,376
Other revenue	<u>298,722</u>	<u>308,502</u>
Total operating revenues	<u>20,806,569</u>	<u>22,656,878</u>
Operating expenses:		
Salaries and benefits	12,426,220	13,508,013
Contract labor and professional fees	1,899,381	1,850,514
Supplies and drugs	3,155,129	3,163,971
Insurance	753,811	761,043
Utilities	703,534	733,772
Rent	1,655,802	1,780,297
Repairs and maintenance	643,606	627,889
Depreciation and amortization	526,617	646,834
Purchased services	1,502,898	1,748,446
Public medical assistance fees	200,899	212,973
Other	<u>266,436</u>	<u>263,011</u>
Total operating expenses	<u>23,734,333</u>	<u>25,296,763</u>
Operating loss	<u>(2,927,764)</u>	<u>(2,639,885)</u>
Nonoperating revenues (expenses):		
Interest expense	(112,677)	(111,131)
Loss on disposal of equipment	(5,709)	(29,252)
Investment income	2,707	7,394
Noncapital contributions	2,441,512	2,195,397
Governmental incentives	<u>46,544</u>	<u>244,589</u>
Total nonoperating revenue	<u>2,372,377</u>	<u>2,306,997</u>
Excess expenses before capital contributions	<u>(555,387)</u>	<u>(332,888)</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION, Continued
for the years ended May 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Capital contributions	\$ <u>44,774</u>	\$ <u>418,287</u>
Increase (decrease) in net position	(510,613)	85,399
Net position at beginning of year	<u>3,768,986</u>	<u>3,683,587</u>
Net position at end of year	\$ <u>3,258,373</u>	\$ <u>3,768,986</u>

See accompanying notes to financial statements.

DOCTORS' MEMORIAL HOSPITAL, INC.

STATEMENTS OF CASH FLOWS
for the years ended May 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 20,895,667	\$ 21,949,928
Payments to suppliers and contractors	(8,586,681)	(10,139,938)
Payments to employees for services	(12,718,756)	(13,462,264)
Other revenues	<u>298,722</u>	<u>308,502</u>
Net cash used by operating activities	(<u>111,048</u>)	(<u>1,343,772</u>)
Cash flows from noncapital financing activities:		
Contributions and governmental incentives	<u>1,053,240</u>	<u>1,033,679</u>
Cash flows from capital and related financing activities:		
Contributions	244,774	218,287
Purchase of property and equipment	(90,580)	(362,040)
Payments on long-term debt and capital lease obligations	(452,824)	(419,160)
Proceeds from the issuance of debt	-	709,279
Interest paid on long-term debt	(<u>112,677</u>)	(<u>111,131</u>)
Net cash provided (used) by capital and related financing activities	(<u>411,307</u>)	<u>35,235</u>
Cash flows from investing activities:		
Interest income	<u>2,707</u>	<u>7,394</u>
Net increase (decrease) in cash	533,592	(267,464)
Cash at beginning of year	<u>185,874</u>	<u>453,338</u>
Cash at end of year	\$ <u><u>719,466</u></u>	\$ <u><u>185,874</u></u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

STATEMENTS OF CASH FLOWS, Continued
for the years ended May 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Reconciliation of cash to the balance sheet:		
Cash in current assets	\$ 541,945	\$ 185,874
Internally designated cash	<u>177,521</u>	<u>-</u>
Total cash	\$ <u>719,466</u>	\$ <u>185,874</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$(2,927,764)	\$(2,639,885)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation and amortization	526,617	646,834
In-kind donations of building and equipment rent	1,434,816	1,406,307
Changes in:		
Patient accounts receivable	472,798	(372,970)
Supplies	152,313	108,103
Estimated third-party party settlements, net	(84,978)	(25,478)
Other receivables	57,204	(1,263)
Due from TMH	(3,336)	(130,999)
Prepaid expenses and other current assets	258,268	(165,452)
Accounts payable and accrued expenses	<u>3,014</u>	<u>(168,969)</u>
Net cash used by operating activities	\$(<u>111,048</u>)	\$(<u>1,343,772</u>)

Supplemental disclosures of cash flow information:

- The Hospital entered into a capital lease obligation of approximately \$0- and \$179,000 for new equipment in 2017 and 2016, respectively.
- See Note 11 for information related to noncash contributions.

See accompanying notes to financial statements.

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS

May 31, 2017 and 2016

1. Summary of Significant Accounting Policies

Reporting Entity

Doctors' Memorial Hospital, Inc. (Hospital) is a not-for-profit acute care hospital located in Perry, Florida. The Hospital began operations on May 15, 1992 under an agreement entered into with the Board of County Commissioners of Taylor County (County) to operate the County's facility. The Hospital leases the hospital facility from the County. See Note 11 for leasing information.

The Doctors' Memorial Hospital Foundation, Inc. is a legally separate, tax-exempt, not-for-profit organization established as a 501(c)(3) to generate charitable funds in support of Doctors' Memorial Hospital, Inc. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the Hospital. The Foundation's board is self-perpetuating and consists of community members and hospital staff. The Hospital does not control the timing or amount of receipts from the Foundation. Although the Foundation was legally formed in 2006, there was no material activity until December 2011. At May 31, 2016, the Hospital had recorded \$200,000 due from the Foundation for contributions made to the Hospital, but deposited to the Foundation. These funds were paid to the Hospital during 2017. No other funds were distributed to the Hospital by the Foundation in 2017 and 2016.

The Hospital applies the accounting and reporting guidelines set forth in the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide, *Health Care Organizations* (Guide). One of the purposes of the Guide is to establish the classification of health care organizations based on their operating characteristics. The Hospital has been classified as a governmental health care organization due to the leasing arrangement described above and based on the fact that its board members are appointed by members of the Taylor County Board of County Commissioners and the City of Perry.

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

1. Summary of Significant Accounting Policies, Continued

Enterprise Fund Accounting

The Hospital uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

The Hospital prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the Governmental Accounting Standards Board (GASB).

Provision for Bad Debts and Allowance for Uncollectible Accounts

The provision for bad debts is based on management's assessment of historical and expected net collections, considering business and economic conditions, trends in federal and state governmental health care coverage, and other collection indicators. Throughout the year, management assesses the adequacy of the allowance for uncollectible accounts based upon these trends. The results of this review are then used to make any modification to the provision for bad debts to establish an appropriate allowance for uncollectible accounts. Accounts receivable are written off after collection efforts have been followed under the Hospital's policies.

Supplies

Supplies are stated at the lower of cost or market value, using the first-in, first-out method.

Capital Assets

The Hospital capitalizes asset purchases greater than \$1,500. Capital asset acquisitions are recorded at historical cost. Contributed capital assets are reported at their acquisition value at the time of their donation. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. The estimated useful life is assigned using AHA Useful Lives Guidelines listed below. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the financial statements. Gains and losses on dispositions are recorded in the year of disposal.

Land improvements	15 to 20 Years
Buildings and improvements	20 to 40 Years
Equipment	3 to 7 Years

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

1. Summary of Significant Accounting Policies, Continued

Costs of Borrowing

Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. None of the Hospital's interest cost was capitalized in 2017 and 2016.

Impairment of Long-Lived Assets

The Hospital evaluates on an ongoing basis the recoverability of its assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The impairment loss to be recognized is the amount by which the carrying value of the long-lived asset exceeds the asset's fair value. In most instances, the fair value is determined by discounted estimated future cash flows using an appropriate interest rate. The Hospital has not recorded any impairment charges in the accompanying statements of revenues, expenses and changes in net position for the years ended May 31, 2017 and 2016.

Financing Costs

Costs related to the issuance of long-term debt are expensed in the period incurred.

Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement arrangements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Charity Care

The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenues.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

1. Summary of Significant Accounting Policies, Continued

Income Taxes

The Hospital is a not-for-profit corporation that has been recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code.

The Hospital applies accounting policies that prescribe when to recognize and how to measure the financial statement effects of income tax positions taken or expected to be taken on its income tax returns. These rules require management to evaluate the likelihood that, upon examination by the relevant taxing jurisdictions, those income tax positions would be sustained. Based on that evaluation, the Hospital only recognizes the maximum benefit of each income tax position that is more than 50% likely of being sustained. To the extent that all or a portion of the benefits of an income tax position are not recognized, a liability would be recognized for the unrecognized benefits, along with any interest and penalties that would result from disallowance of the position. Should any such penalties and interest be incurred, they would be recognized as operating expenses.

Based on the results of management's evaluation, no liability is recognized in the accompanying balance sheet for unrecognized income tax positions. Further, no interest or penalties have been accrued or charged to expense as of May 31, 2017 and 2016 or for the years then ended. As required by Internal Revenue Service regulations, the Hospital annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. These returns are subject to possible examination by taxing authorities. For federal income tax purposes, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Estimated Malpractice and Other Self-Insurance Costs

The provisions for estimated medical malpractice claims and other claims under self-insurance plans include estimates of the ultimate costs for both reported claims and claims incurred but not reported.

Net Position

Net position of the Hospital is classified into two components. *Net investment in capital assets* consist of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. *Unrestricted net position* is the remaining net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of *net investment in capital assets*.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued May 31, 2017 and 2016

1. Summary of Significant Accounting Policies, Continued

Operating Revenues and Expenses

The Hospital's statement of revenues, expenses and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services – the Hospital's principal activity. Nonexchange revenues, including taxes, grants, and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Operating expenses are all expenses incurred to provide health care services, other than financing costs.

Grants and Contributions

From time to time, the Hospital receives grants from Taylor County and the State of Florida as well as contributions from individuals and private organizations. Revenues from grants and contributions (including contributions of capital assets) are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenues. Amounts restricted to capital acquisitions are reported after nonoperating revenues and expenses as an addition to net position.

Restricted Resources

When the Hospital has both restricted and unrestricted resources available to finance a particular program it is the Hospital's policy to use restricted resources before unrestricted resources.

Risk Management

The Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years. See Note 10 for additional information related to the Hospital's general and professional coverage and employee health insurance plan.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

1. Summary of Significant Accounting Policies, Continued

Compensated Absences

The Hospital's employees earn vacation days at varying rates depending on years of service and management versus non-management status. The maximum annual carryover is 30 days. Employees are paid accumulated vacation upon leaving the Hospital. Accrued vacation is included in accrued expenses in both 2017 and 2016.

Functional Expenses

The Hospital does not present expense information by functional classification because its resources and activities are primarily related to providing healthcare services. Further, since the Hospital receives substantially all of its resources from providing healthcare services in a manner similar to a business enterprise, other indicators contained in these financial statements are considered important in evaluating how well management has discharged its stewardship responsibilities.

2. Net Patient Service Revenue

The Hospital has arrangements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. The Hospital does not believe that there are any significant credit risks associated with receivables due from third-party payors.

Revenue from the Medicare and Medicaid programs accounted for approximately 36% and 4%, respectively, of the Hospital's net patient revenue for the year ended 2017 and 33% and 6%, respectively of the Hospital's net patient revenue for the year ended 2016.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

The Hospital believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. However, there has been an increase in regulatory initiatives at the state and federal levels including the initiation of the Recovery Audit Contractor (RAC) program and the Medicaid Integrity Contractor (MIC) program. These programs were created to review Medicare and Medicaid claims for medical necessity and coding appropriateness. The RAC's have authority to pursue improper payments with a three year look back from the date the claim was paid. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

2. Net Patient Service Revenue, Continued

A summary of the payment arrangements with major third-party payors follows:

• Medicare

Inpatient acute care services and outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

The Hospital is reimbursed for certain reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare Administrative Contractor (MAC). The Hospital's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the MAC through May 31, 2015.

• Medicaid

Inpatient and outpatient services rendered to Medicaid program beneficiaries were reimbursed under a prospective rate based upon a prior year cost reimbursement methodology through June 30, 2013. Effective July 1, 2013, the Hospital is reimbursed under a new inpatient payment method that utilizes Diagnosis Related Groups (DRGs). For outpatient services, the Hospital reimbursement continues on prospective rate setting methodology as utilized in prior years. The Hospital is reimbursed at a tentative prospective rate, with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary. The Hospital's Medicaid cost reports have been audited through May 31, 2014.

The Hospital recorded revenue of \$406,630 and \$730,815 during 2017 and 2016, respectively for funding from the State of Florida under the Medicaid Rural Financial Assistance Program (Program). For 2017 and 2016, this amount has two components. The two components are regular DSH payments and low income pool payments.

	<u>2017</u>	<u>2016</u>
DSH	\$ 336,620	\$ 368,987
Low income pool payments	<u>70,010</u>	<u>361,828</u>
Total	\$ <u>406,630</u>	\$ <u>730,815</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

2. Net Patient Service Revenue, Continued

- Medicaid, Continued

Program proceeds are based on an allocation of a fixed sum appropriated by the Florida Legislature to be distributed to eligible rural hospitals based on the level of indigent and Medicaid care provided. Such amounts have been recognized as net patient service revenue in the accompanying statements of revenues, expenses and changes in net position.

- Other Payors

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

- Uninsured Patients

In October 2015, the Hospital updated its Financial Assistance Policy (FAP) in accordance with Internal Revenue Code Section 501(r). Based on the FAP, following a determination of financial assistance eligibility, an individual will not be charged more than the Amounts Generally Billed (AGB) for emergency or other medical care provided to individuals with insurance covering that care. AGB is calculated under a prospective Medicare based method and represents amounts that Medicare (including deductibles and coinsurance paid by the patient) would be expected to pay. The Hospital recognized discounts from established charges to uninsured patients of approximately \$1,490,000 and \$1,809,000 in 2017 and 2016, respectively.

3. Un-sponsored Community Benefit and Uncompensated Services

Community benefit is a planned, managed, organized, and measured approach to a healthcare organization's participation in meeting identified community health needs. It implies collaboration with a "community" to "benefit" its residents, particularly the poor and other underserved groups, by improving health status and quality of life. Community benefit projects and services are identified by healthcare organizations in response to findings of a community health assessment, strategic and/or clerical priorities, and partnership areas of attention.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

3. Un-sponsored Community Benefit and Uncompensated Services, Continued

Community benefit categories include financial assistance, community health services, health professions education and donations. The Hospital has a long history of providing community benefits, although these benefits have not been quantified by the Hospital.

The Hospital has policies providing financial assistance for patients requiring care but have limited or no means to pay for that care. These policies provide free or discounted healthcare and health-related services to persons who qualify under certain income and assets criteria. The Hospital maintains records to identify and monitor the level of financial assistance it provides.

Charges for uncompensated services for 2017 and 2016 were \$39,265,217 and \$40,574,982, respectively.

Uncompensated care includes charity and indigent care services of \$1,489,885 and \$1,808,611 in 2017 and 2016, respectively. The cost of charity and indigent care services provided during 2017 and 2016 was approximately \$594,000 and \$730,000, respectively computed by applying a total cost factor to the charges forgone.

The following is a summary of uncompensated services and a reconciliation of gross patient charges to net patient service revenue for 2017 and 2016.

	<u>2017</u>	<u>2016</u>
Gross patient charges	\$ <u>59,773,064</u>	\$ <u>62,923,358</u>
Uncompensated services:		
Charity and indigent care	1,489,885	1,808,611
Medicare	15,794,114	16,968,120
Medicaid	5,566,022	5,360,458
Other allowances	10,662,978	10,725,716
Bad debts	<u>5,752,218</u>	<u>5,712,077</u>
Total uncompensated care	<u>39,265,217</u>	<u>40,574,982</u>
Net patient service revenue	\$ <u>20,507,847</u>	\$ <u>22,348,376</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

3. Un-sponsored Community Benefit and Uncompensated Services, Continued

In addition to direct financial assistance, the Hospital provides benefits for the broader community. The cost of providing these community benefits can exceed the revenue sources available. Examples of the benefits provided by the Hospital and general definitions regarding those benefits are described below:

- Community health services include activities carried out to improve community health. They extend beyond patient care activities and are usually subsidized by the health care organization. Examples include community health education, counseling, and support services and health care screenings.
- Health professions education includes education provided in clinical settings such as internships and programs for physicians, nurses, and allied health professionals. Also included are scholarships for health professional education related to providing community health improvement services and specialty in-service programs to professionals in the community.
- Donations include funds and in-kind services benefitting the community-at-large.

4. Deposits

The carrying amount of deposits included in the Hospital's balance sheet is as follows:

	<u>2017</u>	<u>2016</u>
Cash	\$ <u>719,466</u>	\$ <u>185,874</u>

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Hospital will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Hospital does not have a deposit policy for custodial credit risk. At May 31, 2017 and 2016, the Hospital's bank deposits were not entirely insured or collateralized. Amounts exposed to custodial credit risk at May 31, 2017 and 2016 approximated \$457,000 and \$204,000.

The Board retains control over designated cash and may at its discretion subsequently use for other purposes.

Authorized investment types include certificates of deposit, direct obligations of the United States Treasury, obligations of federal agencies, asset-backed or mortgage-backed securities, commercial paper, bankers' acceptances, intermediate-term corporate obligations and repurchase agreements. The Hospital had no investments in 2017 or 2016.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

5. Accounts Receivable and Payable

Patient accounts receivable and accounts payable (including accrued expenses) reported as current assets and liabilities by the Hospital at May 31, 2017 and 2016 consisted of these amounts:

	<u>2017</u>	<u>2016</u>
<u>Patient Accounts Receivable</u>		
Receivable from patients and their insurance carriers	\$ 5,115,218	\$ 6,019,296
Receivable from Medicare	2,198,536	2,458,372
Receivable from Medicaid	<u>771,617</u>	<u>1,268,172</u>
Total patient accounts receivable	8,085,371	9,745,840
Less allowance for uncollectible amounts and contractual adjustments	<u>(5,805,582)</u>	<u>(6,993,253)</u>
Patient accounts receivable, net	\$ <u>2,279,789</u>	\$ <u>2,752,587</u>
<u>Accounts Payable and Accrued Expenses</u>		
Payable to employees (including payroll taxes)	\$ 758,839	\$ 779,073
Payable to suppliers	1,250,995	1,224,835
Other	<u>80,315</u>	<u>83,227</u>
Total accounts payable and accrued expenses	\$ <u>2,090,149</u>	\$ <u>2,087,135</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 20166. Capital Assets

Capital asset changes for the years ended May 31, 2017 and 2016 were as follows:

	<u>Balance</u> <u>May 31, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Balance</u> <u>May 31, 2017</u>
Land	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Construction-in-progress	<u>63,715</u>	<u>-</u>	<u>-</u>	<u>(63,715)</u>	<u>-</u>
Total capital assets not being depreciated	<u>313,715</u>	<u>-</u>	<u>-</u>	<u>(63,715)</u>	<u>250,000</u>
Buildings and improvements	2,364,611	22,768	(73,797)	63,715	2,377,297
Equipment	<u>11,368,151</u>	<u>67,812</u>	<u>(892,503)</u>	<u>-</u>	<u>10,543,460</u>
Total capital assets being depreciated	<u>13,732,762</u>	<u>90,580</u>	<u>(966,300)</u>	<u>63,715</u>	<u>12,920,757</u>
Less accumulated depreciation for:					
Buildings and improvements	875,651	152,724	(69,626)	-	958,749
Equipment	<u>10,290,656</u>	<u>373,893</u>	<u>(890,965)</u>	<u>-</u>	<u>9,773,584</u>
Total accumulated depreciation	<u>11,166,307</u>	<u>526,617</u>	<u>(960,591)</u>	<u>-</u>	<u>10,732,333</u>
Capital assets being depreciated, net	<u>2,566,455</u>	<u>(436,037)</u>	<u>(5,709)</u>	<u>63,715</u>	<u>2,188,424</u>
Total capital assets, net	\$ <u>2,880,170</u>	\$ <u>(436,037)</u>	\$ <u>(5,709)</u>	\$ <u>-</u>	\$ <u>2,438,424</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 20166. Capital Assets, Continued

	<u>Balance</u> <u>May 31, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Balance</u> <u>May 31, 2016</u>
Land	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Construction-in-progress	<u>8,695</u>	<u>55,020</u>	<u>-</u>	<u>-</u>	<u>63,715</u>
Total capital assets not being depreciated	<u>258,695</u>	<u>55,020</u>	<u>-</u>	<u>-</u>	<u>313,715</u>
Buildings and improvements	2,305,656	58,955	-	-	2,364,611
Equipment	<u>11,198,811</u>	<u>430,855</u>	<u>(261,515)</u>	<u>-</u>	<u>11,368,151</u>
Total capital assets being depreciated	<u>13,504,467</u>	<u>489,810</u>	<u>(261,515)</u>	<u>-</u>	<u>13,732,762</u>
Less accumulated depreciation for:					
Buildings and improvements	734,586	141,065	-	-	875,651
Equipment	<u>10,013,190</u>	<u>505,769</u>	<u>(228,303)</u>	<u>-</u>	<u>10,290,656</u>
Total accumulated depreciation	<u>10,747,776</u>	<u>646,834</u>	<u>(228,303)</u>	<u>-</u>	<u>11,166,307</u>
Capital assets being depreciated, net	<u>2,756,691</u>	<u>(157,024)</u>	<u>(33,212)</u>	<u>-</u>	<u>2,566,455</u>
Total capital assets, net	<u>\$ 3,015,386</u>	<u>\$(102,004)</u>	<u>\$(33,212)</u>	<u>\$ -</u>	<u>\$ 2,880,170</u>

Accumulated amortization for equipment under capital lease obligations was approximately \$132,000 and \$304,000 with original cost of approximately \$249,000 and \$552,000 at May 31, 2017 and 2016, respectively.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

7. Long-Term Debt

A schedule of changes in the Hospital's long-term debt for 2017 and 2016 follows:

	Balance May 31, 2016	Additions	Retirements	Balance May 31, 2017	Amounts Due In One Year
Line-of-credit	\$ 426,217	\$ -	\$(39,355)	\$ 386,862	\$ 386,862
Citizens Bank note	257,617	-	(52,634)	204,983	55,832
Shugar Trust note	459,878	-	(92,912)	366,966	99,127
Prime Meridian					
Bank note	465,741	-	(68,399)	397,342	71,460
G.E. lease	46,297	-	(13,831)	32,466	14,915
Stryker lease	25,039	-	(25,039)	-	-
NEC lease	19,337	-	(19,337)	-	-
VAR Lease	139,714	-	(43,913)	95,801	45,242
Florida WellCare repayment	<u>254,279</u>	<u>-</u>	<u>(97,404)</u>	<u>156,875</u>	<u>156,875</u>
Total	\$ <u>2,094,119</u>	\$ <u>-</u>	\$(<u>452,824</u>)	\$ <u>1,641,295</u>	\$ <u>830,313</u>

	Balance May 31, 2015	Additions	Retirements	Balance May 31, 2016	Amounts Due In One Year
Line-of-credit	\$ -	\$ 455,000	\$(28,783)	\$ 426,217	\$ 426,217
Citizens Bank note	307,142	-	(49,525)	257,617	52,588
Shugar Trust note	547,966	-	(88,088)	459,878	92,905
Prime Meridian					
Bank note	531,017	-	(65,276)	465,741	67,332
G.E. lease	59,131	-	(12,834)	46,297	13,932
Stryker lease	72,926	-	(47,887)	25,039	25,039
NEC lease	37,191	-	(17,854)	19,337	19,337
VAR Lease	-	178,830	(39,116)	139,714	43,911
Florida WellCare repayment	-	254,279	-	254,279	254,279
Florida LIP repayment	<u>69,797</u>	<u>-</u>	<u>(69,797)</u>	<u>-</u>	<u>-</u>
Total	\$ <u>1,625,170</u>	\$ <u>888,109</u>	\$(<u>419,160</u>)	\$ <u>2,094,119</u>	\$ <u>995,540</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

7. Long-Term Debt, Continued

The terms and due dates of the Hospital's long-term debt, including capital lease obligations, at May 31, 2017 and 2016, follows:

- Line-of-credit – \$600,000 limit, interest payable monthly at prime plus 1.00% (between 5.00% and 18.00%), adjusted daily, principal due on demand, collateralized by accounts receivable and real estate.
- Citizens Bank note – dated October 2010, payable in monthly installments of approximately \$6,000, variable interest rate, due October 2020, collateralized by the Medical Plaza building.
- Shugar Trust note – dated October 2010, payable in monthly installments of approximately \$10,000, 5.50% interest rate through October 2015, 6.50% interest rate from November 2015 through maturity, due October 2020, collateralized by the Medical Plaza building.
- Prime Meridian Bank note – dated April 2014, payable in monthly installments of approximately \$7,000, interest rate at 4.50%, due June 2022, collateralized by equipment.
- G.E. lease – dated March 2014, payable in monthly installments of approximately \$1,000, interest rate at 7.20%, due May 2019, collateralized by equipment.
- Stryker lease – dated November 2011, payable in monthly installments of approximately \$4,000, interest rate at 5.99%, due November 2016, collateralized by leased orthopedic surgery equipment.
- NEC lease – dated May 2012, payable in monthly installments of approximately \$2,000, interest rate at 8.00%, due May 2017, collateralized by leased phone system equipment.
- VAR lease – dated April 2015, payable in monthly installments of approximately \$4,000, interest rate at 2.99%, due June 2019, collateralized by leased computer equipment.
- Florida WellCare repayment – Florida WellCare repayment in the original amount of \$254,279. Terms of repayment are unknown as the Hospital is currently under negotiations with WellCare to establish a repayment plan for the overpayment. This settlement is to repay overpayments that were received due to a WellCare computer system error.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

7. Long-Term Debt, Continued

- Florida LIP repayment – State of Florida low income pool repayment in the amount of \$503,000, payable in 36 monthly installments of \$14,000, at 0.00% interest, final payment due October 2015. This settlement with Florida Medicaid is to repay an overpayment that was received due to a State compute error.

Scheduled principal and interest repayments on long-term debt are as follows:

Year Ending May 31	Long-Term Debt and Settlements		Capital Lease Obligations	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 770,156	\$ 48,481	\$ 60,157	\$ 4,090
2019	239,829	35,069	62,638	1,608
2020	254,029	20,870	5,472	18
2021	158,087	7,504	-	-
2022	85,735	2,477	-	-
2023	<u>5,192</u>	<u>28</u>	<u>-</u>	<u>-</u>
Total	\$ <u>1,513,028</u>	\$ <u>114,429</u>	\$ <u>128,267</u>	\$ <u>5,716</u>

8. Concentration of Credit Risk

The Hospital grants credit without collateral to patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at May 31, 2017 and 2016, was as follows:

	<u>2017</u>	<u>2016</u>
Medicare	27%	25%
Medicaid	9%	13%
Blue Cross	8%	9%
Other third-party payors	18%	19%
Patients	<u>38%</u>	<u>34%</u>
Total	<u>100%</u>	<u>100%</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

9. Retirement Plan

The Hospital offers its employees participation in the *Doctor's Memorial Hospital 401(k) Profit Sharing Plan* which is a qualified defined contribution plan and is administered by Lincoln Financial Services. Each year, participants may contribute up to 100% of pre-tax annual compensation as defined in the plan. Participants who have attained age 50 are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The Hospital may provide a matching contribution as determined by the Hospital with respect to each plan year's eligible participants. The Hospital may also make an additional discretionary contribution to the plan based on each participant's annual compensation. In order to qualify for the match and discretionary contributions, the participant must have completed 1,000 hours of service during the plan year and be employed by the Hospital on the last day of the plan year. Contributions that were made by the Hospital for the defined contribution plan amounted to \$-0- in 2017 and 2016. As of May 31, 2017 and 2016, the Hospital did not owe any amount to the plan.

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants hired before October 1, 2014, are 100% vested in the Hospital's contributions after two years of service. For participants hired on or after October 1, 2014, vesting in the Hospital's contributions occurs in 20% increments over five years of credited service. Any nonvested Hospital contributions and related earnings are forfeited if the participant terminates employment prior to vesting. Forfeited accounts can be used to reduce future employer contributions and to pay plan expenses.

10. Commitments and Contingencies

Health Insurance Liability Coverage

Since September 1, 2013, the Hospital is no longer self-insured for employee health insurance, but pays a portion of each employee's health insurance premiums based on type of coverage. Expense related to the Hospital's portion of the health insurance premiums is reported in total operating expenses on the statement of revenues, expenses, and changes in net position.

Workers' Compensation

The Hospital has incurred a small number of workers' compensation claims and, in the opinion of management, the liability of the Hospital will be within the limits of the coverage of the workers' compensation and employer's liability policy.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

10. Commitments and Contingencies, Continued

Professional and General Liability/Medical Malpractice

Professional liability/medical malpractice coverage for the Hospital is supplied on a claims-made basis by Professional Security Insurance Company, which underwrites the medical malpractice risk of the Hospital. The adequacy of the coverage provided and the funding levels are reviewed annually by independent actuaries and consultants. The professional liability/medical malpractice insurance has liability limits of \$1,000,000 per claim with an aggregate limit of \$3,000,000.

Directors and Officers

The Hospital is insured for directors and officers (D&O) coverage. Maximum aggregate for all claims, including defense costs, is \$4,000,000.

Litigation

The Hospital is involved in litigation and regulatory investigations arising in the course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Hospital's future financial position or results from operations.

Operating leases

The Hospital leases various equipment and facilities under operating leases expiring at various dates through 2021. Total rental expense in 2017 and 2016 for all operating leases was approximately \$1,656,000 and \$1,780,000, respectively. See Note 11 for disclosures relating to the County lease agreement.

The following is a schedule by year of future minimum lease payments for equipment under operating leases as of May 31, 2017, that have initial or remaining lease terms in excess of one year.

<u>Year Ending</u>	<u>Amount at May 31</u>
2018	\$ 43,258
2019	43,258
2020	43,258
2021	<u>18,024</u>
Total	\$ <u>147,798</u>

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

11. Facility Lease and County Contributions

The Hospital and the County entered into a renewable lease agreement (Agreement) which expired on November 19, 2005 and renewed automatically for two additional four-year terms. In November 2013, the lease agreement with the County was renewed again with expiration set for September 2023 with an automatic renewal for a five year term. The Agreement provides that the Hospital will operate the County's facility as a not-for-profit hospital under the laws of the State of Florida. Additionally, the Hospital pays the County \$150 annually for the use of the facility and the Hospital pays all related maintenance and other costs.

During 2003, the County funded the construction of a replacement facility to be used by the Hospital. In May 2003, the Hospital moved to the new facility and began operating the new facility under the existing lease with the County.

GAAP requires the fair value of this rental arrangement with the County to be reported as revenue and a corresponding rent expense. The square footage under the lease is 96,000 for 2017 and 2016. The fair rental value has been determined to be \$12.50 per square foot for both years. Accordingly, \$1,200,000 has been reflected as rental expense and noncapital contributions in the accompanying statement of revenues, expenses, and changes in net position for the years ended May 31, 2017 and 2016.

In recent years, the County has made equipment purchases for the Hospital yet retained the ownership of the said equipment. The Hospital records the value of the use of the equipment by recording an equipment rental expense and noncapital contribution valued over the estimated life of the equipment. The rental expense and noncapital contribution recognized for the use of equipment was approximately \$235,000 and \$198,000 for the years ended May 31, 2017 and 2016.

The County also subsidizes the Hospital's ambulance service. County contributions for this service are reported in nonoperating revenues and amounted to \$450,000 for both 2017 and 2016.

12. Fair Values of Financial Instruments

The following methods and assumptions were used by the Hospital in estimating the fair value of its financial instruments:

- *Cash, estimated third-party payor settlements, accounts payable and accrued expenses:* The carrying amount reported in the balance sheet approximates their fair value due to the short-term nature of these instruments.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

May 31, 2017 and 2016

12. Fair Values of Financial Instruments, Continued

- *Long-term debt:* The fair value of the Hospital's remaining long-term debt is estimated using discounted cash flow analyses, based on the Hospital's current incremental borrowing rates for similar types of borrowing arrangements.

The carrying amounts and fair values of the Hospital's long-term debt, excluding capital leases, at May 31, 2017 and 2016 are as follows:

	2017		2016	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Long-term debt	\$ <u>1,513,028</u>	\$ <u>1,526,169</u>	\$ <u>1,863,732</u>	\$ <u>1,893,792</u>

13. Healthcare Compliance Plan

The healthcare industry has been subjected to increased scrutiny from governmental agencies at both the federal and state level with respect to compliance with regulations. Areas of noncompliance identified at the national level include Medicare and Medicaid, Internal Revenue Service, and other regulations governing the healthcare industry. In addition, the Reform Legislation includes provisions aimed at reducing fraud, waste, and abuse in the healthcare industry. These provisions allocate significant additional resources to federal enforcement agencies and expand the use of private contractors to recover potentially inappropriate Medicare and Medicaid payments. The Hospital has implemented a compliance plan focusing on such issues. There can be no assurance that the Hospital will not be subjected to future investigations with accompanying monetary damages.

14. Health Care Reform

There has been increasing pressure on Congress and some state legislatures to control and reduce the cost of healthcare at the national and the state levels. Legislation has been passed that includes cost controls on healthcare providers, insurance market reforms, delivery system reforms and various individual and business mandates among other provisions. The costs of these provisions are and will be funded in part by reductions in payments by government programs, including Medicare and Medicaid. There can be no assurance that these changes will not adversely affect the Hospital.

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

15. Leased Facilities

The Hospital rents clinic space in Mayo, Florida from the Lafayette County Board of County Commissioners. The lease began December 2011 and was extended in December 2016 to expire in December 2021. The facility is currently rented for approximately \$3,000 per month. The total rent paid was approximately \$50,000 and \$56,000 for the years ended May 31, 2017 and 2016, respectively.

The Hospital rents clinic space in Steinhatchee, Florida from the Taylor County School Board. The terms of this lease began April 2010 and was renewed March 2013 on a month-to-month basis. The facility is currently rented for \$283 per month. The total rent was approximately \$3,000 for the years ended May 31, 2017 and 2016.

The future minimum lease payments for these leases are as follows:

<u>May 31</u>	<u>Minimum Lease Payments</u>
2018	\$ 41,000
2019	41,000
2020	41,000
2021	41,000
2022	<u>22,000</u>
Total	\$ <u>186,000</u>

16. Related Party Transactions

During 2015, the Hospital contracted with Tallahassee Memorial Healthcare, Inc. to provide Chief Executive Officer and Chief Clinical Officer services. The Hospital paid approximately \$322,000 and \$197,000 for these services for the years ended May 31, 2017 and 2016, respectively. Tallahassee Memorial Healthcare, Inc. was also represented on the Hospital's board of directors for the years ended May 31, 2017 and 2016.

A performance incentive program was also agreed to by the Hospital and Tallahassee Memorial Healthcare, Inc. Under this program, Tallahassee Memorial Healthcare, Inc. may be required to pay a performance incentive to the Hospital if certain conditions are met. For fiscal years 2017 and 2016, the performance incentive recognized in noncapital contributions

Continued

DOCTORS' MEMORIAL HOSPITAL, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
May 31, 2017 and 2016

16. Related Party Transactions, Continued

by the Hospital is approximately \$555,000 and \$333,000, respectively. A portion of the amounts payable to Tallahassee Memorial Healthcare, Inc. for services performed during the year was offset against the performance incentive. The resulting amount due from Tallahassee Memorial Healthcare, Inc. is approximately \$380,000 and \$376,000 as of May 31, 2017 and 2016, respectively, and is reported in current assets.

17. Electronic Health Record Incentive Payments

The Health Information Technology for Economic and Clinical Health Act (HITECH Act) was enacted into law on February 17, 2009 as part of the American Recovery and Reinvestment Act of 2009 (ARRA). The HITECH Act includes provisions designed to increase the use of Electronic Health Records (EHR) by both physicians and hospitals. Beginning with federal fiscal year 2011 and extending through federal fiscal year 2016, eligible hospitals participating in the Medicare and Medicaid programs are eligible for reimbursement incentives based on successfully demonstrating meaningful use of its certified EHR technology. Conversely, those hospitals that do not successfully demonstrate meaningful use of EHR technology are subject to reductions in Medicare reimbursements beginning in FY 2015. On July 13, 2010, the Department of Health and Human Services (DHHS) released final meaningful use regulations. Meaningful use criteria are divided into three distinct stages: I, II and III. The final rules specify the initial criteria for physicians and eligible hospitals necessary to qualify for incentive payments; calculation of the incentive payment amounts; payment adjustments under Medicare for covered professional services and inpatient hospital services; eligible hospitals failing to demonstrate meaningful use of certified EHR technology; and other program participation requirements.

The final rule set the earliest interim payment date for the incentive payment at May 2011. The first year of the Medicare portion of the program is defined as the federal government fiscal year October 1, 2010 to September 30, 2011.

The Hospital recognizes income related to Medicare and Medicaid incentive payments using a gain contingency model. Under this model, the income from incentive payments is recorded entirely in the period in which the last remaining contingency is resolved.

The Hospital successfully demonstrated meeting meaningful use of its certified EHR technology prior to May 31, 2015. Incentive revenues from Medicare and Medicaid for 2017 and 2016 were approximately \$47,000 and \$245,000, respectively. These incentive payments are included with total nonoperating revenues on the statement of revenues, expenses, and changes in net position. As of May 31, 2016, the Hospital has received all eligible Hospital incentive payments from Medicare and Medicaid.

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

INDEPENDENT AUDITOR'S REPORT ON 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

Board of Directors
Doctors' Memorial Hospital, Inc.
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 Doctors' Memorial Hospital, Inc. (Hospital), which comprise the balance sheet as of May 31, 2017, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 26, 2017.

Internal Control Over Financial Reporting

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

Continued

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hospital's financial statements are free of 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 the 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.

DRAFFIN + TUCKER, LLP

Albany, Georgia
September 26, 2017

MARK WIGGINS, TAX COLLECTOR
OFFICE OF THE TAX COLLECTOR
Taylor County • Post Office Box 30
Perry, Florida 32348-0030

Property Tax Office
Taylor County Courthouse

Phone 850-838-3580
Fax 850-838-3543

November 8, 2017

Honorable Pam Feagle
Taylor County Board of County Commissioners
Perry, FL 32347

RE: Amended Copy Deerwood at the Beaches Subdivision
Parcel: R06649-841 deleted—combined with R06649-843

Dear Mrs. Feagle,

I understand there is a question about the parcel that was deleted from
The Deerwood Subdivision.

I received the certification from Kenneth Dudley on July 11, 2017 on all
MSBU parcels. The parcel in question was combined with parcel R06649-843
in August 2017 which was after Kenneth had received parcel information from
the Property Appraiser's office.

I contacted Kenneth after this was found and I have attached his reply to me regarding
this issue, in which he told me not to add \$35.00 to the combined parcel.

I am sorry for any confusion but sometimes this will happen because the Property
Appraiser's office is still making changes to the tax roll after certification is received.

Sincerely,



Mark Wiggins
Taylor County Tax Collector

MW/ke



Forest Capital of the South



From: KIM EASTMAN [<mailto:keastman@taylorcountytaxcollector.com>]

Sent: Tuesday, October 10, 2017 10:29 AM

To: Kenneth Dudley <county.engineer@taylorcountygov.com>

Subject: deerwood

Hi Kenneth,

One of the parcels that you had on your list for the special assessment of deerwood has been deleted.

The parcel #R06649-841 and I spoke to Ben Lavalle in the PA's office and he said that parcel was combined with R06649-843.

You don't have to correct anything, just approve this for me and I will take care of it.

Thanks,

Kim

Kim Eastman
Tax Manager
Taylor County Tax Collector's Office
850-838-3580

2

From: Kenneth Dudley [<mailto:county.engineer@taylorcountygov.com>]
Sent: Tuesday, October 10, 2017 1:06 PM
To: keastman@taylorcountytaxcollector.com
Subject: RE: deerwood

OK.

This action recombines the previously split Lot 1 of Block D and therefore would not require any action since R06649-843 is currently assessed for 4 lots.

KIM EASTMAN

From: Kenneth Dudley <county.engineer@taylorcountygov.com>
Sent: Tuesday, October 10, 2017 4:01 PM
To: keastman@taylorcountytaxcollector.com
Subject: Re: deerwood

(4)

Maybe \$35 wont much of an effect

----- Original message -----

From: KIM EASTMAN <keastman@taylorcountytaxcollector.com>
Date: 10/10/17 3:41 PM (GMT-05:00)
To: Kenneth Dudley <county.engineer@taylorcountygov.com>
Subject: RE: deerwood

But, R06649-841 has an deerwood assessment of \$35. and it will be deleted for 2017.

(3)

14



Bill Blue
County Judge

Office of the County Court Third Judicial Circuit of Florida

P.O. Box 914 • Perry, FL 32348
Phone: (850) 838-3510 • Fax: (850) 838-3548

Beth Anne Roland
Judicial Assistant
roland.bethanne@jud3.flcourts.org

November 6, 2017

Taylor County Board of County Commissioners
201 E Green St
Perry, FL 32347

Dear Chairman Feagle and Honorable Board Members,

Thank you for your service and assistance on various matters over the last four years.

I am requesting you enlarge the second floor courtroom by extending it into the space being vacated by the Supervisor of Elections.

This should come as no surprise. I have mentioned to several of you, if not all of you, the need for a second, full-size, courtroom. As you know, there have been numerous occasions when we have had three or four courts operating at once. On other occasions, Judge Parker and I have had to pick juries and try separate cases on the same day. There is simply more court occurring in our courthouse than one large courtroom can consistently accommodate in a calendar month.

The second floor courtroom is beautiful. However, the second floor courtroom is too small for most of the courts that I preside over. The fire code capacity in the second floor courtroom is 50 people, however the gallery will not seat 50 people and the gallery is too small to pick a felony jury or a civil jury. Depending upon how many prospective jurors appear for a misdemeanor trial, the gallery can be too small to pick a misdemeanor jury. The gallery is also too small for dependency, juvenile, and truancy cases. Even the "well" of the courtroom, the portion of the courtroom between the bench and the gallery, is too small to accommodate all of the lawyers and participants on the dependency docket.

The second floor courtroom is excellent for non-jury trials and evidentiary hearings, but that is about all.

The first thing everyone mentions when enlarging the second floor courtroom is being discussed is access to the stairwell. There are stairwells on both ends of all three floors. Every Monday, prisoners are brought to the third floor courtroom via the stairs. There are a number of options available for providing access to the stairs.

If designed correctly, it may be possible to make a new, larger second floor courtroom accommodate multiple, different judicial purposes at the same time.

I respectfully request that you approve my request to enlarge the second floor courtroom, and extend it into the space being vacated by the Supervisor of Elections. I also request that you allow me to work with the County Engineer and Count Manager on the layout and design of the second floor courtroom.

Sincerely,

Bill Blue, County Judge

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL OF AN EASEMENT AGREEMENT ALLOWING SUWANEE RIVER WATER MANAGEMENT DISTRICT TO INSTALL A MONITORING WELL ON THE HAMPTON SPRINGS SITE.

MEETING DATE REQUESTED:

NOVEMBER 20, 2017

Statement of Issue:

SUWANEE RIVER WATER MANAGEMENT DISTRICT IS REQUESTING APPROVAL OF EASEMENT TO INSTALL A MONITORING WELL.

Recommended Action:

Fiscal Impact:

N/A

Budgeted Expense:

Submitted By:

KEITH ROWELL, SUWANEE RIVER WATER MANAGEMENT DISTRICT

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: SUWANEE RIVER WATER MANAGEMENT DISTRICT CONVEYED A PARCEL OF LAND TO THE BOARD OF COUNTY COMMISSIONERS IN JULY, 2017. THE RECORDED DEED OF CONVEYANCE INCLUDES A RESERVATION OF EASEMENT ALLOWING FOR THE INSTALLATION OF MONITORING WELLS ON THE HAMPTON SPRINGS SITE.

Options:

Attachments:

**EASEMENT AGREEMENT
EXHIBIT "A"**

Prepared by and return to:
Davis, Schnitker, Reeves
& Browning, P.A.
519 West Base Street
Madison, Florida 32340
File No.:

_____[Space Above This Line For Recording Data]_____

NON-EXCLUSIVE EASEMENT FOR MONITORING WELL

THIS EASEMENT is made and entered into on this _____ day of _____, 2017, by and between TAYLOR COUNTY, a political subdivision of the State of Florida, whose mailing address is 201 E. Green Street, Perry, Florida 32347 (hereinafter referred to as the "GRANTOR"), and the SUWANNEE RIVER WATER MANAGEMENT DISTRICT, a Florida Statutes Chapter 373 Water Management District, having a mailing address of 9225 CR 49, Live Oak, Florida 32060 (hereinafter referred to as the "DISTRICT");

WHEREAS, at present the GRANTOR owns the following described real property in Taylor County, Florida (hereinafter the "Property"):

Commence at the Southwest corner of the Northwest quarter of the Northeast quarter of Section 6, Township 5 South, Range 7 East and run S 87 degrees 52' 59" E 441.82 feet to the Southerly right-of-way of Old U.S. Highway No. 98. At the point of curvature (Sta. No, 38 + 27.45) thence run N 04 degrees 14' 34" E 100.00 feet to the Northerly R/W of said highway and the POINT OF BEGINNING; thence from said P.O.B. run in an Easterly direction along the said R/W line along the arc of a curve concave to the North, having a radius of 905.37 feet to an arc distance of 27.00 feet; thence run N 01 degrees 33' 45" E 100.00 feet; thence run N 85 degrees 45' 26" W, 150 feet, more or less to the Easterly bank of Spring Creek, thence run in a Southerly direction along said bank of creek, 100 feet to the Northerly R/W line of Old U.S. Highway No 98; thence run S 85 degrees 45' 26" E along said R/W line 112.83 feet to the P.O.B. said parcel contains 0.30 acre, more or less, and is located in the Northwest quarter of the Northeast quarter of Section 6, Township 5 South, R7E, Taylor County, Florida.

ALSO LESS; Commence at the SW corner of NW ¼ of NE ¼ Sec. 6, T5S, R7E, and run thence East 250.00 feet; thence S 83 degrees 44' E, 198.65 feet; thence N 6 degrees 16' E 100.0 feet to the Northerly boundary of a road, said point being the point of curve, said curve having a radius of 904.93 feet and a central angle of

23 degree 14', thence Easterly along said boundary of said road along a curve to the left 17.0 feet to the point of beginning. From said point of beginning continue thence Easterly along said boundary of said road along aforementioned curve 325.90 feet, thence N 00 degree 05' W, 100.00 feet, thence S 84 degree 56' W 326.28 feet, thence S 1 degree 23' E 100.0 feet back to point of beginning. Containing 0.80 acres more or less and being in the NW ¼ of the NE ¼ of Section 6, Township 5 South, Range 7 East, Taylor County, Florida.

AND ALSO LESS; A parcel of land 100 feet wide, the center line of which is properly described as; Commencing at the Southwest corner of the Northwest Quarter of the Northeast Quarter (NW ¼ of NE ¼) of Section 6, Township 5 South, Range 7 East, thence run East 250 feet; thence North 50 feet to the center line of the Western end of the Certain Bridge Abutment at the beginning of State Road 30 (now abandoned) for a point of beginning; thence from said point of beginning, run South 83 degrees 44 minutes East 198.65 feet to the point of a 6 degree curve to the left, thence along said curve line 387.2 feet to Highway S-356.

Together with all improvements situated thereon.

The said described lands lying and being situated in Taylor County, Florida.

PROPERTY APPRAISER'S I.D. NO, RO-5993-000

and,

WHEREAS, the DISTRICT desires the right to construct, operate and maintain one or more monitoring wells on the Property, together with an easement over, under and through the Property for such purposes; and,

WHEREAS, the GRANTOR desires to grant to DISTRICT such an easement on the terms and conditions set out herein.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the GRANTOR does hereby voluntarily grant, create, convey, permit and establish to the DISTRICT, the right and an easement to locate, install, construct, place, alter, improve, operate, inspect, monitor, maintain, replace, rebuild and remove one or more monitoring wells, together equipment and structures ancillary thereto, for all purposes including without limitation research and scientific purposes, and to collect data to assist the DISTRICT in monitoring water levels, on and under the Property, together with an easement for ingress, egress and utilities over, under and through the Property for such purposes, on the following terms and conditions:

1. The above recitals are true and correct and are hereby incorporated into and made a part of this Easement.

2. This Easement is a perpetual, non-exclusive easement for the stated purposes. The GRANTOR shall retain the continued right to occupy and utilize the Property (and allow others to do the same) in any manner not inconsistent with DISTRICT's use of the Property as provided in this Easement.
3. The location of the monitoring wells on the PROPERTY shall be as close as practical to the location shown on the map attached as Exhibit "A", or such other location as may be reasonably agreed between the parties.
4. The DISTRICT may, at DISTRICT's sole expense and from time to time, construct, reconstruct, repair and maintain fences around the installed monitoring well(s) for the smallest possible and practical area. Further, the DISTRICT may trim and clear trees and vegetation on the PROPERTY which are at risk of falling on or near the monitoring wells or which may potentially block or partially block sunlight which the DISTRICT intends to use for its solar energy system for the monitoring wells.
5. Notwithstanding anything else herein to the contrary, nothing herein shall be deemed to impose any duty on the DISTRICT to improve the Property to any particular level of service or in any particular way or maintain the Property in any particular state of repair. Further, the DISTRICT forever disclaims all such duties.
6. The DISTRICT may, at the DISTRICT's sole expense and from time to time, give written consent to utility providers to install, construct, operate and maintain lines, pipes, facilities and equipment over, under and through the Property to service the installed monitoring well(s) to provide utility service to such monitoring well(s) as may be desired by the DISTRICT.
7. All of the rights, duties and responsibilities of the GRANTOR, as set out in this Easement, shall be binding on and inure to the GRANTOR's heirs, successors, lessees and assigns. All future owners of the Property, or any portion thereof, by virtue of accepting such ownership, shall be deemed to have accepted all of the rights, duties and responsibilities of the GRANTOR, as set out in this Easement.
8. The DISTRICT shall comply with all federal, state and local laws, rules and regulations with respect to the use of the Property. The DISTRICT may, at the DISTRICT's sole expense and from time to time, apply for and hold in the name of the DISTRICT all regulatory permits which may be necessary or convenient for the DISTRICT to have for the exercise of the DISTRICT's rights, duties and responsibilities under this Easement.
9. This Easement is not intended and shall not be construed to be for the benefit of any third party. Therefore only the GRANTOR and the DISTRICT may enforce the terms of this Easement.
10. This Easement is the product of negotiations between the parties and therefore the terms of this Easement shall not be construed against either party as the drafter. All

negotiations and representations leading to the execution of this Easement have merged into the terms hereof and shall not be binding unless contained in the written terms of this document. This Easement shall not be amended, cancelled or abandoned except through a writing executed by both the DISTRICT and the GRANTOR.

11. Notwithstanding anything else herein to the contrary, nothing herein shall be construed to waive or to otherwise affect the DISTRICT's or the GRANTOR's sovereign immunity and/or the protections given the DISTRICT and the GRANTOR under Section 768.28, Florida Statutes.
12. This Easement shall be governed by and construed in accordance with the laws of the State of Florida, without regard to its conflict of laws rules.
13. The exclusive venue and jurisdiction for any litigation enforcing, construing or relating to this Easement shall be the Circuit Court or the County Court in and for Florida County where the Property is located. If under applicable law exclusive jurisdiction over any such matters is vested in the federal courts, then exclusive jurisdiction and venue shall be in the United States District Court serving the Florida County where the Property Area is located.
14. The parties mutually and forever waive any and all right to trial by jury in any legal proceeding arising out of or relating to this Easement. The parties agree to have any such actions decided by a judge alone, without a jury.
15. This Easement shall be recorded in the public records of the Florida County where the Property is located, to provide constructive notice thereof.
16. NOTICE OF NO DOCUMENTARY STAMP TAX DUE. This conveyance is between two government entities and therefore not subject to documentary stamp tax pursuant to Rule 12B-4.014(10), Florida Administrative Code.

(The remainder of this page was intentionally left blank.)

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed as of the date and year set forth hereinabove.

Signed, sealed and delivered
in the presence of:

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

Witness (print name under signature)

By: _____
Pam Feagle
Its chair and authorized representative

Witness (print name under signature)

Attest: _____
Annie Mae Murphy
Clerk of the Circuit Court

STATE OF FLORIDA
COUNTY OF TAYLOR

The foregoing instrument was acknowledged before me this ____ day of _____, 2017 by PAM FEAGLE in her capacity as Chair of the Board of County Commissioners of Taylor County, Florida, who is personally known to me or who produced _____ as identification.

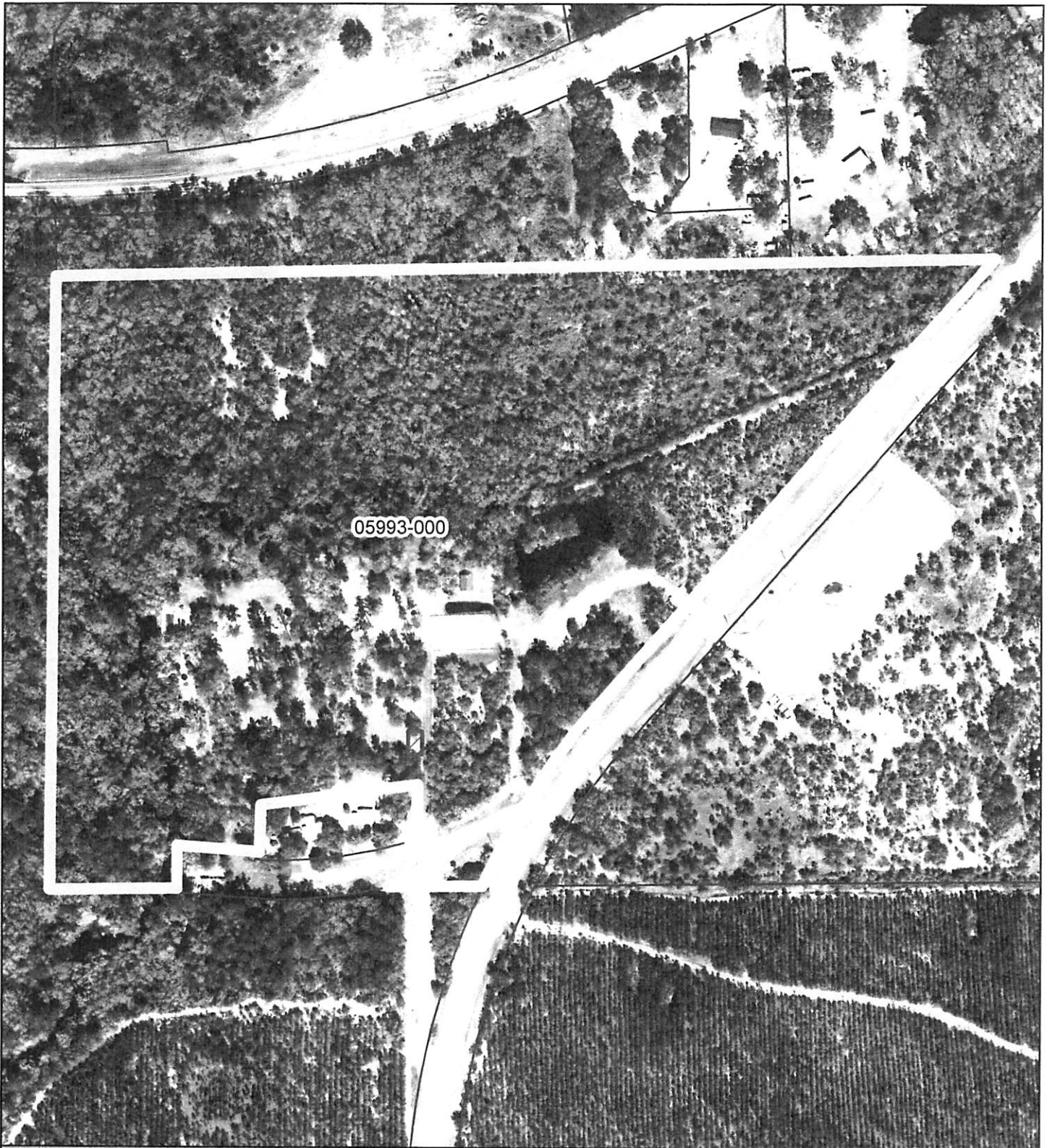
My Commission Expires:

Notary Public (print name under signature)
commission #




Exhibit "A"

(MAP)

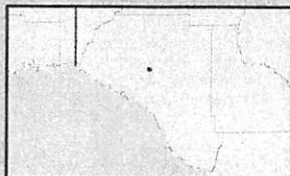
Exhibit A



Monitor Well Easement to District (Taylor County) - Exhibit A

-  Proposed Well Location
-  Taylor County Parcel 05993-000
-  Parcels

0 140 280
Feet



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.
Map Created on 11/1/2017

16

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

November 13, 2017

VIA E-MAIL

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

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

Ms. Lawanda Pemberton
% County Offices
201 E. Green Street
Perry, Florida 32347

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

Re: Taylor County Development Authority Amendment

Dear Folks:

We found some typos in Section III.

Please find enclosed the corrected Ordinance.

Thank you and I hope you are doing fine.

Respectfully,



Conrad C. Bishop, Jr.

CCB/kp

enclosures

ORDINANCE NO.

AN ORDINANCE OF TAYLOR COUNTY, FLORIDA; AMENDING APPENDIX B, SPECIAL ACTS ARTICLE III BOARDS, COMMISSIONERS AND AUTHORITIES, DIVISION 2, DEVELOPMENT AUTHORITY SECTION 320 AND SECTION 322, TO PROVIDE FOR MEMEBERSHIP AND QUORUM, I.E., TO AMEND THE NUMBER OF MEMBERS OF THE TAYLOR COUNTY DEVELOPMENT AUTHORITY AND AMENDING THE VOTING REQUIREMENTS OF THE TAYLOR COUNTY DEVELOPMENT AUTHORITY TO CONFORM WITH FLORIDA STATUTES; TO PROVIDE FOR AN EFFECTIVE DATE; AND REPEAL ALL ORDINANCES IN CONFLICT HEREWITH.

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

WHEREAS, the County has previously declared, as required by Chapter 159.45 Florida Statutes, that there is a need for an Industrial Development Authority; and

WHEREAS, since the enactment of the County's development authority enactment ordinance, the Florida Statutes setting forth the membership requirements for Industrial Development Authorities have been amended; and

WHEREAS, the County wishes to amend its Code of Ordinances to reflect State law as it relates to membership requirements for Industrial Development Authorities.

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

SECTION I. Article III, Division 2, Development Authority. - The foregoing recitals are true and correct and incorporated herein by reference.

SECTION II.

Article III, Division 2, Section 320, shall be stricken and replaced with the following:

Section 320. – Membership, etc.

The authority shall be composed of 7 voting members, and two ex officio (non-voting members). The voting members shall be residents and electors of the County, and shall be appointed by the County Commission. The ex officio members shall be one County Commissioner appointed by the County Commission, and one City of Perry City Council Member, designated by the City Council of the City of Perry, and confirmed by the County Commission. The seven voting members shall each serve four-year terms. The County Commission shall fill any vacancy for an unexpired term. A member of the authority shall be eligible for reappointment. Any member of the Authority may be removed by the County Commission for misfeasance, malfeasance, or willful neglect of duty. Each member of the Authority, before entering upon his or her duties, shall take and subscribe the oath or affirmation required by the State Constitution. A record of each such oath shall be filed with the Department of State and with the Clerk.

Article III, Division 2, Section 322, shall be stricken and replaced with the following:

Section 322. – Quorum; transaction of business.

A majority of the members of the authority shall constitute a quorum, and the affirmative vote of a majority of the members present shall be necessary for any action taken by the authority. No vacancy in the membership of the authority shall impair the right of a quorum to exercise all the rights and perform all the duties of the authority. Any action taken by the authority under the provisions of ss. 159.44-159.53 (Florida Statutes) may be authorized by resolution at any regular or special meeting, and each such resolution shall take effect immediately and need not be published or posted.

SECTION III.

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

SECTION IV.

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

SECTION V.

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

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

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
PAM FEAGLE, CHAIR

ATTEST:

ANNIE MAE MURPHY, Clerk

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The Board To Consider Instructing The Attorney To Draft An Amendment Of County Ordinance 2017-03 Which Established A No-Wake Zone In Spring Warrior Creek. Recommend The Amendment To Include Required And Specific Justification For The Sign Per Florida Statutes 327.40(2) (B) 1 And Florida Administrative Code 68d-23.107(2) (C). Board To Also Discuss A Second Sign Near The Boat Ramp In The Same Spring Warrior Ord.

MEETING DATE REQUESTED:

NOVEMBER 21, 2017

Statement of Issue:

Staff in February 2017 placed before the Board an agenda item for an ordinance to place a no-wake sign in Spring Warrior Creek. The ordinance was approved effective March 7, 2017. Staff at that time was not aware that FWCC must approve all ordinances before the sign can be permitted and installed. FWCC rejected the Spring Warrior ordinance 2017-03 requiring more specific hazards be identified to justify the need for a No-Wake sign.

Recommended Action: Instruct Attorney Amend Ordinance

Fiscal Impact: NONE

Budgeted Expense: NO

Submitted By: STEVE SPRADLEY

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options: AMEND OR REPEAL ORDINANCE

Attachments: Letter from FWCC, Taylor County Ordinance No. 2017-03, FWCC Ordinance Guide, FS. 327.46 and Map.



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and Wildlife
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(800) 955-8770 (V)

MyFWC.com

November 3, 2017

Steve Spradley
Emergency Management Director
Taylor County
591 East US Highway 27
Perry, Florida 32347

RE: Non-Compliant Regulatory Markers – Spring Run (Taylor)

Dear Mr. Spradley:

Following a recent FWC Boating and Waterways consultation with Taylor County, several regulatory markers were discovered in Spring Warrior in Taylor County, Florida. Based on our records, the Idle Speed No Wake zone in this area is invalid because the associated Florida Uniform Waterway Markers (FUWM) which post the boundary were never permitted by our office.

Pursuant to Subsection 327.40(2)(b)1, Florida Statute (F.S.), "[n]o person or municipality, county, or other governmental entity shall place any uniform waterway marker in, on or over the waters or shores of the state without a permit from the division [commission]." In addition, written consent from the owner of the submerged lands is required. In order to receive a permit from our office for a regulatory marker, there must be a valid ordinance in place. Violation of Section 327.40, F.S., is a second-degree misdemeanor punishable by up to a \$500 fine.

Be advised that any FUWM must be in compliance with Section 327.46, F.S., and be permitted by the Florida Fish and Wildlife Conservation Commission (FWC). If you wish to pursue a FUWM Permit for these markers, you will need to supply all necessary documentation to FWC for a complete FUWM Permit application and receive approval for the placement through a FUWM Permit. We will assist you should you want to pursue this course of action.

If you can provide documentation where such authorization has been granted, please forward a copy to me as soon as possible. If not, please ensure that the current markers are removed **within 60 days** upon receiving this notification and advise this office *in writing* once removal has been completed to ensure enforcement action is not taken. Once the markers are removed, we will send an FWC officer to inspect the location.

Pursuant to Subsections 68D-23.107(2)(c), Florida Administrative Code, "*All nonconforming markers in place in, on or over the waters of the state or shores thereof are declared a nuisance. The division and its officers and all other law enforcement officers charged with the enforcement of Chapter 327, F.S., have the authority to remove or cause the removal of any such nonconforming marker.*"

If you have any questions, please contact me by phone at, (850) 617-9493 or via email at, Hailey.Anderson@MyFWC.com.

Mr. Keith Spradley

Page 2

November 3, 2017

Sincerely,

A handwritten signature in black ink that reads "Hailey Anderson". The signature is written in a cursive, flowing style.

Hailey Anderson, Planner II
Division of Law Enforcement
Boating and Waterways Section

/ha

Enclosures: Explanation-Election of Rights Petition (revised 12-11)
Sections 327.40, 327.41, and 327.46, F.S.
Chapters 68D-21, and 68D-23, F.A.C

ORDINANCE NO. 2017-03

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY TO ADD ADDITIONAL NO WAKE ZONE TO ORDINANCE NO. 2000-6 (SECTION 78-2) OF THE TAYLOR COUNTY CODE TO PROVIDE FOR THE PROTECTION OF LIFE AND TO PREVENT DAMAGE OR INJURY TO LIFE, BY SETTING IDLE SPEED OR NO WAKE ZONE IN CERTAIN AREAS OF SPRING WARRIOR IN TAYLOR COUNTY, FLORIDA; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida, have determined that there should be an idle speed or No Wake Zone in the Spring Warrior area of Taylor County, Florida.

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

Section 1. Purposes.

It is the purpose of this Ordinance to add a No Wake Zone to Ordinance 2000-6 (Section 78-2) Taylor County Code, and to provide for the protection of life and to prevent damage or injury to life, by setting an idle speed or No Wake Zone in certain areas of Spring Warrior, in Taylor County, Florida.

Section 2. Definitions.

The *Waters of Spring Warrior* means the waters landward from the point 29°55'27" N and resume normal operation means waters seaward from the point 83°40'46" W.

Vessel or motorboat means a motor propelled or artificially propelled vehicle and every other description of boat, motorcraft, barge and airboat, other than a seaplane on the water, used or capable of being used as a means of transportation on water, to include jet skis and nondisplacement craft.

Idle speed no-wake indicates a restricted or controlled zone which has been established to protect the interests of the public. Idle speed no-wake means that a vessel cannot proceed at a speed greater than the speed which is necessary to maintain steerageway.

Other terms unless the context clearly requires a different meaning, or one is specifically set out herein, then the words and terms used herein are to be defined and applied as set forth in F.S. Ch. 327, and the amendments thereto as may be passed from time to time.

Section 3. Prohibited.

It shall be unlawful to operate any vessel or motorboat in excess of idle speed or to cause a wake in Spring Warrior landward of the point 29°55'27" N.

Section 4. Areas of designation with regulatory markers.

The areas designated as idle speed no wake shall be plainly marked with Florida Uniform Waterway markers, according to the rules of the department of environmental protection of the State of Florida, and in compliance with Florida Chapter 327 and 16N-23, Florida Administrative Code.

68 D-21

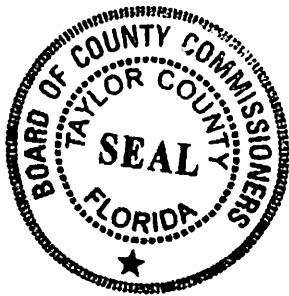
Section 5. Penalties.

Any person violating any provision of this Ordinance shall be guilty of a noncriminal infraction as provided in F. S. Ch. 327.

Section 6. Severability. If any section, portion or phrase of this Ordinance is ruled invalid or unconstitutional by any court of competent jurisdiction the remainder of this Ordinance shall remain in full force and effect.

Section 7. Effective Date. This Ordinance shall take effect immediately upon receipt of official acknowledgement from the Office of the Secretary of State of Florida that this Ordinance has been filed in said office.

PASSED and ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this 6th day of March, 2017.



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA


PAM FEAGLE, Chairperson

ATTEST


ANNIE MAE MURPHY,
Clerk of Court

Title XXIV VESSELS

Chapter 327 VESSEL SAFETY

SECTION 46 Boating-restricted areas.

327.46 Boating-restricted areas.—

(1) Boating-restricted areas, including, but not limited to, restrictions of vessel speeds and vessel traffic, may be established on the waters of this state for any purpose necessary to protect the safety of the public if such restrictions are necessary based on boating accidents, visibility, hazardous currents or water levels, vessel traffic congestion, or other navigational hazards.

(a) The commission may establish boating-restricted areas by rule pursuant to chapter 120.

(b) Municipalities and counties have the authority to establish the following boating-restricted areas by ordinance:

1. An ordinance establishing an idle speed, no wake boating-restricted area, if the area is:

a. Within 500 feet of any boat ramp, hoist, marine railway, or other launching or landing facility available for use by the general boating public on waterways more than 300 feet in width or within 300 feet of any boat ramp, hoist, marine railway, or other launching or landing facility available for use by the general boating public on waterways not exceeding 300 feet in width.

b. Within 500 feet of fuel pumps or dispensers at any marine fueling facility that sells motor fuel to the general boating public on waterways more than 300 feet in width or within 300 feet of the fuel pumps or dispensers at any licensed terminal facility that sells motor fuel to the general boating public on waterways not exceeding 300 feet in width.

c. Inside or within 300 feet of any lock structure.

2. An ordinance establishing a slow speed, minimum wake boating-restricted area if the area is:

a. Within 300 feet of any bridge fender system.

b. Within 300 feet of any bridge span presenting a vertical clearance of less than 25 feet or a horizontal clearance of less than 100 feet.

c. On a creek, stream, canal, or similar linear waterway if the waterway is less than 75 feet in width from shoreline to shoreline.

d. On a lake or pond of less than 10 acres in total surface area.

3. An ordinance establishing a vessel-exclusion zone if the area is:

a. Designated as a public bathing beach or swim area.

b. Within 300 feet of a dam, spillway, or flood control structure.

(c) Municipalities and counties have the authority to establish by ordinance the following other boating-restricted areas:

1. An ordinance establishing an idle speed, no wake boating-restricted area, if the area is within 300 feet of a confluence of water bodies presenting a blind corner, a bend in a narrow channel or fairway, or such other area if an intervening obstruction to visibility may obscure other vessels or other users of the waterway.

2. An ordinance establishing a slow speed, minimum wake, or numerical speed limit boating-restricted area if the area is:

a. Within 300 feet of a confluence of water bodies presenting a blind corner, a bend in a narrow channel or fairway, or such other area if an intervening obstruction to visibility may obscure other vessels or other users of the waterway.

b. Subject to unsafe levels of vessel traffic congestion.

c. Subject to hazardous water levels or currents, or containing other navigational hazards.

d. An area that accident reports, uniform boating citations, vessel traffic studies, or other creditable data demonstrate to present a significant risk of collision or a significant threat to boating safety.

3. An ordinance establishing a vessel-exclusion zone if the area is reserved exclusively:

a. As a canoe trail or otherwise limited to vessels under oars or under sail.

b. For a particular activity and user group separation must be imposed to protect the safety of those participating in such activity.

Any of the ordinances adopted pursuant to this paragraph shall not take effect until the commission has reviewed the ordinance and determined by substantial competent evidence that the ordinance is necessary to protect public safety pursuant to this paragraph. Any application for approval of an ordinance shall be reviewed and acted upon within 90 days after receipt of a completed application. Within 30 days after a municipality or county submits an application for approval to the commission, the commission shall advise the municipality or county as to what information, if any, is needed to deem the application complete. An application shall be considered complete upon receipt of all requested information and correction of any error or omission for which the applicant was timely notified or when the time for such notification has expired. The commission's action on the application shall be subject to review under chapter 120. The commission shall initiate rulemaking no later than January 1, 2010, to provide criteria and procedures for reviewing applications and procedures for providing for public notice and participation pursuant to this paragraph.

(2) Each such boating-restricted area shall be developed in consultation and coordination with the governing body of the county or municipality in which the boating-restricted area is located and, when the boating-restricted area is to be on the navigable waters of the United States, with the United States Coast Guard and the United States Army Corps of Engineers.

(3) It is unlawful for any person to operate a vessel in a prohibited manner or to carry on any prohibited activity, as defined in this chapter, within a boating-restricted area which has been clearly marked by regulatory markers as authorized under this chapter.

(4) Restrictions in a boating-restricted area established pursuant to this section shall not apply in the case of an emergency or to a law enforcement, firefighting, or rescue vessel owned or operated by a governmental entity.

History.—s. 7, ch. 63-105; s. 1, ch. 65-361; ss. 25, 35, ch. 69-106; s. 23, ch. 78-95; s. 7, ch. 81-100; s. 27, ch. 99-245; s. 16, ch. 2000-362; s. 13, ch. 2009-86.

Note.—Former s. 371.522.



Ordinance Language Standard Operating Procedure

Chapter 327 Section 46, Florida Statutes, grants local governments the authority to establish boating restriction zones on the waters of this state for any purpose necessary to protect the safety of the public if such restrictions are necessary based on boating accidents, visibility, hazardous currents or water levels, vessel traffic congestion, or other navigational hazards.

Here are a couple of things to keep in mind when creating a boating restriction zone:

The zone must adhere to the requirements laid out in Florida Statutes, Section 327.46. This statute establishes the authority for local governments to create boating restriction zones. There are two parts to this statute. The first (327.46(1)(b)), describes physical circumstances on the waterways that warrant boating restriction zones. These physical circumstances include boat landings and fuel facilities that are open to the public, bridge fender systems, bridges with certain clearance limits, and canals that are less than 75 ft. wide. Local governments are able to regulate within prescribed buffers around these areas.

If these buffer zones do not cover the area that your government wishes to regulate then you will need to apply to FWC Boating and Waterways for a review of the ordinance. This process makes up the second part of the statute (327.46(1)(c)). The area will be reviewed based on specific criteria that allows FWC to determine whether there is a boating safety issue on that particular waterway that is best handled by establishing a boating restriction zone. This review process is governed by chapter 68D-21, Florida Administrative Code. We have created a checklist to help local governments navigate the application process.

Here is a breakdown of what you can do under 327.46(1)(b), Florida Statutes:



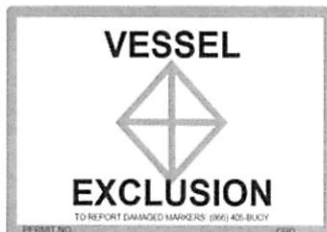
Slow Speed Minimum Wake within:

- 300 ft. of bridge fender.
- 300 ft. of bridge with > 25 ft. of vertical clearance or > 100 ft. of horizontal clearance.
- A creek, stream, canal, or similar linear waterway is < 75 ft.



Idle Speed Minimum Wake within:

- 500 ft. of public boat ramp, hoist, marine railway, launching/landing facility, fuel pumps on waterway > 300 ft.
- 300 ft. of public boat ramp, hoist, marine railway, launching/landing facility, fuel pumps on waterway < 300 ft.
- 300 ft. of lock system.



Vessel Exclusion:

- Public bathing beach or swim area.
- Within 300 ft. of dam, spillway, or flood control structure.



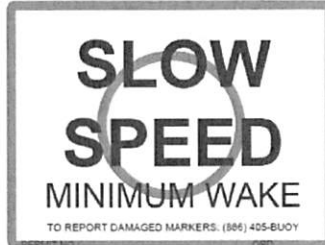
Ordinance Language Standard Operating Procedure

If your zone does not meet any of these condition or only a couple of them, then you will need to apply for a review of the ordinance under 327.46(1)(c). Under (1)(c) there are certain conditions that your zone must meet in order to be approved by FWC's Boating and Waterways Section. Those conditions are as follows:



Idle Speed Minimum Wake within:

-300 feet of a confluence of water bodies presenting a blind corner, a bend in a narrow channel or fairway, or such other area if an intervening obstruction to visibility may obscure other vessels or other users of the waterway.



Slow Speed Minimum Wake within:

-300 feet of a confluence of water bodies presenting a blind corner, a bend in a narrow channel or fairway, or such other area if an intervening obstruction to visibility may obscure other vessels or other users of the waterway.

- Subject to unsafe levels of vessel traffic congestion.
- Subject to hazardous water levels or currents, or containing other navigational hazards.
- An area that accident reports, uniform boating citations, vessel traffic studies, or other creditable data demonstrate to present a significant risk of collision or a significant threat to boating safety.



Vessel Exclusion if the area is reserved exclusively:

- As a canoe trail or otherwise limited to vessels under oars or under sail.
- For a particular activity and user group separation must be imposed to protect the safety of those participating in such activity.

The review process is described in Chapter 68D-21, Florida Administrative Code. Our office has created a checklist to help our applicants for this review process make sure that they are submitting a completed application.



Ordinance Language Standard Operating Procedure

FAQ Sheet:

Question: Can local governments regulate waterways for protection of shoreline?

Answer: No. Here is the portion of Florida Administrative Code [68D-23(1)] that prohibits the regulation of vessels for the protection of shoreline:

“(3) It is further the intent of this chapter that no boating restricted area be established, continued in effect, or enforced for the purpose of noise abatement or for the protection of shoreline, shore-based structures, or upland property from vessel wake or shoreline wash. As provided in Section 327.33(2), F.S., “vessel wake and shoreline wash resulting from the reasonable and prudent operation of a vessel shall, absent negligence, not constitute damage or endangerment to property.” The wake resulting from the reasonable and prudent operation of a vessel is a force which should be anticipated by the owners of property adjacent to the navigable waters of this state.”

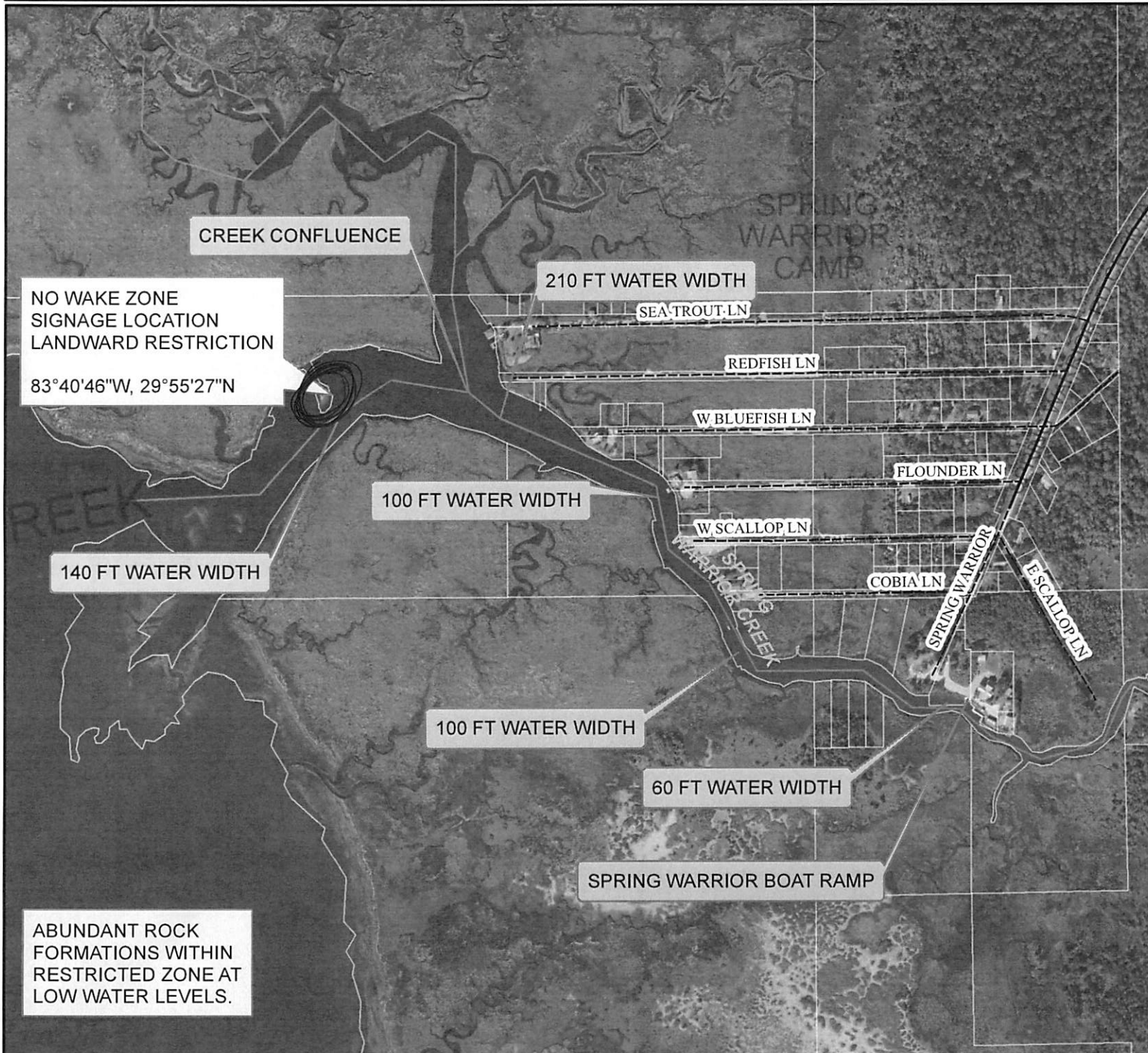
Question: How long does it typically take for a local government to go through a 327.46(1)(c) review process?

Answer: It depends on the local government ordinance establishment process. There are a couple of mandatory public review periods that must be met that cause the process to take at least 42 days. Chapter 68D-21 requires FWC to notify the public for a 21 day period when a completed application is received. 68D-21 also requires FWC to notify the public for a 21 day period of the final decision. During these review periods, members of the public can request a public hearing to discuss the zone that is being proposed.

Taylor County GIS Mapping

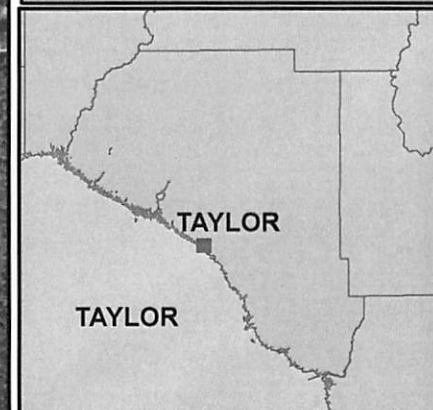
Legend

- State/ US Highway
- Major Road
- Minor Road
- Graded/Milling Road
- Parcel Boundaries
- Communities



1 inch = 600 feet

Printed on: Date: Thursday, November 02, 2017



MAP PREPARED BY THE TAYLOR COUNTY ENGINEERING DEPARTMENT
This information was compiled from the best information available and the Taylor County Board of County Commissioners assumes no responsibility for errors or omissions.

CHAPTER 68D-21
APPROVAL OF LOCAL ORDINANCES ESTABLISHING BOATING RESTRICTED AREAS

- 68D-21.001 Requirements for Applications.
- 68D-21.002 Procedures for Reviewing Applications.
- 68D-21.003 Procedures for Providing for Public Notice and Participation.
- 68D-21.004 Criteria for Approval of Ordinances.

68D-21.001 Requirements for Applications.

(1) Approval by the Florida Fish and Wildlife Conservation Commission is not required for ordinances adopted pursuant to Section 327.46(1)(b), F.S. Regulatory markers necessary for implementing those ordinances must be permitted as required in Sections 327.40 and 327.41, F.S., and as provided in Chapter 68D-23, F.A.C.

(2) Any municipality or county application for approval of an ordinance establishing a boating-restricted area pursuant to Section 327.46(1)(c), F.S., must be submitted to: Florida Fish and Wildlife Conservation Commission, Division of Law Enforcement, Boating and Waterways Section.

(3) Each application must include:

(a) The name of the applicant municipality or county.

(b) The name, mailing address, telephone number, and any email address or facsimile number of the applicant's:

1. Primary contact person; and
2. Attorney or qualified representative.

(c) A certified copy of the adopted ordinance for which approval is sought. A county or municipality may submit a draft ordinance for review and approval. Approval, if granted, is conditioned upon the draft ordinance being adopted without amendment and does not become effective until a certified copy of the ordinance as adopted is received by the Boating and Waterways Section. If the draft ordinance is amended, approval of the draft ordinance will be rescinded and the ordinance as adopted will be reviewed.

(d) A statement identifying the provision within Section 327.46(1)(c), F.S., authorizing regulation of vessel speed or operation by the ordinance.

(e) One or more scaled drawings no larger than 8 1/2 inches by 11 inches, reproducible in black and white on standard office photocopying equipment which clearly show the following:

1. The jurisdictional boundaries of the municipality or county enacting the ordinance and, for county ordinances, the jurisdictional boundaries of any municipality in which a boating-restricted area is located.
2. The exact boundaries of each boating-restricted area established by the ordinance and the restrictions on vessel operation imposed within each boating-restricted area.
3. Any other known boating-restricted area (federal, state, county, other municipality, etc.) located within 2,500 feet of any boating-restricted area established by the ordinance.
4. The location of any of the following within a proposed boating-restricted area or used as a basis for establishing a boating restricted area, identified with a label or legend as to whether or not it is available for use by the general public:
 - a. Any boat ramp, hoist, marine railway, or other launching or landing facility.
 - b. Any fuel pump or dispenser at any marine fueling facility or licensed terminal facility.
 - c. Any lock structure.
 - d. Any designated public bathing beach or swim area.
5. The location of any of the following within a proposed boating-restricted area or used as a basis for establishing a boating restricted area:
 - a. Any bridge, including any bridge fender system, if present.
 - b. Any dam, spillway, or flood control structure.
 - c. Any confluence of water bodies presenting a blind corner.
 - d. Any bend or other intervening obstruction to visibility that may obscure other vessels or other users of the waterway in a narrow channel, fairway, or other similar area within the meaning of Inland Navigation Rule 9 (33 U.S.C. § 2009) as adopted by Section 327.33, F.S.
 - e. Any specific hazards to navigation (with a label or legend describing the hazard).
6. If relied upon as a basis for establishing the boating-restricted area, the location and description of any of the following: