

SUGGESTED AGENDA

AMENDED

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA

TUESDAY, MAY 1, 2012
5:30 P.M.

201 E. GREEN STREET
TAYLOR COUNTY COURTHOUSE ANNEX
OLD POST OFFICE COMPLEX

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.

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

2010/2011 FY AUDIT PRESENTATION:

4. RICHARD POWELL, POWELL & JONES, CPA'S, TO APPEAR TO PRESENT THE AUDIT FOR FY 2010/2011.

AWARDS/RECOGNITION:

5. THE BOARD TO CONSIDER ADOPTION OF A RESOLUTION PROCLAIMING THE MONTH OF MAY, 2012, AS CIVILITY MONTH IN TAYLOR COUNTY.

COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED AND
CONSENT AGENDA ITEMS:

CONSENT ITEMS:

ITEMS ON THE CONSENT AGENDA ARE ROUTINE OR TECHNICAL IN NATURE, HAVE BEEN PREVIOUSLY DISCUSSED BY THE BOARD, RESOLUTIONS OF A ROUTINE NATURE, AUTHORIZATION TO ADVERTISE ORDINANCES, PUBLIC HEARINGS, AND BID SPECIFICATIONS, ITEMS THAT HAVE A UNANIMOUS RECOMMENDATION OF THE PLANNING BOARD AND STAFF FOR APPROVAL, AND OTHER ITEMS AS AUTHORIZED BY THE BOARD (TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS RULES OF PROCEDURE, SECTION II, 14:(2)(c))

6. THE BOARD TO CONSIDER APPROVAL OF A CERTIFICATE OF PARTICIPATION TO SUBMIT A GRANT APPLICATION FOR THE 2012-2013 FDLE EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM, AS AGENDAED BY MELODY COX, GRANTS COORDINATOR.
7. THE BOARD TO CONSIDER RATIFICATION OF THE COUNTY ADMINISTRATOR'S SIGNATURE ON SUBCONTRACT TO D & L CONTRACTING, LLC, FOR THE FWC-11225 REEF CONSTRUCTION GRANT CONTRACT, AS AGENDAED BY FRED VOSE, COUNTY MARINE AGENT.
8. THE BOARD TO CONSIDER RATIFICATION OF THE COUNTY ADMINISTRATOR'S SIGNATURE ON QUARTERLY GRANT REPORTS FOR THE EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM, EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE PROGRAM, FY 2009 STATE HOMELAND SECURITY GRANT PROGRAM, AND FY 2010 STATE HOMELAND SECURITY GRANT PROGRAM, AS AGENDAED BY DUSTIN HINKEL, EM DIRECTOR.
9. THE BOARD TO REVIEW 2ND QUARTER VARIANCE REPORTS AND AMENDMENTS TO THE COUNTY HEALTH DEPARTMENT'S (TCHD) CORE CONTRACT, AS AGENDAED BY STEPHEN TULLOS, ADMINISTRATOR.
10. THE BOARD TO CONSIDER PAYMENT OF INVOICE, IN THE AMOUNT OF \$25,000, FOR EMERGENCY MEDICAL SERVICES (EMS) FOR THE MONTH OF APRIL, 2012, AS REQUESTED BY DOCTORS' MEMORIAL HOSPITAL (DMH).

BIDS/PUBLIC HEARINGS:

11. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:10 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO UPDATE THE PUBLIC AND RECEIVE INPUT AS TO THE STATUS OF THE LOCAL TRANSPORTATION DISADVANTAGED PROGRAM.
12. THE BOARD TO RECEIVE BIDS FOR FREQUENTIS PROJECT I3 NG9-1-1 SOLUTION FOR THE TAYLOR COUNTY 911 INFRASTRUCTURE, SET FOR THIS DATE AT 6:15 P.M., OR AS SOON THEREAFTER AS POSSIBLE.

HOSPITAL ITEMS:

13. RICHARD HUTH, CEO, DMH, TO REQUEST, ON BEHALF OF THE DMH BOARD OF DIRECTORS, THE BOARD TO CONSIDER DRAFTING A PROPOSED ORDINANCE, PURSUANT TO FLORIDA STATUTES 212.055, SUBPARAGRAPH 7, DEALING WITH HEALTH CARE, SPECIFICALLY TO IMPOSE A ONE-HALF (½) CENT SALES TAX.
14. THE BOARD TO REVIEW APPLICATIONS AND CONSIDER APPOINTING ONE (1) APPLICANT TO FILL THE VACANCY ON THE DMH BOARD OF DIRECTORS.

PUBLIC REQUESTS:

15. JORDAN GREEN, FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT), TO APPEAR TO DISCUSS THE TENTATIVE FIVE (5) YEAR WORK PROGRAM, AS AGENDAED BY AMY TUCKER-BAULDREE, FDOT.

COUNTY STAFF ITEMS:

16. THE BOARD TO REVIEW AND CONSIDER APPROVAL OF AMENDMENT NUMBER ONE (1), TO EXTEND THE FLORIDA BOATING IMPROVEMENT PROGRAM (FBIP) GRANT CONTRACT, WHICH PROVIDES FUNDING ASSISTANCE FOR CONSTRUCTION OF A PARKING FACILITY AT KEATON BEACH COASTAL PARK, TO JUNE 30, 2013, AS AGENDAED BY THE GRANTS COORDINATOR.
17. THE BOARD TO REVIEW AND CONSIDER APPROVAL OF SECTION 306A PROJECT CHECKLIST AND STATEMENT OF REAL PROPERTY OWNERSHIP FORM, IN CONNECTION WITH THE 2012-2013 COASTAL PARTNERSHIP INITIATIVE (CPI) GRANT, FOR

FUNDING ASSISTANCE FOR THE IDEAL BOAT RAMP PROJECT IN STEINHATCHEE, AS AGENDAED BY THE GRANTS COORDINATOR.

18. THE BOARD TO CONSIDER AUTHORIZING "PIGGY-BACKING" ON A COMPETITIVELY PROCURED CONTRACT FROM JACKSON COUNTY, TO PURCHASE A SUPPLEMENTAL ALI DATABASE, AS AGENDAED BY RENA COURTNEY, E911 COORDINATOR.

- 18A. THE BOARD TO REVIEW AND CONSIDER APPROVAL OF A GRANT APPLICATION TO THE FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES, DIVISION OF FORESTRY, VOLUNTEER FIRE ASSISTANCE GRANT PROGRAM, AS AGENDAED BY MELODY COX, GRANTS COORDINATOR.

GENERAL BUSINESS:

19. THE BOARD TO CONSIDER APPOINTING A REPRESENTATIVE (CURRENTLY COMMISSIONER PAGE) TO THE SUWANNEE RIVER ECONOMIC COUNCIL, INC. BOARD OF DIRECTORS, AS REQUESTED BY FRANCES TERRY, EXECUTIVE DIRECTOR.

COUNTY ADMINISTRATOR ITEMS:

20. THE BOARD TO CONSIDER ADOPTION OF A RESOLUTION ELECTING TO WITHDRAW AS A MEMBER OF PUBLIC RISK MANAGEMENT (PRM) OF FLORIDA (PRM) GROUP HEALTH TRUST EFFECTIVE OCTOBER 1, 2012.
21. THE BOARD TO CONSIDER APPROVAL OF A TRANSFER OF FUNDS, IN THE AMOUNT OF \$70,949, FROM MSTU FUND RESERVES FOR EQUIPMENT TO TAYLOR COUNTY FIRE RESCUE, FOR THE ACQUISITION OF SLERS RADIOS FOR THE VOLUNTEER FIRE DEPARTMENT (AS DISCUSSED AT THE 4/24/12 WORKSHOP).
22. THE BOARD TO CONSIDER APPROVAL OF A TRANSFER OF FUNDS, IN THE AMOUNT OF \$19,540, FROM GENERAL FUND RESERVES FOR CAPITAL PROJECTS TO TAYLOR COUNTY EMERGENCY MANAGEMENT, TO MOVE THE COUNTY'S DISPATCH AND 911 CENTER FROM THE COUNTY JAIL TO THE COUNTY EMERGENCY OPERATIONS CENTER (EOC) (AS DISCUSSED AT THE 4/24/12 WORKSHOP).
23. THE BOARD TO CONSIDER ADOPTION OF A RESOLUTION TO ACCEPT AN ECONOMIC DEVELOPMENT TRANSPORTATION FUND (EDTF) GRANT FOR \$1,400,000, TO PAVE A ROAD AND TO ACCEPT FUTURE MAINTENANCE OF THE ROAD, CONTINGENT UPON

THE ENTITY KNOWN AS PROJECT PHOENIX CLOSING ON THE
PROPERTY.

24. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL
ITEMS.

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

BOARD INFORMATIONAL ITEMS:

Examination and approval of invoices

Motion to adjourn

FOR YOUR INFORMATION:

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

www.taylorcountygov.com

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

**TAYLOR COUNTY,
FLORIDA**

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2011



Powell & Jones
Certified Public Accountants

TAYLOR COUNTY, FLORIDA
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended September 30, 2011
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ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

TAYLOR COUNTY, FLORIDA
LIST OF PRINCIPAL OFFICIALS

Board of County Commissioners

District I	Malcolm Page
District II	Mark Wiggins
District III	Lonnie Houck
District IV	Pam Feagle
District V	Patricia Patterson

Clerk of Circuit Court	Annie Mae Murphy
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Property Appraiser	Bruce Ratliff
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Sheriff	L.E. "Bummy" Williams
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Supervisor of Elections	Dana Southerland
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Tax Collector	Jack Tedder
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COUNTY-WIDE FINANCIAL REPORT

INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners
and Constitutional Officers
Taylor County, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Taylor County, Florida (the County), as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Taylor County, Florida, as of September 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof, in conformity with accounting principles generally accepted in the United States of America.

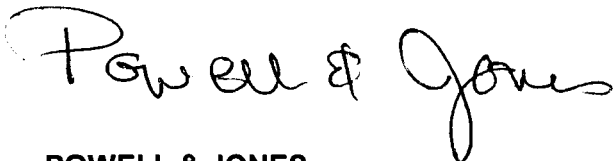
In accordance with *Government Auditing Standards*, we have also issued a report dated February 19, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or compliance. That

report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The budgetary comparison information presented for the general fund and the other major governmental funds is not a required part of the basic financial statements of the County, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Management's Discussion and Analysis on pages 10 through 16 is also not a required part of the basic financial statements of the County but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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

A handwritten signature in cursive script that reads "Powell & Jones". The signature is written in dark ink and is positioned above the printed name of the firm.

POWELL & JONES

Certified Public Accountants

February 19, 2012

TAYLOR COUNTY, FLORIDA
Management's Discussion and Analysis
For the Fiscal Year Ended September 30, 2011

The Taylor County, Florida's (County) management's discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2011. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements.

The County has implemented Governmental Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis.

Its intent is to provide a brief, objective, and easily readable analysis of the County's financial performance for the year and its financial position at fiscal year end September 30, 2011.

One of the key changes in financial presentation is the requirement to capitalize infrastructure assets and record depreciation. Consequently, significant changes have resulted in the reporting of fixed assets, long term liabilities, and fund balances.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of : 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The **Government-wide financial statements** present an overall picture of the County's financial position and results of operations. The **Fund financial statements** present financial information for the County's major funds. The **Notes to the financial statements** provide additional information concerning the County's finances that are not disclosed in the government-wide or fund financial statements.

Government-wide financial statements

The government-wide financial statements consist of the **statement of net assets** and the **statement of activities**, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Emphasis is placed on the net assets of governmental activities and business-type activities and the change in net assets. Governmental activities are primarily supported by property taxes, sales and use taxes, federal and state grants, and state shared revenues. Business-type activities are supported by charges to the users of those activities.

The **statement of net assets** presents information on all assets and liabilities of the County, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Net assets are reported in three categories: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net assets are reported for all Governmental Activities separate from those of business-type activities.

The **statement of activities** presents information on all revenues and expenses of the County and the change in net assets. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the County. To assist in understanding the County's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the County include public safety, physical environment, transportation, economic environment, human services, culture and recreation, and general government services. Business-type activities financed by user charges include the airport fuel operation.

Fund financial statements

A fund is a separate accounting entity with a self-balancing set of accounts, and is used to maintain control over resources that have been segregated for specific activities or objectives in accordance with special regulations, restrictions, or limitations. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Proprietary fund financial statements provide information on all assets and liabilities of the fund, changes in the economic resources (revenues and expenses), and total economic resources.

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures, and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances - budget and actual**, is provided for the County's general fund and major special revenue, capital projects, and debt service funds. For the proprietary fund, which includes business-type activities, specifically the Airport Enterprise fund, a **statement of net assets**; a **statement of revenues, expenses, and changes in fund net assets**; and a **statement of cash flows** are presented. A combined statement of fiduciary net assets is presented for the County's agency funds.

Fund financial statements provide more detailed information about the County's activities. Individual funds are established by the County to track revenues that are restricted to certain uses, comply with legal requirements, or account for the use of state and federal grants.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the County. The government-wide financial statements provide an overall picture of the County's financial standing, split between governmental activities and business-type activities. These statements are comparable to private-sector companies and give a good understanding of the County's overall financial health and how the County paid for the various activities, or functions, provided by the County. All assets of the County, including buildings, land, roads, and bridges are reported in the **statement of net assets**. All liabilities, including principal outstanding on bonds, landfill closure liabilities, and future employee benefits obligated but not paid by the County are included. The **statement of activities** includes depreciation on all long lived assets of the County, but transactions between the different functions of the County have been eliminated in order to avoid "doubling up" the revenues and expenses.

The *fund financial statements* provide a picture of the major funds of the County and a column for all non-major funds. In the case of governmental activities, outlays for long lived assets are reported as expenditures, and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the fund financial statements to the *government wide financial statements*.

Notes to the financial statements

The **Notes to the financial statements** provide additional detail concerning the financial activities and financial balances of the County. Additional information about the accounting practices of the County, investments of the County, long-term debt, and pension plan are some of the items included in the notes to the financial statements.

FINANCIAL HIGHLIGHTS

Total assets of the County exceeded total liabilities by \$102,724,608 (net assets). Unrestricted net assets for governmental activities were \$6,979,235, and for business-type activities were \$90,021. Governmental Activities restricted net assets were \$13,067,121, and were \$-0- for Business-type Activities.

Total net assets increased by \$3,039,375. Of that amount, \$3,040,297 is attributable to Governmental Activities and \$(922) is attributable to Business-type Activities. This increase is primarily due to the grant funded road construction.

Governmental Activities revenues increased \$ to \$27,714,457. This 16% net increase in revenue was primarily attributable to an increase in grant revenue over the prior year. Governmental Activities expenses decreased by \$608,864 to \$24,674,160. This decrease in expenses of 2.4% was primarily due to budgetary financial management.

Business-type activities operating revenues increased 28% to \$165,207, while business-type expenses increased 16.5% to \$166,129. The fund experienced a net income of \$5,165 prior to an operating transfer to the General Revenue Fund in the amount of \$6,087. The net loss subsequent to the transfer out was \$(922), representing a 93% increase from 2010 loss of \$(13,838).

FINANCIAL ANALYSIS OF THE COUNTY

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At September 30, 2011, the assets of the County exceed liabilities by \$102,724,608.

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

September 30, 2011 and 2010

	Governmental Activities	Business-type Activities	Total Government 2011	2010
Assets				
Current assets	\$ 21,598,608	\$ 109,543	\$ 21,708,151	\$ 23,178,141
Restricted assets	708,137	-	708,137	722,297
Non-current assets	96,051,475	11,938	96,063,413	92,922,430
Total assets	<u>118,358,220</u>	<u>121,481</u>	<u>118,479,701</u>	<u>116,822,868</u>
Liabilities				
Current liabilities (payable from current assets)	1,200,674	19,462	1,220,136	1,998,504
Current liabilities (payable from restricted assets)	536,376	-	536,376	530,841
Noncurrent liabilities	13,998,581	-	13,998,581	14,608,290
Total liabilities	<u>15,735,631</u>	<u>19,462</u>	<u>15,755,093</u>	<u>17,137,635</u>
Net Assets				
Net assets invested in capital assets, net of related debt	82,576,233	11,998	82,588,231	78,830,124
Net assets, restricted	12,934,475	-	12,934,475	10,391,727
Net assets, unrestricted	<u>7,111,881</u>	<u>90,021</u>	<u>7,201,902</u>	<u>10,463,382</u>
Total Net Assets	<u>\$ 102,622,589</u>	<u>\$ 102,019</u>	<u>\$102,724,608</u>	<u>\$ 99,685,233</u>

80% of the County's net assets reflect its investment in capital assets (land, buildings and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 12.7% of the County's net assets represent resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net assets \$7,201,902 may be used to meet the government's ongoing obligations to citizens and creditors.

The following schedule provides a summary of the changes in net assets. The increase in net assets is due primarily to prudent budget administration.

Changes in Net Assets
Fiscal Years Ended September 30, 2011 and 2010

	Governmental Activities	Business-type Activities	Total Government 2011	2010
Revenues:				
Program Revenues				
Charges for services	\$ 3,305,994	\$ 165,168	\$ 3,471,162	\$ 3,971,502
Operating grants/contributions	1,766,200	-	1,766,200	863,805
Capital grants/contributions	4,908,813	-	4,908,813	1,158,879
General Revenues				
Property taxes	10,267,248	-	10,267,248	10,755,827
Sales and use taxes	2,955,510	-	2,955,510	2,956,118
Franchise fees	13,557	-	13,557	13,940
Communications surtax	129,791	-	129,791	133,782
State shared revenues	4,144,597	-	4,144,597	3,844,993
Other	222,747	39	222,786	374,931
Total revenues	<u>27,714,457</u>	<u>165,207</u>	<u>27,879,664</u>	<u>24,073,777</u>
Expenses:				
General government	4,626,451	-	4,626,451	4,681,654
Public safety	8,011,181	-	8,011,181	8,325,119
Physical environment	1,718,720	-	1,718,720	1,718,224
Transportation	6,491,932	166,129	6,658,061	6,784,019
Economic environment	424,358	-	424,358	502,557
Human services	1,173,272	-	1,173,272	1,245,652
Culture/recreation	940,766	-	940,766	861,017
Court-related	675,952	-	675,952	668,855
Interest on long-term debt	611,528	-	611,528	638,406
Total expenses	<u>24,674,160</u>	<u>166,129</u>	<u>24,840,289</u>	<u>25,425,503</u>
Increase (decrease) in net assets	3,040,297	(922)	3,039,375	(1,351,726)
Beginning net assets	99,582,292	102,941	99,685,233	101,036,959
Ending net assets	<u>\$ 102,622,589</u>	<u>\$ 102,019</u>	<u>\$ 102,724,608</u>	<u>\$ 99,685,233</u>

Property taxes provide 37% of the revenues for Governmental Activities, while state shared revenues provide 15%, and sales and use taxes provide 11%. Most of the Governmental Activities resources are spent for Public Safety (32%), General Government (19%), Human Services (4.75%), Transportation (26%), and Physical Environment (7%).

FUND FINANCIAL INFORMATION

Governmental Funds

General Fund

The County's General Fund is the main operating fund of the County. It is used to account for all financial resources that are not restricted by State or Federal laws, County ordinances or other externally imposed requirements. As of September 30, 2011, total assets were \$9,738,989 and total liabilities were \$452,220. The ending fund balance was \$9,286,769. \$1,074,577 of the ending fund balance is assigned or restricted for specific identified purposes. \$8,212,192 is reflected as unassigned in the financial statements, but is included in the budget for the next fiscal year to fund reserves and various capital projects.

As of September 30, 2011, total revenue, \$13,643,753, exceeded total expenditures of \$7,911,921, by \$5,731,832. In addition, \$6,992,855 was also transferred to constitutional officers to fund their budgets and \$148,317 to other funds for operational costs. Total transfers in from other funds was \$140,000. The net decrease in the fund balance in the General Fund was, \$(1,269,339).

During the fiscal year, the County amended the General Fund budget by \$1,931,827, primarily due to changes in on-going capital projects. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 96.35%.

Other Governmental Funds

Financial highlights of selected other County funds follow:

The *Hospital Sales Tax Revenue Fund* accounts for the local one-cent discretionary small county sales surtax. County voters approved the one-cent sales tax in October 1999, for a period of 30 years, beginning January 1, 2000. The proceeds from the sales tax are used to pay the principal and interest payments on the Sales Tax Revenue Bonds, that were issued to provide funds to acquire, construct, and equip a hospital facility located in the County. The sales tax generated \$2,053,471 in the 2011 fiscal year, reflecting a 1.7% increase from the prior fiscal year's \$2,017,798.

The *Municipal Services Taxing Unit (MSTU) Fund* is used to account for the provision of fire services, building and planning services, animal control, code enforcement and the County's allocation of City recreation. The primary source of funds, 83%, is ad valorem taxes. 66% of the total expenditures incurred in the MSTU fund are for fire services provided in the unincorporated area of the County.

The *Road and Bridge (Transportation) Fund* accounts for motor fuel taxes designated for the annual maintenance of roads, bridges, right-of-way, drainage systems, etc. The County has the legal authority to levy ad valorem taxes for the Transportation Fund, but has elected not to do

so. As of September 30, 2011, revenues exceeded expenditures in the amount of \$256,749. Operational costs of the County Road Department decreased by \$172,522, while capital expenditures increased by 297%, \$17,442. Gas tax revenue increased at a rate of 4%, \$32,723 and intergovernmental revenue increased by .1%, \$1,388. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. \$700,614 was transferred in the 2011 fiscal year which would otherwise been available for road paving.

The *Secondary Road Projects (Paving) Fund* accounts for the use of gas taxes restricted for transportation improvements, such as roads, bridges, and right-of-way acquisition. This gas tax revenue decreased by .053% (\$28,029). \$246,451 was expended for road paving projects in 2011 as compared to \$544,844 in 2010. \$242,727 was also transferred to the SCRAP Paving Project Fund for Pisgah Road. This fund had a fund balance of \$2,422,067 at the end of the 2011 fiscal year. These funds have been committed for on-going road-paving projects.

The *Sheriff General Fund* is the operating fund of the Sheriff, a constitutional officer. The primary source of funds are transfers from the Board of County Commissioners General Fund. Expenditures represent 22% of total expenditures of the governmental activities. Expenditures total \$5,578,418 for the year. By law this fund has no ending fund balance.

Proprietary Fund

The *Airport Enterprise Fund* is used to account for the revenues, expenses, assets, and liabilities associated with the County operated aviation fuel sales at the County airport facility. This is operated like a business, where the rates established by the County should generate sufficient funds to pay the costs of current operations and provide for the accumulation of funding for capital asset acquisition. Total assets as of September 30, 2011, were \$121,481 total liabilities were \$19,462, and net assets were \$102,019. Operating revenue was \$165,207. Operating expenses were \$159,050. Subsequent to an operating transfer out of \$(6,087) to the Airport Special Revenue Fund, the net loss was \$(922).

CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2011, is \$96,063,413 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

Capital Assets

	Governmental Activities	Business-type Activities	Total Government 2011	2010
Capital assets				
Land and improvements	\$ 19,511,701	\$ -	\$ 19,511,701	\$ 10,725,237
Construction in progress	1,500,428	-	1,500,428	3,099,479
Infrastructure	76,343,931	-	76,343,931	76,084,890
Buildings	27,599,033	-	27,599,033	26,464,242
Equipment	16,414,851	73,709	16,488,560	15,596,839
Total capital assets	141,369,944	73,709	141,443,653	131,970,687
Less accumulated depreciation	(45,318,469)	(61,771)	(45,380,240)	(39,060,432)
	\$ 96,051,475	\$ 11,938	\$ 96,063,413	\$ 92,910,255

The decrease of \$(11,938) from the prior year is primarily attributable to depreciation.

DEBT MANAGEMENT

On July 11, 2000, the County issued \$17,205,000 of revenue bonds to acquire, construct, and equip a hospital facility located in the County. The Series 2000 Bonds and the interest thereon are payable solely from and secured by a pledge of the proceeds derived by the County from the levy and collection of the one-cent discretionary small county sales surtax. On May 5, 2005, the County advance refunded these bonds with an equivalent refunding, in order to reduce the debt service payments over the next 25 years to obtain economic gain. Principal payments of \$450,000 were made during the year and as of September 30, 2011, \$13,245,000 is still outstanding. The bonds are rated AAA, which is the highest rating given by the rating agencies.

The County also owed \$135,242 on a capital lease for outdoor sports and \$95,000 on a bank loan used for park capital improvements.

OTHER FINANCIAL INFORMATION

Economic Factors and Next Year's Budget

- The unemployment rate for the County for 2011 was 10.4%. Although this represents an decrease from the prior fiscal year, the rate for the County was higher than the statewide rate of 9.76%.
- The per capita income for the County in 2011 was \$25,898, 25% less than the statewide average of \$38,965.
- The County-wide ad valorem tax millage rate for the County remained at 7.0113 for 2011. Due to the decrease in property values county-wide, this created a revenue decrease of \$(730,567). As a fiscally constrained county, Taylor County received a distribution of \$494,408 from the State to help offset this reduction in property tax revenue. It is hopeful that the "offset" will continue for 2012, as a further reduction in property values is anticipated.
- The Florida Legislature has enacted legislation that will require the County to significantly increase its medicaid related expenditures beginning in 2012 on both a retroactive and ongoing basis.

REQUEST FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA

STATEMENT OF NET ASSETS

September 30, 2011

	Governmental Activities	Business - type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 6,976,209	\$ 82,262	\$ 7,058,471
Accounts receivable - net	86,516	-	86,516
Due from agency funds	110,235	-	110,235
Due from other governmental units	1,501,459	-	1,501,459
Inventories	160,256	27,281	187,537
Investments	12,251,657	-	12,251,657
Prepaid expenses	512,276	-	512,276
Total current assets	<u>21,598,608</u>	<u>109,543</u>	<u>21,708,151</u>
Restricted assets:			
Investments	708,137	-	708,137
Total restricted assets	<u>708,137</u>	<u>-</u>	<u>708,137</u>
Noncurrent assets:			
Capital assets - net	96,051,475	11,938	96,063,413
Total assets	<u><u>\$ 118,358,220</u></u>	<u><u>\$ 121,481</u></u>	<u><u>\$ 118,479,701</u></u>
LIABILITIES			
Current liabilities (payable from current assets):			
Accounts payable	\$ 768,643	\$ 19,186	\$ 787,829
Accrued liabilities	110,365	276	110,641
Deferred revenues	2,686	-	2,686
Accrued compensated absences	136,335	-	136,335
Capital leases - current portion	135,242	-	135,242
Note payable - current portion	38,000	-	38,000
Other current liabilities	9,403	-	9,403
Total current liabilities (payable from current assets)	<u>1,200,674</u>	<u>19,462</u>	<u>1,220,136</u>
Current liabilities (payable from restricted assets)			
Accrued interest payable	667	-	667
Landfill postclosure costs	70,709	-	70,709
Bonds payable - current portion	465,000	-	465,000
Total current liabilities (payable from restricted assets)	<u>536,376</u>	<u>-</u>	<u>536,376</u>
Noncurrent liabilities			
Accrued compensated absences	878,745	-	878,745
Landfill post-closure costs	282,836	-	282,836
Note payable	57,000	-	57,000
Bonds payable	12,780,000	-	12,780,000
Total long-term liabilities	<u>13,998,581</u>	<u>-</u>	<u>13,998,581</u>
Total liabilities	<u>15,735,631</u>	<u>19,462</u>	<u>15,755,093</u>
(Continued)			

TAYLOR COUNTY, FLORIDA

STATEMENT OF NET ASSETS
September 30, 2011

	<u>Governmental Activities</u>	<u>Business - type Activities</u>	<u>Total</u>
NET ASSETS (Continued)			
Invested in capital assets, net of related debt	\$ 82,576,233	\$ 11,998	\$ 82,588,231
Restricted:	12,934,475	-	12,934,475
Unrestricted	7,111,881	90,021	7,201,902
Total net assets	<u>\$ 102,622,589</u>	<u>\$ 102,019</u>	<u>\$ 102,724,608</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2011

		Program Services			Net (Expenses) Revenues and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
Functions/Programs	Expenses						
Governmental Activities							
General government	\$ 4,626,451	\$ 1,116,552	\$ 4,169	\$ 143	\$ (3,505,587)	\$ -	\$ (3,505,587)
Public safety	8,011,181	343,047	861,052	250,077	(6,557,005)	-	(6,557,005)
Physical environment	1,718,720	1,156,434	74,951	-	(487,335)	-	(487,335)
Transportation	6,491,932	274,228	17,445	4,555,384	(1,644,875)	-	(1,644,875)
Economic environment	424,358	-	350,000	-	(74,358)	-	(74,358)
Human services	1,173,272	15,634	35,036	-	(1,122,602)	-	(1,122,602)
Culture/recreation	940,766	72,801	321,184	103,209	(443,572)	-	(443,572)
Court-related	675,952	326,304	102,363	-	(247,285)	-	(247,285)
Interest on long-term debt	611,528	-	-	-	(611,528)	-	(611,528)
Total governmental activities	24,674,160	3,305,000	1,766,200	4,908,813	(14,694,147)	-	(14,694,147)
Business - type activities							
Transportation							
Airport	160,042	165,168	-	-	-	5,126	5,126
Total government	\$ 24,834,202	\$ 3,470,168	\$ 1,766,200	\$ 4,908,813	(14,694,147)	5,126	(14,689,021)
General revenues							
Ad valorem taxes					10,267,248	-	10,267,248
Sales and use taxes					2,955,510	-	2,955,510
Communications service tax					129,791	-	129,791
Franchise fees					13,557	-	13,557
Federal and state shared revenue					4,144,597	-	4,144,597
State payments in lieu of taxes					34,020	-	34,020
Interest					34,596	39	34,635
Miscellaneous					149,037	-	149,037
Transfers in (out)					6,087	(6,087)	-
Total general revenue					17,734,443	(6,048)	17,728,395
Change in net assets					3,040,296	(922)	3,039,374
Net assets beginning of year					99,582,293	102,941	99,685,234
Net assets end of year					\$ 102,622,589	\$ 102,019	\$ 102,724,608

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2011**

		Special Revenue					Debt Service		Capital Projects	Other	Total
	General	Road and Bridge	Municipal Services Taxing Unit	Hospital Sales Tax	Solid Waste	Sheriff Operating	Tax Collector Operating	Hospital	Secondary Road Projects	Governmental Funds	Governmental Funds
ASSETS											
Current assets											
Cash	\$ 1,232,822	\$ 185,678	\$ 274,336	\$ 2,359,211	\$ 542,063	\$ 276,766	69,206	\$ -	\$ 148,088	\$ 1,888,039	\$ 6,976,209
Accounts receivable	165	1,912	-	-	1,080	12,191	-	-	-	71,168	86,516
Due from other funds	1,334,457	491,817	-	-	-	-	-	-	64,652	109,943	2,000,869
Due from other governmental units	314,622	116,228	20,774	204,131	4,714	-	-	-	59,893	781,097	1,501,459
Inventories	-	160,256	-	-	-	-	-	-	-	-	160,256
Investments	6,810,352	66,392	932,261	735,419	180,438	-	9,428	293,489	2,581,976	1,350,039	12,959,794
Prepaid expenses	46,571	-	705	-	-	-	-	465,000	-	-	512,276
Total assets	\$ 9,738,989	\$ 1,022,283	\$ 1,228,076	\$ 3,298,761	\$ 728,295	\$ 288,957	\$ 78,634	\$ 758,489	\$ 2,854,609	\$ 4,200,286	\$ 24,197,379
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ 267,583	\$ 81,945	\$ 29,590	\$ -	\$ 33,463	\$ 38,566	\$ -	\$ -	\$ 82,235	\$ 235,261	\$ 768,643
Accrued wages	41,527	29,344	26,696	-	11,193	-	-	-	-	1,605	110,365
Accrued compensated absences	38,153	46,190	33,947	-	18,045	-	-	-	-	-	136,335
Due to other funds	104,957	-	7,458	-	27,861	249,772	74,213	-	350,307	1,076,066	1,890,634
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	-	2,686	2,686
Other current liabilities	-	-	-	-	-	619	4,421	-	-	4,383	9,403
Total liabilities	452,220	157,479	97,691	-	90,562	288,957	78,634	-	432,542	1,319,981	2,918,066
FUND BALANCES											
Nonspendable - inventories	-	160,256	-	-	-	-	-	-	-	-	160,256
Restricted	640,223	704,548	-	-	-	-	-	-	-	2,290,674	3,635,445
Assigned	461,964	-	1,130,385	3,298,761	637,733	-	-	758,489	2,422,067	589,631	9,299,030
Unassigned	8,184,582	-	-	-	-	-	-	-	-	-	8,184,582
Total fund balances	9,286,769	864,804	1,130,385	3,298,761	637,733	-	-	758,489	2,422,067	2,880,305	21,279,313
Total liabilities and fund balances	\$ 9,738,989	\$ 1,022,283	\$ 1,228,076	\$ 3,298,761	\$ 728,295	\$ 288,957	\$ 78,634	\$ 758,489	\$ 2,854,609	\$ 4,200,286	

Amounts reported for governmental activities in the statement of net assets are different because:

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

96,051,475

Long-term liabilities, including bonds payable of (\$13,245,000), capital leases and notes payable of (\$230,242), compensated absences of (\$878,745), landfill postclosure costs of (\$353,545), and accrued interest of (\$667) are not due and payable in the current period and therefore are not reported in the funds.

(14,708,199)

Net assets of governmental activities

\$ 102,622,589

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2011**

	Special Revenue						Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
	General	Road and Bridge	Municipal Services Taxing Unit	Hospital Sales Tax	Solid Waste	Sheriff Operating	Tax Collector Operating	Hospital	Secondary Road Projects	
REVENUES										
Taxes	\$ 9,230,726	\$ 702,394	\$ 1,166,422	\$ 2,053,471	\$ 13,447	\$ -	\$ -	\$ -	\$ -	\$ 199,644
Licenses and permits	-	110	160,932	-	-	-	-	-	-	161,042
Intergovernmental	3,604,268	711,727	9,566	-	17,110	4,430	-	-	863,095	5,657,574
Charges for services	279,009	-	64,297	-	5,711	12,433	762,745	-	-	338,306
Fines and forfeitures	6,869	-	750	-	-	-	-	-	-	500
Miscellaneous	356,272	10,731	9,433	-	-	72,476	5,571	-	-	32,384
Special assessments	149,267	-	-	-	1,118,076	-	-	-	-	54,027
Interest	17,342	285	1,655	3,667	834	13	3,137	-	6,314	1,349
Total revenues	13,643,753	1,425,247	1,413,055	2,057,138	1,155,178	89,352	771,453	-	869,409	6,283,784
EXPENDITURES										
Current expenditures										
General government	1,591,323	-	53,282	-	-	-	844,916	-	-	1,604,279
Public safety	820,648	-	1,079,205	-	-	5,443,366	-	-	-	91,087
Physical environment	461,165	55,226	-	-	1,001,952	-	-	-	-	156,636
Transportation	69,301	1,840,265	-	-	-	-	-	-	(8,545)	70,542
Economic environment	206,301	-	-	-	-	-	-	-	-	217,658
Human services	548,624	-	149,984	40	-	-	-	-	-	-
Culture / recreation	489,404	-	149,915	-	-	-	-	-	-	7,725
Court-related	82,796	-	-	-	-	-	-	-	-	582,503
Capital outlay										
General government	1,272	-	-	-	-	-	-	-	-	266,844
Public safety	618,257	-	44,496	-	-	135,052	-	-	-	44,414
Physical environment	3,078	4,000	-	-	19,038	-	-	-	-	3,888
Transportation	-	26,163	-	-	-	-	-	-	246,451	5,092,584
Economic environment	-	-	-	-	-	-	-	-	-	120,557
Culture / recreation	2,872,332	-	-	-	-	-	-	-	-	32,862
Court-related	5,696	-	-	-	-	-	-	-	-	28,036
Debt service										
Principal	129,064	-	-	-	-	-	-	450,000	-	38,000
Interest	12,660	-	-	-	-	-	-	603,831	-	5,203
Total expenditures	7,911,921	1,925,654	1,476,882	40	1,020,990	5,578,418	844,916	1,053,831	237,906	8,362,818
Excess of revenues over (under) expenditures	5,731,832	(500,407)	(63,827)	2,057,098	134,188	(5,489,066)	(73,463)	(1,053,831)	631,503	(2,079,034)
OTHER FINANCING SOURCES (USES)										
Interfund transfers in	140,000	757,155	61,796	-	8,960	5,489,066	73,463	1,060,404	64,652	1,921,853
Interfund transfers out	(7,141,171)	-	(31,446)	(1,060,404)	(82,204)	-	-	-	(1,183,341)	(72,696)
Total other financing sources (uses)	(7,001,171)	757,155	30,350	(1,060,404)	(73,244)	5,489,066	73,463	1,060,404	(1,118,689)	1,849,157
Net change in fund balances	(1,269,339)	256,748	(33,477)	996,694	60,944	-	-	6,573	(487,186)	(229,877)
Fund balances beginning of year	10,556,108	608,056	1,163,862	2,302,067	576,789	-	-	751,916	2,909,253	3,110,182
Fund balances end of year	\$ 9,286,769	\$ 864,804	\$ 1,130,385	\$ 3,298,761	\$ 637,733	\$ -	\$ -	\$ 758,489	\$ 2,422,067	\$ 2,880,305

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Fiscal Year Ended September 30, 2011

Net change in fund balances - total governmental funds \$ (698,920)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 9,565,670	
Less current year depreciation	<u>(6,415,859)</u>	3,149,811

The net effect of dispositions of fixed assets (8,591)

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

Payment for revenue bonds	450,000	
Payments for capital leases and notes	<u>167,064</u>	
		617,064

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

Net change in compensated absences	(95,743)	
Net change in landfill postclosure liability	66,509	
Net change in accrued interest	<u>10,166</u>	
		<u>(19,068)</u>

Change in net assets of governmental activities \$ 3,040,296

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**STATEMENT OF NET ASSETS
PROPRIETARY FUND**

September 30, 2011

	<u>Airport Enterprise</u>
ASSETS	
Current assets:	
Cash	\$ 82,262
Inventories	27,281
Total current assets	<u>109,543</u>
 Fixed assets:	
Equipment	73,709
Less: accumulated depreciation	<u>(61,771)</u>
Total fixed assets	<u>11,938</u>
Total assets	<u><u>\$ 121,481</u></u>
 LIABILITIES	
Current liabilities	
Accounts payable	\$ 19,186
Accrued wages	276
Total current liabilities	<u>19,462</u>
 NET ASSETS	
Invested in capital assets	11,938
Unrestricted	<u>90,081</u>
Total net assets	<u>102,019</u>
Total liabilities and net assets	<u><u>\$ 121,481</u></u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND**

For the Fiscal Year Ended September 30, 2011

	<u>Airport Enterprise</u>
OPERATING REVENUES	
Transportation	
Airports	
Airport fuel sales	\$ 165,168
Interest	39
	<u>165,207</u>
OPERATING EXPENSES	
Airport fuel operations	
Personal services	
Regular salaries	6,760
Employee benefits	1,282
Total personal services	<u>8,042</u>
Operating expenses	
Communications	435
Utility services	1,320
Insurance	385
Repair and maintenance	1,737
Petroleum products	146,729
Supplies	137
Depreciation	238
Other current charges	27
Total operating expenses	<u>151,008</u>
Total operating expenses	<u>159,050</u>
Operating income	6,157
Nonoperating expense	
Loss on disposition of equipment	<u>(992)</u>
Net income before operating transfers	5,165
Operating transfers out	<u>(6,087)</u>
Net loss after operating transfers	(922)
Retained earnings, beginning of year	102,941
Retained earnings, end of year	<u>\$ 102,019</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2011

	<u>Airport Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 165,168
Cash payments to employees	(6,745)
Cash payments for employee benefits	(1,282)
Cash payments for suppliers	(135,026)
Interest income	39
Net cash provided by operating activities	<u>22,154</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	<u>(6,087)</u>
Net decrease in cash and cash equivalents	16,067
 Cash and cash equivalents, beginning of year	<u>66,195</u>
Cash and cash equivalents, end of year	<u><u>\$ 82,262</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	<u>\$ 5,165</u>
Adjustments to reconcile operating loss to net cash used in operating activities	
Depreciation	238
Changes in assets and liabilities	
Increase (decrease) in:	
Accounts payable	16,736
Accrued wages	15
Total adjustments	<u>16,989</u>
Net cash provided by operating activities	<u><u>\$ 22,154</u></u>
 See notes to financial statements.	

TAYLOR COUNTY, FLORIDA

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

AGENCY FUNDS
September 30, 2011

	Clerk of Courts				Property Appraiser	Sheriff		Tax Collector		
	General Trust	Child Support	Registry of Court	Cash Bond	Trust	Individual Depository	Inmate Trust	Tax	Tag	Totals
ASSETS										
Cash	\$ 171,580	\$ 884	\$ 75,858	\$ 35,629	\$ 8,224	\$ 6,248	\$ 6,967	\$ 428,436	\$ -	\$ 733,826
Accounts receivable	531	-	-	-	-	-	-	-	-	531
Due from individuals	-	-	-	-	-	-	-	1,381	16,640	18,021
Investments	-	-	-	-	-	-	-	-	93	93
Total assets	\$ 172,111	\$ 884	\$ 75,858	\$ 35,629	\$ 8,224	\$ 6,248	\$ 6,967	\$ 429,817	\$ 16,733	\$ 752,471
LIABILITIES										
Due to individuals	\$ 14,829	\$ -	\$ 75,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,687
Accounts payable	-	-	-	-	-	-	3,860	-	-	3,860
Due to other funds	109,943	-	-	-	-	-	292	-	-	110,235
Due to other governmental units	12,174	-	-	-	-	6,248	973	-	291	19,686
Cash bonds payable	-	-	-	31,612	-	-	-	-	-	31,612
Interest payable	-	-	-	4,017	-	-	-	-	-	4,017
Other current liabilities	35,165	884	-	-	8,224	-	1,842	15,042	15,900	77,057
Taxes and fees payable	-	-	-	-	-	-	-	414,775	-	414,775
Deposits payable	-	-	-	-	-	-	-	-	542	542
Total liabilities	172,111	884	75,858	35,629	8,224	6,248	6,967	429,817	16,733	752,471
NET ASSETS										
Total net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Taylor County, Florida, (the "County") is a political subdivision of the State pursuant to Article VIII, Section 1(a) of the Constitution of the State of Florida. The County is governed by the Board of County Commissioners and five elected constitutional officers (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector) in accordance with State statutes and regulations. The constitutional officers maintain separate accounting records and budgets from the Board of County Commissioners. The Constitution of the State of Florida, Article VIII, Section 1(d) created the constitutional officers and Article VIII, Section 1(e), created the Board of County Commissioners.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, are not applied in the preparation of the financial statements of the proprietary fund types in accordance with GASB Statement 20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

In June, 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement 34-Basic Financial Statement and Management's Discussion and Analysis - for State and Local Governments. This Statement provides for the most significant change in financial reporting in over twenty years and schedules phased implementation (based on the size of government) starting with the fiscal year ending 2002. As part of this statement, there is a new reporting requirement regarding the local government's infrastructure (roads, bridges, traffic signals, etc.). This requirement permitted an optional four-year further delay for implementation of the infrastructure related portion to the fiscal year ending in 2007. The County implemented the basic model in the FY 2002-2003, and fully implemented the infrastructure related portion in 2007.

A. Reporting Entity

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, because of the closeness of their relationships with the County, should be blended as though they are part of the County. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the County's special purpose financial statements. Management determined that there are no organizations that should be included in the County's financial statements as component units, except for the constitutional officer component units described above.

B. Measurement Focus and Basis of Accounting

The basic financial statements of the County are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required supplementary information

1. Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component units), as well as its discretely presented component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and agency fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 - Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. As applicable, the County also chooses to eliminate the indirect costs between governmental activities to avoid a "doubling up" effect.

2. Fund Financial Statements

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds, individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

3. Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be the measure of "available spendable resources." Governmental funds operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Any non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Non-current portions of other long-term receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

4. Proprietary Funds

The County's Airport Enterprise Fund is a proprietary fund. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are

recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. The County applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, taxes, and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

C. Basis of Presentation

GASB Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The County has used GASB 34 minimum criteria for major fund determination and has also electively disclosed funds which either had debt outstanding or specific community focus as major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

1. Governmental Major Funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

Hospital Sales Tax Fund - The Hospital Sales Tax Fund accounts for revenues generated by the local option one cent Small County Surtax which is pledged as security for the Sales Tax Revenue Bonds Series 2005. Any excess revenue for the surtax is restricted for debt reduction or capital expenditures at the hospital facilities.

Municipal Services Taxing Unit Fund (Municipal Services) - The Municipal Services Fund accounts for fire control and other services which primarily benefit residents in the

unincorporated area of the County. Financing is provided by ad valorem taxes levied in the unincorporated area as well as other revenues primarily attributable to the unincorporated area.

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

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

Sheriff Operating Fund – The Sheriff Operating Fund is the general operating fund of the Sheriff, a Constitutional Officer. It is used to account for all financial resources and expenditures of the Sheriff, except those required to be accounted for in another fund.

Tax Collector Operating Fund - The Tax Collector Operating Fund is the general operating fund of the Tax Collector. It is used to account for all financial resources and expenditures of the Tax Collector except those required to be accounted for in another fund.

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

Secondary Road Projects Fund - The Secondary Roads Projects Fund accounts for the expenditures of road and bridge construction. Financing is provided by collections of the 5th and 6th cent state shared gas taxes.

2. Proprietary Major Fund:

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

Non-current Governmental Assets/Liabilities:

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

D. Assets, Liabilities and Net Assets or Equity

1. Cash and Cash Equivalents

The County maintains a cash pool that is available for use by all funds. Earnings from the pooled cash are allocated to the respective funds based on applicable cash participation by

each fund. The cash pool is managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts. Therefore, all balances representing participants' equity in the cash pools are classified as cash and cash equivalents for financial statement purposes, including the statement of cash flows. In addition, longer-term investments are held by certain of the County's funds and are reported as investments on these statements.

2. Investments

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

3. Receivables and Payables

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

All receivables are shown net of an allowance for doubtful accounts. Any receivables in excess of 180 days would comprise the trade accounts receivable allowance for doubtful accounts. At September 30, 2011, there was no allowance for doubtful accounts.

4. Inventories

Inventories are valued at cost, which approximates market, using the "first-in, first-out" method of accounting. Supplies inventories of certain governmental funds are recorded as expenditures when consumed rather than when purchased.

5. Restricted Assets

Certain net assets of the County are classified as restricted assets on the statement of net assets because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributions, or laws or regulations of other governments. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net assets and then from unrestricted net assets.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of one year. Except for roads and bridges constructed prior to October 1, 1981, assets are recorded at historical cost. Roads and bridges constructed prior to October 1, 1981 are reported at estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The Board of County Commissioners holds legal title to the capital assets used in the operations of the County, Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections and Tax Collector, as is accountable for them under Florida Law.

The Sheriff is accountable for and thus maintains capital asset records pertaining only to equipment used in his operations. These assets have been combined with the Board's governmental activities capital assets in the statement of net assets.

Property, plant, and equipment of the County, as well as component units, are depreciated using the straight-line method over the following estimated useful lives:

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

7. Capitalization of Interest

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

8. Deferred Revenues

Deferred revenues reported in government-wide financial statements represent unearned revenues. The deferred revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Deferred revenues reported in

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

9. Accrued Compensated Absences

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

10. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2011.

11. Landfill Closure Costs

Under the terms of current state and federal regulations, the County was required to place a final cover on closed landfill areas, and to perform certain monitoring and maintenance functions for a period of twenty years after closure. The County recognizes these costs of post-closure maintenance annually. Required obligations for closure and post-closure costs are recognized in the Landfill Fund.

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

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

"Total fund balances" of the County's governmental funds (\$21,279,313) differs from "net assets" of governmental activities (\$102,622,589) reported in the statement of net assets. This difference primarily results from the long-term economical focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet.

Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in

governmental funds. However, the statement of net assets included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$ 141,369,944
Accumulated depreciation	(45,318,469)
Total	<u>\$ 96,051,475</u>

Long-term debt transactions

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at September 30, 2011, were:

Accrued interest payable	\$ 667
Sales Tax Revenue Bonds, Series 2005	13,245,000
Landfill closure/Long-term care	353,545
Capital leases and note payable	230,242
Compensated absences	878,745
Total	<u>\$ 14,708,199</u>

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$ 1,890,634 between governmental funds must be eliminated for the statement of net assets.

TAYLOR COUNTY, FLORIDA

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

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

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

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

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Reclassifications and Eliminations	Statement of Net Assets
ASSETS					
Cash and cash equivalents	\$ 6,976,209	\$ -	\$ -	\$ -	\$ 6,976,209
Accounts receivable - net	86,516	-	-	-	86,516
Due from other funds	2,000,869	-	-	(1,890,634)	110,235
Due from other governmental units	1,501,459	-	-	-	1,501,459
Inventories	160,256	-	-	-	160,256
Investments	12,959,794	-	-	-	12,959,794
Prepaid expenses	512,276	-	-	-	512,276
Capital assets - net	-	96,051,475	-	-	96,051,475
Total assets	<u>\$ 24,197,379</u>	<u>\$ 96,051,475</u>	<u>\$ -</u>	<u>\$ (1,890,634)</u>	<u>\$ 118,358,220</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 768,643	\$ -	\$ -	\$ -	\$ 768,643
Accrued wages	110,365	-	-	-	110,365
Accrued compensated absences	136,335	-	-	-	136,335
Accrued interest payable	-	-	667	-	667
Due to other funds	1,890,634	-	-	(1,890,634)	-
Due to other governmental units	-	-	-	-	-
Deferred revenues	2,686	-	-	-	2,686
Other current liabilities	9,403	-	-	-	9,403
Accrued compensated absences	-	-	878,745	-	878,745
Landfill postclosure liability	-	-	353,545	-	353,545
Capital leases and notes payable	-	-	230,242	-	230,242
Revenue bonds payable	-	-	13,245,000	-	13,245,000
Total liabilities	<u>2,918,066</u>	<u>-</u>	<u>14,708,199</u>	<u>(1,890,634)</u>	<u>15,735,631</u>
Fund balances/net assets	<u>21,279,313</u>	<u>96,051,475</u>	<u>(14,708,199)</u>	<u>-</u>	<u>102,622,589</u>
Total liabilities and fund balance/net assets	<u>\$ 24,197,379</u>	<u>\$ 96,051,475</u>	<u>\$ (14,708,199)</u>	<u>\$ (1,890,634)</u>	<u>\$ 118,358,220</u>

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

The "net change in fund balances" for governmental funds \$(698,920) differs from the "change in net assets" for governmental activities \$3,040,296 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net assets decrease by the amount of depreciation expense charges for the year.

Capital outlay	\$ 9,565,670
Depreciation expense	(6,415,859)
Net loss on disposition of fixed assets	(8,591)
Difference	<u>\$ 3,141,220</u>

Repayments of debt principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

Principal payments made	<u>\$ 617,064</u>
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Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest	<u>\$ 10,166</u>
Net change in compensated absences	<u>\$ (95,743)</u>
Net change in landfill postclosure liability	<u>\$ 66,509</u>

Reclassification and Eliminations

Transfers in and transfers out in the amount of \$ 9,571,262 between governmental activities should be eliminated.

TAYLOR COUNTY, FLORIDA

NOTE 2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

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

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions	Compensated Absences	Accrued Interest	Landfill Postclosure Liability	Reclassifications and Eliminations	Statement of Activities
REVENUES								
Taxes	\$ 13,366,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,366,104
Licenses and permits	161,042	-	-	-	-	-	-	161,042
Intergovernmental	10,867,770	-	-	-	-	-	-	10,867,770
Charges for services	1,462,501	-	-	-	-	-	-	1,462,501
Fines and forfeitures	8,119	-	-	-	-	-	-	8,119
Special assessments	1,321,370	-	-	-	-	-	-	1,321,370
Interest	34,596	-	-	-	-	-	-	34,596
Miscellaneous	486,867	-	-	-	-	-	-	486,867
Total revenues	27,708,369	-	-	-	-	-	-	27,708,369
EXPENDITURES								
Current Expenditures								
General government	4,093,800	495,462	-	37,189	-	-	-	4,626,451
Public safety	7,434,306	537,731	-	39,144	-	-	-	8,011,181
Physical environment	1,674,979	104,764	-	5,486	-	(66,509)	-	1,718,720
Transportation	1,971,563	4,506,445	-	13,924	-	-	-	6,491,932
Economic environment	423,959	399	-	-	-	-	-	424,358
Human services	698,648	474,624	-	-	-	-	-	1,173,272
Culture/recreation	647,044	293,722	-	-	-	-	-	940,766
Court related	665,299	10,653	-	-	-	-	-	675,952
Capital outlay								
General government	288,116	(268,116)	-	-	-	-	-	-
Public safety	842,219	(842,219)	-	-	-	-	-	-
Physical environment	30,004	(30,004)	-	-	-	-	-	-
Transportation	5,365,198	(5,365,198)	-	-	-	-	-	-
Economic environment	120,557	(120,557)	-	-	-	-	-	-
Culture/recreation	2,905,194	(2,905,194)	-	-	-	-	-	-
Court related	33,732	(33,732)	-	-	-	-	-	-
Debt Service								
Principal	617,064	-	(617,064)	-	-	-	-	-
Interest	621,694	-	-	-	(10,166)	-	-	611,528
Total expenditures	28,413,376	(3,141,220)	(617,064)	95,743	(10,166)	(66,509)	-	24,674,160
Excess of revenues over (under) expenditures	(705,007)	3,141,220	617,064	(95,743)	10,166	66,509	-	3,034,209
OTHER FINANCING SOURCES (USES)								
Transfers in	9,577,349	-	-	-	-	-	(9,571,262)	6,087
Transfers out	(9,571,262)	-	-	-	-	-	9,571,262	-
Total other financing sources (uses)	6,087	-	-	-	-	-	-	6,087
Net change in fund balance	(698,920)	3,141,220	617,064	(95,743)	10,166	66,509	-	3,040,296
Fund balances at beginning of year	21,978,233	92,910,255	(14,092,308)	(783,002)	(10,833)	(420,054)	-	99,582,293
Fund balances at end of year	\$ 21,279,313	\$ 96,051,475	\$ (13,475,242)	\$ (878,745)	\$ (667)	\$ (353,545)	\$ -	\$ 102,622,589

NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The County uses the following procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 15, the Clerk of the Circuit Court serving as Budget Officer submits to the Board of County Commissioners a tentative budget for the fiscal year commencing October 1.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund; or appropriate for the special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.
5. Formal budgetary integration is employed as a management control device in all governmental funds.
6. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2011, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis.
7. Legal control of the budget is exercised pursuant to applicable provisions of *Florida Statutes*.
8. Appropriations for the County lapse at the close of the fiscal year.
9. The following is a comparison of the appropriations to total expenses for the proprietary fund for the fiscal year ended September 30, 2011.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Positive</u>
Primary Government			
Enterprise Funds:			
Airport Enterprise	<u>\$ 195,601</u>	<u>\$ 166,129</u>	<u>\$ 29,472</u>

NOTE 4. CASH AND CASH EQUIVALENTS

The County maintains a cash pool that is available for use by all funds except those whose cash and investments must be segregated due to bond covenants or other legal restrictions.

A. Deposits

At September 30, 2011, the carrying amount of the County's bank deposits was \$7,058,471. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

B. Investments

Florida Statutes, and various bond covenants authorize investments in certificates of deposit, money market accounts, savings accounts, repurchase agreements, the Local Government Surplus Funds Trust Fund, obligations by the Florida State Board of Administration, Florida Local Government Investment Trust Fund, obligations of the U.S. Government, obligations of government agencies unconditionally guaranteed by the U.S. Government, obligations of the Federal Home Loan Mortgage Corporation, including Federal Home Mortgage Corporation participation certificates, obligations of the Federal Home Loan Bank, obligations of the Government National Mortgage Association, obligations of the Federal National Mortgage Association and Securities of any management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., provided the portfolio is limited to U.S. Government obligations and to repurchase agreements fully collateralized by U.S. Government obligations. The Board invested in only these types of instruments during the fiscal year.

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

Investments consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund and the Fund B Surplus Fund Trust Fund investment pools created by Sections 218.405, *Florida Statutes*, the Florida Local Government Trust Fund, and those made locally. On December 4, 2007, the State Board of Administration restructured the Local Government Surplus Funds Trust Fund (Pool) to also establish the Fund B Surplus Funds Trust Fund. The local investments operate under the guidelines established by Section 218.415, *Florida Statutes*. The County's investments in the Pool, which the State Board of Administration indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of September 30, 2011, are similar to money market funds in which shares are reported at fair value, which is amortized cost.

The County's investments in the Fund B. Surplus Funds Trust Fund, are accounted for as a fluctuating net asset value pool, with a fair value factor of 0.78965331 at September 30, 2011. The Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the State Board of Administration, are effected by transferring eligible cash or securities to the Local Government Surplus Funds Trust Fund, consistent with the pro rata allocation of Pool Shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as a liquid balance within the Local Government Surplus Funds Trust Fund.

The Florida Local Government Investment Trust Fund (Trust) is a professionally managed fund available only to public entities in Florida. The investment policy of the trust restricts investments to direct obligations of or securities fully guaranteed by the United States; obligations of certain federal agencies, including collateralized mortgage obligations; repurchase agreements; corporate bonds; and commercial paper. As of September 30, 2011, the Trust had investments, at fair value, of approximately \$ 733 million. Of the total investments in the Trust, 13% was invested in asset backed securities, 44% was invested in federal Treasury and agency securities, 37% was invested in Corporate securities. The Florida Trust Day to Day Fund (the Fund) is a money market fund of the Florida Local Government Investment Trust. As of September 30, 2011, the fund had investments of \$546.9 million of which 37% were in repurchase agreements and 18% were in government related securities.

Schedule of Investments at September 30, 2011

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool	38 Day Average	\$ 6,894,490
Fund B. Surplus Funds Trust fund	4.82 Year Average	281,430
Florida Local Government Investment Pool	2.08 Year Average	1,172,708
Florida Local Government Day to Day Fund	50 Day Average	4,611,166
Total investments		<u>\$ 12,959,794</u>

Interest Rate Risk

- Section 218.415(17), *Florida Statutes*, limits investment maturities to provide sufficient liquidity to pay obligations as they come due.
- The maturity of the State Board of Administration Local Government Investment Pool is based on the weighted average of days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. The maturity of the State Board of Administration Fund B Surplus Funds Trust Fund is based on the weighted average life (WAL). A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL is based on legal final

maturity dates as of September 30, 2011.

Credit Risk

- Section 218.415(17), *Florida Statutes*, limits investments to the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, *Florida Statutes*; Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, *Florida Statutes*, and direct obligations to the United States Treasury. The County's investment policy limits investments to these types of securities.
- As of September 30, 2011, the County's investment in the Local Government Surplus Funds Trust Fund Investment Pool and Trust is rated AAAM by Standard & Poors. The Fund B Surplus Trust Fund is unrated.
- The County's investments in Certificates of Deposit and money market funds are in qualified public depositories.

Custodial Credit Risk

- Section 218.415(18), *Florida Statutes*, requires the County to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All County investments complied with this provision of law.

There were no legal or contractual provisions regarding deposits and investments at year end, except as described in Note 12.

NOTE 5. PROPERTY TAX REVENUES

Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2010-2011 fiscal year were levied in October 2010. All taxes are due and payable on November 1 or as soon as the

assessment roll is certified and delivered to the Tax Collector. Discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year end.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2011, was as follows:

Primary Government

	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
Governmental Activities				
Capital assets				
Land and improvements	\$ 10,725,237	\$ 7,858,841	\$ 927,623	\$ 19,511,701
Construction in progress	3,099,479	425,518	(2,024,569)	1,500,428
Infrastructure	76,084,890	182,221	76,820	76,343,931
Buildings	26,464,242	117,324	1,017,467	27,599,033
Equipment	13,314,313	802,300	(201,883)	13,914,730
Sheriff equipment	2,282,526	179,466	38,129	2,500,121
Total capital assets	131,970,687	9,565,670	(166,413)	141,369,944
Less accumulated depreciation				
Board of County Commissioners	(37,590,421)	(6,206,692)	195,139	(43,601,974)
Sheriff	(1,470,011)	(209,167)	(37,317)	(1,716,495)
Total accumulated depreciation	(39,060,432)	(6,415,859)	157,822	(45,318,469)
Governmental activities capital assets, net	<u>\$ 92,910,255</u>	<u>\$ 3,149,811</u>	<u>\$ (8,591)</u>	<u>\$ 96,051,475</u>
Business type activities:				
Equipment	\$ 73,709	\$ -	\$ -	\$ 73,709
Less accumulated depreciation	(61,533)	(238)	-	(61,771)
Business activities capital assets, net	<u>\$ 12,176</u>	<u>\$ (238)</u>	<u>\$ -</u>	<u>\$ 11,938</u>

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

Governmental activities:	
General Government	\$ 487,522
Public Safety	537,731
Physical Environment	104,764
Transportation	4,506,445
Economic Environment	398
Human Services	474,624
Culture/Recreation	293,722
Court-related and other	10,653
Total depreciation expense-governmental activities	<u>\$ 6,415,859</u>
Business-type activities:	
Airport Enterprise	\$ 238
Total depreciation expense-business-type activities	<u>\$ 238</u>

NOTE 7. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2011, were:

FUND	Interfund Receivables	Interfund Payables
General	\$ 1,334,457	\$ 104,957
Airport	-	1,234
CDBG	-	1,943
Landfill	-	63,527
Municipal Services	-	7,458
Road and Bridge	491,817	-
Small County Outreach Project	-	674,362
Small County Road Assistance Project	-	64,652
Secondary Road Projects	64,652	350,307
Solid Waste	-	27,861
Clerk Information Technology	109,943	-
Clerk Board of County Commissioners	-	192,237
Clerk Trust	-	109,943
Property Appraiser Operating	-	74,656
Sheriff Operating	-	249,772
Sheriff Inmate Trust	-	292
Supervisor Operating	-	3,455
Tax Collector Operating	-	74,213
Total	<u>\$ 2,000,869</u>	<u>\$ 2,000,869</u>

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

NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2011, consisted of the following:

Transfers from General Fund to:	
Airport Fund	\$ 7,493
Municipal Services Taxing Unit Fund	61,796
Road and Bridge Fund	56,542
Clerk Operating Fund	598,074
Property Appraiser Operating Fund	637,397
Sheriff Operating Fund	5,489,066
Supervisor Operating Fund	323,531
Tax Collector Operating Fund	(32,727)
Transfers from Secondary Road Project to:	
General Fund	140,000
Road and Bridge Fund	700,614
Small County Road Assistance Program	342,727
Transfers from Municipal Services Taxing Unit Fund to:	
Solid Waste Fund	8,960
Tax Collector Operating Fund	22,486
Transfers from Sales Tax Revenue Fund/Hospital to:	
Debt Payment	1,060,404
Transfer from Airport Enterprise Fund to:	
Airport Fund	6,087
Transfers from Small County Outreach Program to :	
Secondary Roads Fund	64,652
Transfers from Landfill Fund to :	
Tax Collector Operating Fund	82,204
Transfer from Clerk CSE Reimbursement Fund to:	
Clerk Public Records Modernization Trust Fund	6,544
Transfer from MSBU to :	
Tax Collector Operating Fund	1,500
TOTAL TRANSFERS	<u>\$ 9,577,350</u>

Transfers are used to 1) move revenues from the fund that state law requires to collect them to the fund that state law requires to expend them, 2) provide matching funds for grants, and 3) use unrestricted general fund revenues to finance transportation activities which must be accounted for in another fund.

NOTE 9. RECEIVABLE AND PAYABLE BALANCES

Receivables

Receivables at September 30, 2011, were as follows:

	Accounts Receivable	Due from Other Governments	Total Receivables
Governmental Activities:			
General	\$ 165	\$ 314,622	\$ 314,787
Hospital Sales Tax	-	204,131	204,131
Municipal Services	-	20,774	20,774
Road and Bridge	1,912	116,228	118,140
Solid Waste	1,080	4,714	5,794
Secondary Road Projects	-	59,893	59,893
Sheriff Operating	12,191	-	12,191
Other governmental	71,168	781,097	852,265
Total governmental activities	\$ 86,516	\$ 1,501,459	\$ 1,587,975
Business-type Activities:			
Airport Enterprise	\$ -	\$ -	\$ -
Total business-type activities	\$ 86,516	\$ 1,501,459	\$ 1,587,975

Payables

Payables at September 30, 2011, were as follows:

	Vendors	Accrued Wages and Benefits	Total
Governmental Activities:			
General	\$ 267,583	\$ 41,527	\$ 309,110
Municipal Services	29,590	26,696	56,286
Road and Bridge	81,945	29,344	111,289
Secondary Road Projects	82,235	-	82,235
Solid Waste	33,463	11,193	44,656
Sheriff Operating	38,566	-	38,566
Other governmental	235,261	1,605	236,866
Total governmental activities	\$ 768,643	\$ 110,365	\$ 879,008
Business-type Activities:			
Airport Enterprise	\$ 19,186	\$ 276	\$ 19,462
Total business-type activities	\$ 19,186	\$ 276	\$ 19,462

NOTE 10. CAPITAL LEASES

A. Capital Lease Musco Finance

The Board entered into a lease with Musco Finance, LLC. on December 22, 2008. The lease in the amount of \$529,200 was used to finance a light structure green system. The lease is being paid over four years at an interest rate of 4.73%. The following is a schedule of the future minimum lease payments under this capital lease:

Year Ending September 30	
2012	\$ 141,725
Total minimum lease payments	141,725
Less: amount representing interest	(6,483)
Total minimum lease payments	<u>\$ 135,242</u>

NOTE 11. LONG-TERM LIABILITIES

A. Governmental Activities

Sales Tax Revenue Bonds Series 2005

On November 15, 1999, the County adopted Ordinance 99-11, levying the Small County Surtax approved by the Special Referendum for a period of thirty (30) years, beginning January 1, 2000.

Pursuant to the resolutions adopted by the County of County Commissioners, on March 21, 2000 and June 19, 2000, Taylor County issued Series 2000 Bonds in the amount of \$17,205,000 to provide funds to (1) acquire, construct and equip a hospital facility located in the County; (2) fund the special subaccount in the Reserve Account created for the benefit of the Series 2000 Bonds in an amount equal to the Reserve Account Requirement on the Series 2000 Bonds, and (3) pay certain costs and expenses of issuing and delivering the Series 2000 Bonds, including the municipal bond insurance premium.

The Series 2000 Bonds and the interest thereon are payable solely from and secured by a pledge of (1) the proceeds derived by the County from the levy and collection of a one-cent discretionary small county sales surtax pursuant to Chapter 212, *Florida Statutes*, and (2) until applied in accordance with the provisions of the Resolution, all moneys, including investments thereof, in certain funds and accounts created pursuant to the Resolution.

The Series 2000 Bonds shall not be or constitute general obligations or indebtedness of the County or the State of Florida or any political subdivision thereof within the meaning of the Constitution of the State, but shall be payable solely from and secured by a lien upon and a pledge of the Pledged Funds. No registered owner shall ever have the right to compel the exercise of the ad valorem taxing power of the County or taxation in any form on any property to pay the principal of or interest on the Series 2000 Bonds, nor shall such registered owner be entitled to payment of such principal and interest from any other funds of the County except the Pledged Funds.

On May 5, 2005, the County advance refunded these bonds with an equivalent refunding. The County issued \$15,760,000 in revenue refunding bonds to provide resources to purchase U.S.

government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net assets. This advance refunding was undertaken to reduce total debt service payments over the next 25 years by \$4.37 million and to obtain an economic gain (difference between the present value of the debt service payments of the refunded bonds) of approximately \$2.82 million.

The refinanced bonds carry the same pledge and substantially the same provisions as the Series 2000 refunded bonds described above.

The scheduled payment of the principal and interest on the Series 2005 Bonds, are as follows:

September 30	Principal	Interest	Total
2012	\$ 465,000	\$ 586,575	\$ 1,051,575
2013	480,000	568,975	1,048,975
2014	495,000	549,794	1,044,794
2015	520,000	528,994	1,048,994
2016	535,000	506,925	1,041,925
2017-2021	3,050,000	2,141,525	5,191,525
2022-2026	3,875,000	1,267,375	5,142,375
2027-2029	3,825,000	267,525	4,092,525
Total	<u>\$ 13,245,000</u>	<u>\$ 6,417,688</u>	<u>\$ 19,662,688</u>

B. Note Payable Citizens State Bank

The Board entered into a note payable with the Citizens State Bank during 2009. The proceeds of the note were used to finance capital improvements at the Old Armory Forest Capital State Park. The loan for \$190,000 is being repaid over five years at 4.21% interest. The note is secured by a pledge of one cent of the Tourist Development Tax proceeds, which is also the source of repayment. A schedule of interest and principal payments under the agreement is as follows:

Year Ending September 30	Principal	Interest	Total
2012	\$ 38,000	\$ 3,600	\$ 41,600
2013	38,000	2,000	40,000
2014	19,000	400	19,400
Total	<u>\$ 95,000</u>	<u>\$ 6,000</u>	<u>\$ 101,000</u>

C. Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2011, was as follows:

	Balance at 10-01-10	Additions	Deletions	Balance at 09-30-11	Due Within One Year
Governmental Activities:					
Sales Tax Revenue Bonds Series 2005					
\$15.76 million bonds payable, due in semi-annual installments ranging from \$405,000 due October 2005 to \$1,020,000 due October 2029; payments are scheduled as interest payments in April and October at 3.0% in 2006 to 4.5% in 2029, collateralized by pledging Small County					
Surtax (Sales Tax) Revenues.	\$ 13,695,000	\$ -	\$ 450,000	\$ 13,245,000	\$ 465,000
Note payable - Citizens Bank	133,000	-	38,000	95,000	38,000
Capital Lease - Musco Finance	264,306	-	129,064	135,242	135,242
Other liabilities -					
Landfill Closure Long-Term Care determined under GASB, Post Closure \$69,316 for 6 remaining years, estimate per Jones Edmunds and Associates, Inc.					
	420,054	-	66,509	353,545	70,709
Compensated absences payable	783,002	95,743	-	878,745	-
	<u>\$ 15,295,362</u>	<u>\$ 95,743</u>	<u>\$ 683,573</u>	<u>\$ 14,707,532</u>	<u>\$ 708,951</u>

NOTE 12. PROVISIONS FOR CLOSURE COSTS

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

The Taylor County Board of County Commissioners has established two interest bearing accounts with the State Board of Administration (SBA), agency account number 281096, and the Florida Local Government Investment Trust (FLGIT) account number 5900879. The beneficiaries of these accounts are (1) Taylor County Board of County Commissioners and (2) Secretary, Florida Department of Environmental Protection. The trustee of these accounts is the Taylor County Clerk of the Circuit Court.

Balances 9/30/10	Receipts	Disbursements	Balances 9/30/11
<u>\$ 722,297</u>	<u>\$ -</u>	<u>\$ 14,160</u>	<u>\$ 708,137</u>

These accounts are accumulative accounts maintained for the sole purpose of long-term care of the Taylor County Landfill according to Rule 62-701.630(5)(d), FAC. The total amount of money kept on deposit is to be determined by a Registered Professional Engineer with the State of Florida and approved by the Department of Environmental Protection.

Pursuant to an agreement dated August 4, 1997, between the County and the Department of Environmental Protection, the County must demonstrate financial assurance for the Taylor County Landfill Closure. Under Rule 62-701-630, Florida Administrative Code (FAC) the above

information is required regarding the transactions for the fiscal year in the landfill escrow accounts.

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

NOTE 13. DEFINED BENEFIT PENSION PLAN

A. Florida Retirement System

Plan Description - The County employees participate in the Florida Retirement System (FRS), a cost-sharing multiple-employer public employee retirement system, administered by the Florida Department of Administration. The FRS is employee noncontributory through June 30, 2011. Effective July 1, 2011, employees are required to contribute 3% of their gross wages. The FRS provides for vesting of benefits after six years of creditable service. Normal retirement benefits are available to employees who retire at or after age 62 with six or more years of service. Early retirement is available after six years of service with a five percent reduction in benefits for each year prior to the normal retirement age. Retirement benefits are based on age, average compensation, and years-of-service credit where average compensation is computed as the average of an individual's five highest years of earnings.

Florida Statutes Chapter 121, as may be amended from time to time by the state legislature, determines contribution rates for the various membership classes of the FRS. The FRS issues a publicly available financial report that includes financial statements, ten-year historical trend information and other required supplementary information. That report may be obtained by writing to the Department of Administration, Division of Retirement, Cedars Executive Center, Building C, 2639 North Monroe Street, Tallahassee, Florida 32399-1560.

Funding Policy - The FRS has the following classes of membership applicable to the County with descriptions and contribution rates in effect during the period ended September 30, 2011, as follows (contribution rates are in agreement with the actuarially determined rates):

	<u>09/30/2011</u>
Regular Class - Members not qualifying for other classes	4.91%
Senior Management Service Class - Members of senior management who do not elect the optional annuity management system.	6.27%
Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers and meet the criteria set to qualify for this class.	14.10%
Elected County Officer's Class - Certain elected county officials.	11.14%
Deferred Retirement Option Program - Members who are eligible for normal retirement that have elected to participate in the deferred retirement option program.	4.42%

Contributions to the FRS for the fiscal year ended September 30, 2011, were equal to 14.39% of the annual covered payroll. Contributions to the FRS for the fiscal years ended September 30, 2009, 2010, and 2011, were \$1,085,730, \$1,102,137 and \$1,031,911 respectively, which are equal to 100% of the required contribution for each year.

NOTE 14. FUND BALANCES GOVERNMENTAL FUNDS

As of September 30, 2011, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

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

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

Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under current practices, the assignment of amounts for specific purposes is approved by the Board of County Commissioners.

Unassigned – all other spendable amounts.

General Fund:	Restricted	Assigned
State Aid to Libraries Reserve	\$ 30,661	\$ -
Mosquito Control Reserve	23,970	-
Emergency 911 Reserve	34,063	-
Sheriff's Designated Reserves	216,546	-
Traffic Surcharge Reserve	19,384	-
Court Related Reserves	20,620	162,699
Heritage Pavilion	-	11,726
Divorce Parent Education Reserve	505	-
Childhood Development Services Reserve	4,578	-
Tax Deed Excess Bid Reserve	67,149	-
911 Wireless Supplemental	139,162	-
911 Wireless /State	66,012	-
Sports Complex Donations Reserve	-	10,000
Boat Ramp Reserve	-	48,122
Jail Maintenance Fund	-	229,417
Traffic and SHIP Education	17,573	-
Total	\$ 640,223	\$ 461,964
Special Revenue Funds:		
Solid Waste Fund	\$ -	\$ 637,733
Municipal Services Taxing Unit		1,130,385
Road and Bridge Fund - Transportation	704,548	-
Landfill Fund		-
Landfill postclosure reserve	600,955	-
Hospital Sales Tax Fund		
Hospital related debt service and capital expenditures	-	3,298,761
Local Housing Assistance Fund	609,076	-
Total	\$ 1,914,579	\$ 5,066,879
Debt Service Fund:		
Sales Tax Revenue Bonds	\$ -	\$ 758,489
Capital Projects Funds:		
Road projects	\$ -	\$ 2,422,067
Other Governmental Funds:	\$ 1,080,649	\$ 589,631

NOTE 15. CONTINGENT LIABILITIES

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

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

NOTE 16. RISK MANAGEMENT

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

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

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

NOTE 17. CONSTRUCTION COMMITMENTS

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

NOTE 18. JOINT VENTURES - AUCILLA AREA SOLID WASTE ADMINISTRATION

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

<u>County</u>	<u>Share</u>
Dixie	15.8%
Jefferson	18.9%
Madison	31.8%
Taylor	33.4%

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

The County's share in Aucilla Area Solid Waste Administration's assets, liabilities and equity as of September 30, 2010, is as follows:

Assets	\$ 5,522,924
Liabilities	1,872,662
Fund Balance	<u>\$ 3,650,262</u>

During the fiscal year, the County paid \$ 315,256 to Aucilla Area Solid Waste Administration and as of September 30, 2011, owed the landfill \$ 22,487. Financial information including separately issued financial statements concerning this joint venture can be obtained from the Aucilla Area Solid Waste Administration.

In order to equalize transportation costs in transporting waste to the Aucilla Area Solid Waste Administration landfill, participating counties agreed to reimburse Dixie County for its additional mileage. The interlocal agreement provides that Dixie County will be compensated from the time the landfill opened. The County's share of the reimbursement cost, according to the agreement, is not to exceed \$44,000 per year. Effective September 1, 1997, the County contributes money to Dixie County at the end of each fiscal year pursuant to the formula in the amended agreement dated July 17, 1995. These transportation costs are paid with landfill surcharge fees paid by the County residents and are reflected as a liability on the accompanying financial statements.

NOTE 19. OPERATING LEASES

The Clerk of the Circuit Court and Supervisor of Elections have operating lease agreements for equipment with Pitney Bowes. The future minimum lease payments under these agreements at September 30, 2011, are as follows:

<u>September 30,</u>	<u>Minimum Lease Payment</u>
2010	\$ 3,276
2011	2,154
	<u>\$ 5,430</u>

NOTE 21. OTHER POST-EMPLOYMENT BENEFITS PLAN (OPEB)

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

Due to the fact that only one retiree participated in the plan during the year and that it is anticipated that this situation will continue in the future because most employees work until they are eligible for Medicare benefits, management had determined that the County's OPEB obligation at year end would be of a de minimis amount. Management will monitor this situation in the future and take appropriate steps to properly comply with this GASB Statement.

NOTE 22. FUND EQUITY DEFICITS

The following governmental funds had deficit fund balances at September 30, 2011:

Community Development Block Grant	\$ (2,064)
Small County Road Assistance Program	(1,042)
Small County Outreach Program	(507)
	<u>(3,613)</u>

The deficits of these funds will be funded by grant revenues or interfund transfers received in the ensuing year.

REQUIRED SUPPLEMENTARY INFORMATION

**TAYLOR COUNTY, FLORIDA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 9,415,644	\$ 9,415,644	\$ 9,230,726	\$ (184,918)
Intergovernmental	2,766,230	3,726,762	3,604,268	(122,494)
Charges for services	291,838	316,891	279,009	(37,882)
Fines and forfeitures	4,300	4,300	6,869	2,569
Miscellaneous	41,100	281,186	356,272	75,086
Special assessments	123,173	123,173	149,267	26,094
Interest	50,000	50,000	17,342	(32,658)
Total revenues	12,692,285	13,917,956	13,643,753	(274,203)
EXPENDITURES				
Current expenditures				
General government	1,770,577	1,770,498	1,591,323	179,175
Public safety	1,219,681	1,292,703	820,648	472,055
Physical environment	468,792	493,054	461,165	31,889
Transportation	80,507	80,507	69,301	11,206
Economic environment	594,729	595,130	206,301	388,829
Human services	316,874	320,154	548,624	(228,470)
Culture / recreation	422,878	668,393	489,404	178,989
Court-related	326,013	342,524	82,796	259,728
Capital outlay				
General government	2,700	2,257	1,272	985
Public safety	241,796	966,258	618,257	348,001
Physical environment	-	3,400	3,078	322
Human services	-	8,522	-	8,522
Culture / recreation	1,541,863	3,159,513	2,872,332	287,181
Court-related	20,500	29,100	5,696	23,404
Debt service				
Principal	-	-	129,064	(129,064)
Interest	-	-	12,660	(12,660)
Total expenditures	7,006,910	9,732,013	7,911,921	1,820,092
Excess of revenues over expenditures	5,685,375	4,185,943	5,731,832	1,545,889
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	140,000	140,000	-
Interfund transfers out	(7,660,273)	(7,755,777)	(7,141,171)	614,606
Total other financing sources (uses)	(7,660,273)	(7,615,777)	(7,001,171)	614,606
Net change in fund balance	(1,974,898)	(3,429,834)	(1,269,339)	2,160,495
Fund balance at beginning of year	10,556,108	10,556,108	10,556,108	-
Fund balance at end of year	\$ 8,581,210	\$ 7,126,274	\$ 9,286,769	\$ 2,160,495

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 715,000	\$ 715,000	\$ 702,394	\$ (12,606)
Licenses and permits	-	-	110	110
Intergovernmental	704,000	704,000	711,727	7,727
Miscellaneous	2,000	2,000	10,731	8,731
Interest	1,000	1,000	285	(715)
Total revenues	<u>1,422,000</u>	<u>1,422,000</u>	<u>1,425,247</u>	<u>3,247</u>
EXPENDITURES				
Current expenditures				
Physical environment	64,304	64,745	55,226	9,519
Transportation	2,093,895	2,092,041	1,840,265	251,776
Capital outlay				
Physical environment	-	-	4,000	(4,000)
Transportation	474,538	475,951	26,163	449,788
Total expenditures	<u>2,632,737</u>	<u>2,632,737</u>	<u>1,925,654</u>	<u>707,083</u>
Excess of revenues over expenditures	<u>(1,210,737)</u>	<u>(1,210,737)</u>	<u>(500,407)</u>	<u>710,330</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	760,537	757,156	(3,381)
Total other financing sources (uses)	<u>-</u>	<u>760,537</u>	<u>757,156</u>	<u>(3,381)</u>
Net change in fund balance	<u>(1,210,737)</u>	<u>(450,200)</u>	<u>256,749</u>	<u>706,949</u>
Fund balance at beginning of year	608,056	608,056	608,056	-
Fund balance at end of year	<u>\$ (602,681)</u>	<u>\$ 157,856</u>	<u>\$ 864,805</u>	<u>\$ 706,949</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
MUNICIPAL SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,189,621	\$ 1,189,621	\$ 1,166,422	\$ (23,199)
Licenses and permits	162,886	162,886	160,932	(1,954)
Charges for services	74,227	74,227	64,297	(9,930)
Fines and forfeitures	-	-	750	750
Miscellaneous	5,000	8,725	9,433	708
Interest	3,000	3,000	1,655	(1,345)
Total revenues	1,434,734	1,438,459	1,403,489	(34,970)
EXPENDITURES				
Current expenditures				
General government	89,656	91,537	53,282	38,255
Public safety	1,072,851	1,133,442	1,079,205	54,237
Human services	158,661	161,060	149,984	11,076
Culture / recreation	99,915	149,915	149,915	-
Capital outlay				
General government	-	3,000	-	3,000
Public safety	911,899	815,605	44,496	771,109
Total expenditures	2,332,982	2,354,559	1,476,882	877,677
Excess of revenues over expenditures	(898,248)	(916,100)	(73,393)	842,707
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	52,530	61,796	9,266
Interfund transfers out	(97,486)	(97,486)	(31,446)	66,040
Total other financing sources (uses)	(97,486)	(44,956)	30,350	75,306
Net change in fund balance	(995,734)	(961,056)	(43,043)	918,013
Fund balance at beginning of year	1,163,862	1,163,862	1,163,862	-
Fund balance at end of year	\$ 168,128	\$ 202,806	\$ 1,120,819	\$ 918,013

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

HOSPITAL SALES TAX FUND

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

For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES				
Debt service				
Principal	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Interest	603,831	603,831	603,831	-
Total expenditures	1,053,831	1,053,831	1,053,831	-
Excess of revenues over expenditures	(1,053,831)	(1,053,831)	(1,053,831)	-
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	1,060,404	1,060,404	1,060,404	-
Total other financing sources (uses)	1,060,404	1,060,404	1,060,404	-
Net change in fund balance	6,573	6,573	6,573	-
Fund balance at beginning of year	751,916	751,916	751,916	-
Fund balance at end of year	\$ 758,489	\$ 758,489	\$ 758,489	\$ -

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 15,000	\$ 15,000	\$ 13,447	\$ (1,553)
Intergovernmental	20,000	20,000	17,110	(2,890)
Charges for services	5,500	5,500	5,711	211
Miscellaneous	-	-	-	-
Special assessments	1,130,945	1,130,945	1,118,076	(12,869)
Interest	1,200	1,200	834	(366)
Total revenues	<u>1,172,645</u>	<u>1,172,645</u>	<u>1,155,178</u>	<u>(17,467)</u>
EXPENDITURES				
Current expenditures				
Physical environment	986,301	1,041,424	1,001,952	39,472
Capital outlay				
Physical environment	-	19,038	19,038	-
Total expenditures	<u>986,301</u>	<u>1,060,462</u>	<u>1,020,990</u>	<u>39,472</u>
Excess of revenues over expenditures	<u>186,344</u>	<u>112,183</u>	<u>134,188</u>	<u>22,005</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	75,000	75,000	8,960	(66,040)
Interfund transfers out	(82,204)	(82,204)	(82,204)	-
Total other financing sources (uses)	<u>(7,204)</u>	<u>(7,204)</u>	<u>(73,244)</u>	<u>(66,040)</u>
Net change in fund balance	<u>179,140</u>	<u>104,979</u>	<u>60,944</u>	<u>(44,035)</u>
Fund balance at beginning of year	576,789	576,789	576,789	-
Fund balance at end of year	<u>\$ 755,929</u>	<u>\$ 681,768</u>	<u>\$ 637,733</u>	<u>\$ (44,035)</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SHERIFF
OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental revenue				
Federal grants				
Public safety	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total intergovernmental revenue	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for services				
Public safety	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous				
Interest earnings	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total miscellaneous	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total revenues	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES				
Public safety				
Law enforcement				
Personal services	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating expenses	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital outlay	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total law enforcement	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Detention and correction				
Personal services	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating expenses	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital outlay	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total detention and correction	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total expenditures	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess of revenues over (under) expenditures	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	5,738,838	5,738,838	#VALUE!	#VALUE!
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

TAX COLLECTOR

OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services				
County Officer fees				
Tax roll commissions				
Board of County Commissioners	\$ 409,351	\$ 409,351	\$ 409,351	\$ -
SRWMD	15,995	15,995	15,995	-
Advertising	40,065	40,065	40,065	-
Advertising delinquent	8,499	8,499	8,499	-
Fees FWCC	9,625	9,625	9,625	-
Board of County Commissioners				
postage	6,254	6,254	6,254	-
DMV fees	140,970	131,380	152,674	21,294
Fees sales tax	1,590	1,590	1,590	-
Fees miscellaneous	357	357	357	-
Fees drivers licenses	44,975	44,975	44,975	-
Tax certificate fees	75,104	75,104	75,104	-
EComm fees	683	683	683	-
Total charges for services	<u>753,468</u>	<u>743,878</u>	<u>765,172</u>	<u>21,294</u>
Miscellaneous				
Interest earnings	2,175	2,175	2,175	-
Other	4,110	4,110	4,110	-
Total miscellaneous	<u>6,285</u>	<u>6,285</u>	<u>6,285</u>	<u>-</u>
Total revenues	<u>759,753</u>	<u>750,163</u>	<u>771,457</u>	<u>21,294</u>
EXPENDITURES				
General government				
Personal services				
Executive salaries	96,447	96,447	96,447	-
Regular salaries	372,753	363,163	353,088	10,075
Special pay	20,000	20,000	19,476	524
Temporary salaries	11,000	11,000	-	11,000
FICA	38,266	38,266	34,869	3,397
Retirement	49,588	49,588	41,536	8,052
Life and health insurance	126,630	126,630	129,461	(2,831)
Total personal services	<u>714,684</u>	<u>705,094</u>	<u>674,877</u>	<u>30,217</u>

(Continued)

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Operating expenses				
Education	\$ 2,415	\$ 2,415	\$ 3,135	\$ (720)
Legal ads	53,000	53,000	48,719	4,281
Professional services	50,500	50,500	41,904	8,596
Other contractual services	22,000	22,000	19,969	2,031
Travel and per diem	9,867	9,867	2,144	7,723
Communications	7,000	7,000	5,877	1,123
Transportation	19,613	19,613	26,463	(6,850)
Rentals and leases	2,500	2,500	2,135	365
Insurance	1,200	1,200	1,008	192
Repairs and maintenance	1,950	1,950	2,828	(878)
Office supplies	20,000	20,000	1,642	18,358
Books, publications and subscriptions	2,700	2,700	1	2,699
Other current charges	-	-	14,218	(14,218)
Total operating expenses	192,745	192,745	170,043	22,702
Total expenditures	907,429	897,839	844,920	52,919
Excess of revenues over (under) expenditures	(147,676)	(147,676)	(73,463)	74,213
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	147,676	147,676	73,463	(74,213)
Total other financing sources (uses)	147,676	147,676	73,463	(74,213)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

HOSPITAL DEBT SERVICE FUND

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

For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 840,000	\$ 840,000	\$ 863,095	\$ 23,095
Interest	8,000	8,000	6,314	(1,686)
Total revenues	848,000	848,000	869,409	21,409
EXPENDITURES				
Capital outlay				
Human services	2,247,386	2,349,591	237,906	2,111,685
Total expenditures	2,247,386	2,349,591	237,906	2,111,685
Excess of revenues over expenditures	(1,399,386)	(1,501,591)	631,503	2,133,094
OTHER FINANCING SOURCES (USES)				
Interfund transfer in	-	-	64,652	64,652
Interfund transfers out	(700,614)	(1,184,618)	(1,183,341)	1,277
Total other financing sources (uses)	(700,614)	(1,184,618)	(1,118,689)	65,929
Net change in fund balance	(2,100,000)	(2,686,209)	(487,186)	2,199,023
Fund balance at beginning of year	2,909,253	2,909,253	2,909,253	-
Fund balance at end of year	\$ 809,253	\$ 223,044	\$ 2,422,067	\$ 2,199,023

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SECONDARY ROAD PROJECTS FUND

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

For the Fiscal Year Ended September 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental	\$ 860,776	\$ 860,776	\$ 867,034	\$ 6,258
Interest	25,000	25,000	7,929	(17,071)
Total revenues	<u>885,776</u>	<u>885,776</u>	<u>874,963</u>	<u>(10,813)</u>
EXPENDITURES				
Current expenditures				
Transportation	400	400	25,122	(24,722)
Capital outlay				
Transportation	<u>2,794,689</u>	<u>2,557,788</u>	<u>519,722</u>	<u>2,038,066</u>
Total expenditures	<u>2,795,089</u>	<u>2,558,188</u>	<u>544,844</u>	<u>2,013,344</u>
Excess of revenues over expenditures	<u>(1,909,313)</u>	<u>(1,672,412)</u>	<u>330,119</u>	<u>2,002,531</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	<u>(890,687)</u>	<u>(1,310,687)</u>	<u>(855,293)</u>	<u>455,394</u>
Total other financing sources (uses)	<u>(890,687)</u>	<u>(1,310,687)</u>	<u>(855,293)</u>	<u>455,394</u>
Net change in fund balance	<u>(2,800,000)</u>	<u>(2,983,099)</u>	<u>(525,174)</u>	<u>2,457,925</u>
Fund balance at beginning of year	<u>3,434,427</u>	<u>3,434,427</u>	<u>3,434,427</u>	<u>-</u>
Fund balance at end of year	<u>\$ 634,427</u>	<u>\$ 451,328</u>	<u>\$ 2,909,253</u>	<u>\$ 2,457,925</u>

See notes to financial statements.

COMBINING STATEMENTS

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30 2011

	Clerk of the Circuit Court				
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology
ASSETS					
Current assets					
Cash	\$ 199,826	\$ -	\$ 14,751	\$ 145,094	\$ 29,572
Accounts receivable	-	-	-	4,775	-
Due from other funds	-	-	-	-	109,943
Due from other governmental units	-	-	-	-	-
Investments	-	-	-	376,694	-
Total assets	\$ 199,826	\$ -	\$ 14,751	\$ 526,563	\$ 139,515
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Current liabilities					
Accounts payable	\$ 7,389	\$ -	\$ -	\$ -	\$ -
Due to other funds	192,237	-	-	-	-
Due to other governmental units	-	-	-	-	-
Accrued wages	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Other current liabilities	200	-	-	-	-
Total liabilities	199,826	-	-	-	-
FUND BALANCES					
Restricted	-	-	14,751	526,563	139,515
Assigned	-	-	-	-	-
Total fund balances	-	-	14,751	526,563	139,515
Total liabilities and fund balances	\$ 199,826	\$ -	\$ 14,751	\$ 526,563	\$ 139,515
See notes to financial statements.					

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2011

Special		Revenue Funds						
		Property Appraiser			Sheriff			
Public Records Modernization	State Court	Teen Court	Operating	Drug Task Force	Task Grant	Nongrant Forfeiture	Inmate Welfare	Local Law Enforcement Block Grant
								Special Law Enforcement Trust
\$ 26,995	\$ 15,324	\$ 27,366	\$ 74,967	\$ 4,711	\$ 2,714	\$ 108,310	\$ 6,367	\$ 956
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	14,054	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 26,995</u>	<u>\$ 15,324</u>	<u>\$ 27,366</u>	<u>\$ 74,967</u>	<u>\$ 18,765</u>	<u>\$ 2,714</u>	<u>\$ 108,310</u>	<u>\$ 6,367</u>	<u>\$ 956</u>
\$ 8,491	\$ -	\$ -	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	74,656	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>8,491</u>	<u>-</u>	<u>-</u>	<u>74,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,504	15,324	27,366	-	18,765	2,714	108,310	6,367	956
-	-	-	-	-	-	-	-	-
<u>18,504</u>	<u>15,324</u>	<u>27,366</u>	<u>-</u>	<u>18,765</u>	<u>2,714</u>	<u>108,310</u>	<u>6,367</u>	<u>956</u>
<u>\$ 26,995</u>	<u>\$ 15,324</u>	<u>\$ 27,366</u>	<u>\$ 74,967</u>	<u>\$ 18,765</u>	<u>\$ 2,714</u>	<u>\$ 108,310</u>	<u>\$ 6,367</u>	<u>\$ 956</u>

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2011

					Special
	Supervisor of Elections	Community Development			
	Operating	Block Grant	Airport	Grants	Local Housing 2005-2010
ASSETS					
Cash	\$ 10,304	\$ -	\$ 8,256	\$ -	\$ 413,991
Accounts receivable	-	-	208	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Investments	-	-	70,001	-	195,207
Total assets	\$ 10,304	\$ -	\$ 78,465	\$ -	\$ 609,198
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Current liabilities					
Accounts payable	\$ -	121	\$ 6,009	\$ -	\$ 10
Due to other funds	3,455	1,943	1,234	-	-
Due to other governmental units	-	-	-	-	-
Accrued wages	-	-	413	-	112
Revenues collected in advance	2,686	-	-	-	-
Other current liabilities	4,163	-	-	-	-
Total liabilities	10,304	2,064	7,656	-	122
FUND BALANCES					
Restricted	-	-	-	-	609,076
Assigned	-	(2,064)	70,809	-	-
Total fund balances	-	(2,064)	70,809	-	609,076
Total liabilities and fund balances	\$ 10,304	\$ -	\$ 78,465	\$ -	\$ 609,198

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2011

Revenue Funds				Capital Projects Funds				
Board of County Commissioners								Total
MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourist Tax Infra-structure	Small Courthouse Facilities	Small County Road Assistance	Small County Outreach	Nonmajor governmental Funds
\$ 365,820	\$ 168,843	\$ -	\$ 98,181	\$ 92,279	\$ 9,802	\$ 63,610	\$ -	\$ 1,888,039
-	-	66,185	-	-	-	-	-	71,168
-	-	-	-	-	-	-	-	109,943
53	21,581	-	3,964	10,791	-	-	730,654	781,097
-	-	708,137	-	-	-	-	-	1,350,039
<u>\$ 365,873</u>	<u>\$ 190,424</u>	<u>\$ 774,322</u>	<u>\$ 102,145</u>	<u>\$ 103,070</u>	<u>\$ 9,802</u>	<u>\$ 63,610</u>	<u>\$ 730,654</u>	<u>\$ 4,200,286</u>
\$ 2,224	\$ 31,638	\$ 108,760	\$ 13,509	\$ -	\$ -	\$ -	\$ 56,799	\$ 235,261
-	-	63,527	-	-	-	64,652	674,362	1,076,066
-	-	-	-	-	-	-	-	-
-	-	1,080	-	-	-	-	-	1,605
-	-	-	-	-	-	-	-	2,686
-	-	-	-	-	-	-	-	4,363
<u>2,224</u>	<u>31,638</u>	<u>173,367</u>	<u>13,509</u>	<u>-</u>	<u>-</u>	<u>64,652</u>	<u>731,161</u>	<u>1,319,981</u>
-	-	600,955	88,636	103,070	9,802	-	-	2,290,674
363,649	158,786	-	-	-	-	(1,042)	(507)	589,631
<u>363,649</u>	<u>158,786</u>	<u>600,955</u>	<u>88,636</u>	<u>103,070</u>	<u>9,802</u>	<u>(1,042)</u>	<u>(507)</u>	<u>2,880,305</u>
<u>\$ 365,873</u>	<u>\$ 190,424</u>	<u>\$ 774,322</u>	<u>\$ 102,145</u>	<u>\$ 103,070</u>	<u>\$ 9,802</u>	<u>\$ 63,610</u>	<u>\$ 730,654</u>	<u>\$ 4,200,286</u>

TAYLOR COUNTY, FLORIDA

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES**

For the Fiscal Year Ended September 30, 2011

	Special					
	Clerk of the Circuit Court					
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology	Public Records Modernization
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	407,114	-	102,363	-	-
Charges for services	80,856	-	-	-	22,396	13,382
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	129	-	8	475	14	7
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total revenues	80,985	407,114	8	102,838	22,410	13,389
EXPENDITURES						
Current Expenditures						
General government	646,382	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-
Court-related	-	407,114	-	25,046	17,746	8,491
Capital outlay						
General government	32,677	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-
Court-related	-	-	-	-	28,036	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	679,059	407,114	-	25,046	45,782	8,491
Excess of revenues over (under) expenditures	(598,074)	-	8	77,792	(23,372)	4,898
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	598,074	-	-	-	-	6,544
Interfund transfers out	-	-	-	(6,544)	-	-
Total other financing sources (uses)	598,074	-	-	(6,544)	-	6,544
Net change in fund balances	-	-	8	71,248	(23,372)	11,442
Fund balances beginning of year	-	-	14,743	455,315	162,887	7,062
Fund balances end of year	\$ -	\$ -	\$ 14,751	\$ 526,563	\$ 139,515	\$ 18,504
See notes to financial statements.						

TAYLOR COUNTY, FLORIDA

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES**

For the Fiscal Year Ended September 30, 2011

Revenue Funds		Property Appraiser	Sheriff				
State Court	Teen Court	Operating	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136,681	-	-	85,839	1	1	-	-
-	10,159	-	-	500	14,447	861	-
-	11	-	-	-	26,231	-	-
-	-	-	-	-	-	-	-
-	-	-	5	0	-	-	-
<u>136,681</u>	<u>10,170</u>	<u>-</u>	<u>85,844</u>	<u>501</u>	<u>40,679</u>	<u>861</u>	<u>-</u>
-	-	637,397	-	-	-	-	-
-	-	-	41,425	-	49,662	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,357	2,749	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	44,414	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>121,357</u>	<u>2,749</u>	<u>637,397</u>	<u>85,839</u>	<u>-</u>	<u>49,662</u>	<u>-</u>	<u>-</u>
<u>15,324</u>	<u>7,421</u>	<u>(637,397)</u>	<u>5</u>	<u>501</u>	<u>(8,983)</u>	<u>861</u>	<u>-</u>
-	-	637,397	-	-	-	-	-
-	-	637,397	-	-	-	-	-
15,324	7,421	-	5	501	(8,983)	861	-
-	19,945	-	18,760	2,213	117,293	5,506	956
<u>\$ 15,324</u>	<u>\$ 27,366</u>	<u>\$ -</u>	<u>\$ 18,765</u>	<u>\$ 2,714</u>	<u>\$ 108,310</u>	<u>\$ 6,367</u>	<u>\$ 956</u>

TAYLOR COUNTY, FLORIDA

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES**

For the Fiscal Year Ended September 30, 2011

Special Revenue Funds

	Supervisor of Elections	Board of County				
	Operating	Community Development Block Grant	Airport	Grants	Local Housing 2005-2010	MSBU
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	4,169	-	162,293	-	-	-
Charges for services	-	-	56,026	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	72	-	-	-	-	-
Special assessments	-	-	-	-	-	54,027
Interest	3	-	1	-	692	267
Total revenues	4,244	-	218,320	-	692	54,294
EXPENDITURES						
Current Expenditures						
General government	320,500	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	52,408	-	-	18,134
Economic environment	-	2,064	-	-	57,229	-
Culture/recreation	-	-	-	-	-	-
Court-related	-	-	-	-	-	-
Capital outlay						
General government	7,275	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	149,868	-	-	-
Economic environment	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-
Court-related	-	-	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	327,775	2,064	202,276	-	57,229	18,134
Excess of revenues over (under) expenditures	(323,531)	(2,064)	16,044	-	(56,537)	36,160
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	323,531	-	13,580	-	-	-
Interfund transfers out	-	-	-	-	-	(1,500)
Total other financing sources (uses)	323,531	-	13,580	-	-	(1,500)
Net change in fund balances	-	(2,064)	29,624	-	(56,537)	34,660
Fund balances beginning of year	-	-	41,185	-	665,613	328,989
Fund balances end of year	\$ -	\$ (2,064)	\$ 70,809	\$ -	\$ 609,076	\$ 363,649

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES**

For the Fiscal Year Ended September 30, 2011

				Capital Projects Funds			Total Nonmajor Governmental Funds
Commissioners				Small County Courthouse Facility	Small County Road Assistance	Small County Outreach	
Tourist Development Trust	Landfill	Florida Boating Improvement	Tourist Tax Infra- structure				
\$ 133,096	\$ -	\$ -	\$ 66,548	\$ -	\$ -	\$ -	\$ 199,644
-	-	15,036	-	350,985	948,388	3,444,704	5,657,574
-	140,179	-	-	-	-	-	338,306
-	-	-	-	-	-	-	500
-	5,437	-	-	-	-	-	32,384
-	-	-	-	-	-	-	54,027
108	-	89	41	143	-	-	1,349
<u>133,204</u>	<u>145,616</u>	<u>15,125</u>	<u>66,589</u>	<u>351,128</u>	<u>948,388</u>	<u>3,444,704</u>	<u>6,283,784</u>
-	-	-	-	-	-	-	1,604,279
-	-	-	-	-	-	-	91,087
-	156,636	-	-	-	-	-	156,636
-	-	-	-	-	-	-	70,542
158,365	-	-	-	-	-	-	217,658
-	-	7,725	-	-	-	-	7,725
-	-	-	-	-	-	-	582,503
-	-	-	-	226,892	-	-	266,844
-	-	-	-	-	-	-	44,414
-	3,888	-	-	-	-	-	3,888
-	-	-	-	-	1,497,505	3,445,211	5,092,584
4,920	-	-	-	115,637	-	-	120,557
-	-	32,862	-	-	-	-	32,862
-	-	-	-	-	-	-	28,036
-	-	-	38,000	-	-	-	38,000
-	-	-	5,203	-	-	-	5,203
<u>163,285</u>	<u>160,524</u>	<u>40,587</u>	<u>43,203</u>	<u>342,529</u>	<u>1,497,505</u>	<u>3,445,211</u>	<u>8,362,818</u>
<u>(30,081)</u>	<u>(14,908)</u>	<u>(25,462)</u>	<u>23,386</u>	<u>8,599</u>	<u>(549,117)</u>	<u>(507)</u>	<u>(2,079,034)</u>
-	-	-	-	-	342,727	-	1,921,853
-	-	-	-	-	(64,652)	-	(72,696)
-	-	-	-	-	278,075	-	1,849,157
<u>(30,081)</u>	<u>(14,908)</u>	<u>(25,462)</u>	<u>23,386</u>	<u>8,599</u>	<u>(271,042)</u>	<u>(507)</u>	<u>(229,877)</u>
<u>188,867</u>	<u>615,863</u>	<u>114,098</u>	<u>79,684</u>	<u>1,203</u>	<u>270,000</u>	<u>-</u>	<u>3,110,182</u>
<u>\$ 158,786</u>	<u>\$ 600,955</u>	<u>\$ 88,636</u>	<u>\$ 103,070</u>	<u>\$ 9,802</u>	<u>\$ (1,042)</u>	<u>\$ (507)</u>	<u>\$ 2,880,305</u>

COMPLIANCE SECTION

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

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

We have audited the basic financial statements of Taylor County, Florida (the County), as of and for the year ended September 30, 2011, and have issued our report thereon dated February 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

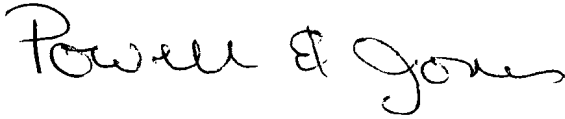
Internal Control Over Financial Reporting - In planning and performing our audit, we considered Taylor County, Florida's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Taylor County, Florida's, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

This report is intended solely for the information and use of management, the Taylor County Board of County Commissioners and Constitutional Officers, federal and state awarding agencies and pass-through entities, and the Auditor General of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

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

POWELL & JONES

Certified Public Accountants

February 19, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR
STATE FINANCIAL ASSISTANCE PROJECT**

Honorable Board of County Commissioners
and Constitutional Officers
Taylor County, Florida

Compliance

We have audited the compliance of Taylor County, Florida with the types of compliance requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major state financial assistance projects for the year ended September 30, 2011. Taylor County, Florida's state financial assistance projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state financial assistance projects is the responsibility of Taylor County, Florida's management. Our responsibility is to express an opinion on Taylor County, Florida's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*. Those standards and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal awards program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Taylor County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Taylor County, Florida's compliance with those requirements.

In our opinion, Taylor County, Florida complied, in all material respects, with the requirements referred to above that are applicable to each of its major state financial assistance projects for the year ended September 30, 2011.

Internal Control Over Compliance

The management of Taylor County, Florida is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state financial assistance projects. In planning and performing our audit,

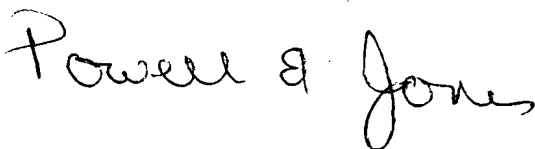
we considered Taylor County, Florida's internal control over compliance with requirements that could have a direct and material effect on a major state financial assistance project to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Chapter 10.550, *Rules of the Auditor General*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal and control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal awards program or state financial assistance project being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the basic financial statements of Taylor County, Florida as of and for the year ended September 30, 2011, and have issued our report thereon dated February 19, 2012. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by Chapter 10.550, *Rules of the Auditor General* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of County Commissioners, Constitutional Officers, management, and federal and state awarding agencies, pass-through entities, and the Auditor General of the State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



POWELL & JONES

Certified Public Accountants

February 19, 2012

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2011

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	Grant	Program or Award Amount	Reported in Prior Years	Deferred in Prior Year	Revenues Received	Expenditures	Reserved Deferred Revenues 9/30/2010
FEDERAL AWARDS								
NONMAJOR PROGRAMS								
US DEPARTMENT OF JUSTICE								
<i>passed through Florida Department of Law Enforcement</i>								
Byrne Formula Grant Program	16.579	2010-JAGC-TAYL-1-4X-09	\$ 88,165	\$ -	\$ -	\$ 88,165	\$ 88,165	\$ -
			88,165	-	-	88,165	88,165	-
US DEPARTMENT OF TRANSPORTATION								
<i>Federal Aviation Admin-Airport Improvement Program</i>								
<i>passed through the Florida Department of Transportation</i>	20.106	3-12-0064-009-2009	188,914	-	-	115,185	188,914	-
	20.106	3-12-0064-008-2009	144,021	131,665	-	8,770	8,770	-
			332,935	131,665	-	123,955	197,684	-
US ELECTION ASSISTANCE COMMISSION								
<i>passed through Florida Department of State</i>								
Help America Vote	90.401	NA	4,655	-	-	4,655	-	4,655
Help America Vote	90.401	NA	3,629	-	3,629	-	3,629	-
			8,284	-	3,629	4,655	3,629	4,655
FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT								
<i>passed through the Florida Department of Revenue</i>								
Title IV-D								
CSE Incentive	93.563	NA	298	-	-	298	298	-
CSE Reimbursement	93.563	CC362	55,785	-	-	55,785	55,785	-
			56,083	-	-	56,083	56,083	-
FEDERAL DEPARTMENT OF HOMELAND SECURITY								
<i>passed through Florida Division of Emergency Management</i>								
Emergency Management Preparedness and Assistance	97.067	08-DS-60-03-72-01-305	69,848	28,000	-	41,848	41,848	-
Emergency Management Preparedness and Assistance	97.067	10-DS-51-03-72-01-197	29,000	-	-	29,000	29,000	-
Emergency Management Preparedness and Assistance	97.067	10-BG-25-03-71-01-132	22,571	-	-	22,522	22,522	-
			121,419	28,000	-	93,370	93,370	-
Total federal awards			\$ 606,886	\$ 159,665	\$ 3,629	\$ 366,228	\$ 438,931	\$ 4,655
See notes to schedule of expenditures of federal awards and state financial assistance.								

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2011

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	Grant	Program or Award Amount	Reported in Prior Years	Deferred in Prior Year	Revenues Received	Expenditures	Reserved Deferred Revenues 9/30/2010
STATE FINANCIAL ASSISTANCE								
MAJOR PROGRAMS								
<i>Department of Environmental Protection</i>								
Small County Solid Waste Grant Agreement	37.012	029SC	\$ 78,783	\$ -	\$ -	\$ 78,783	\$ 78,783	\$ -
<i>State Housing Initiatives Program</i>								
SHIP Funds 2007	52.301	N/A	350,000	261,424	89,934	9,773	19,534	80,173
SHIP Funds 2008	52.901	N/A	350,000	174,963	187,003	2,209	131,018	58,193
SHIP Funds 2009	52.901	N/A	350,000	155,096	196,401	206	14,540	181,067
SHIP Funds 2010	52.301	N/A	350,000	-	208,422	141,940	25,281	325,081
			<u>1,400,000</u>	<u>591,483</u>	<u>680,760</u>	<u>154,128</u>	<u>190,373</u>	<u>644,514</u>
<i>Department of Transportation</i>								
<i>Small County Outreach Program</i>								
Roberts Aman Road	55.009	212813-3-58-01	686,136	-	-	80,753	80,753	-
Woods Creek Road	55.009	212812-2-58-01	2,469,372	-	-	105,890	105,890	-
Puckett Road	55.009	212825-2-58-01	3,306,504	53,190	-	463,107	463,107	-
			<u>6,462,012</u>	<u>53,190</u>	<u>-</u>	<u>649,750</u>	<u>649,750</u>	<u>-</u>
<i>Small County Road Assistance Program/SCRAP</i>								
Pisgah Road	55.016	212843-2-58-01	458,650	11,670	-	114	114	-
East Red Padgett Road	55.016	424166-1-58-01	518,043	-	-	-	-	-
Foley Road	55.016	210814-2-58-01	523,908	-	-	46,276	46,276	-
			<u>1,500,601</u>	<u>11,670</u>	<u>-</u>	<u>46,390</u>	<u>46,390</u>	<u>-</u>
<i>Aviation Development Grants</i>								
	55.004	APO28	100,000	33,701	-	66,299	66,299	-
	55.004	AO193	750,000	655,061	-	90,273	90,273	-
			<u>850,000</u>	<u>688,762</u>	<u>-</u>	<u>156,572</u>	<u>156,572</u>	<u>-</u>
			<u>8,812,813</u>	<u>753,622</u>	<u>-</u>	<u>852,712</u>	<u>852,712</u>	<u>-</u>
Total major programs			<u>10,291,398</u>	<u>1,345,105</u>	<u>680,760</u>	<u>1,085,623</u>	<u>1,121,868</u>	<u>644,514</u>
NONMAJOR PROGRAMS:								
<i>Office of State Courts Administration</i>								
Small County Courthouse Facilities Grant 2007-2008	22.004	FY2007/2008	384,000	18,068	367,911	726	16,449	352,188
			<u>384,000</u>	<u>218,068</u>	<u>367,911</u>	<u>726</u>	<u>16,449</u>	<u>352,188</u>
<i>Department of Environmental Protection</i>								
<i>Florida Recreation Development Program/FRDAP</i>								
Steinhatchee Community Center Improvements	37.017	A9097	135,611	-	-	35,299	35,200	-
<i>Department of Agriculture and Consumer Services</i>								
<i>Arthropod Mosquito Control State Aid</i>								
	42.003	N/A	42,338	-	26,084	37,683	42,338	21,429
<i>Department of State</i>								
<i>State Aid to Libraries</i>								
	45.030	10-ST-84	82,949	-	9,451	82,949	65,518	26,882
			<u>82,949</u>	<u>-</u>	<u>9,451</u>	<u>82,949</u>	<u>65,518</u>	<u>26,882</u>
<i>Department of Transportation</i>								
<i>Commission for the Transportation Disadvantaged</i>								
Transportation Disadvantaged Grant	55.002	APJ76	17,494	-	-	17,494	17,494	-
			<u>17,494</u>	<u>-</u>	<u>-</u>	<u>17,494</u>	<u>17,494</u>	<u>-</u>
<i>Department of Community Affairs</i>								
<i>Emergency Management Program</i>								
	52.008	10-BG-25037101132	102,724	-	-	101,981	101,981	-
FEMA-tropical Storm Fay		09-PA-B9-03-72-13-669	4,827	4,682	-	145	145	-
			<u>102,724</u>	<u>-</u>	<u>-</u>	<u>102,126</u>	<u>102,126</u>	<u>-</u>
See notes to schedule of expenditures of federal awards and state financial assistance.								

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2011

Federal and State Grantor/Pass Through Grantor Program Title	CFDA#	Grant	Program or Award Amount	Reported in Prior Years	Deferred in Prior Year	Revenues Received	Expenditures	Reserved Deferred Revenues 9/30/2010
<i>Florida Fish and Wildlife Conservation Commission</i>								
Florida Boating Improvement Program Grant	77.006	09032	\$ 32,400	\$ -	\$ -	\$ 8,770	\$ 8,770	\$ -
<i>Department of Management Services</i>								
<i>Wireless 911 Board</i>								
911 Wireless State Funds		N/A	31,086		55,984	38,620	31,086	63,518
Small County Supplemental Grant		N/A	23,239	-	70,286	39,380	23,239	86,425
Rural County Grant Spring Program		N/A	36,041	-	-	36,041	36,041	-
Rural County Grant Fall Program		N/A	11,401	-	-	11,401	11,401	-
			101,767	-	126,270	125,442	101,767	149,943
Total nonmajor programs			899,283	218,068	529,716	410,489	389,662	550,442
Total state financial assistance			\$ 11,190,679	\$ 1,563,173	\$ 1,210,476	\$ 1,496,112	\$ 1,511,530	\$ 1,194,956

See notes to schedule of expenditures of federal awards and state financial assistance.

TAYLOR COUNTY, FLORIDA

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

For the Fiscal Year Ended September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit Report of Taylor, County, Florida, (the "County") have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Organizations and Office of Management and Budget Circular A-133.

A. Reporting Entity

The reporting entity consists of Taylor County, the primary government, and each of its component units. The County includes a Schedule of Expenditures of Federal Awards and State Financial Assistance in the Compliance Section

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus.

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the modified accrual basis, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2011

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting	
*Material weakness identified?	No
*Reportable condition identified not considered to be a material weakness?	None reported
Noncompliance material to financial statements	No
Internal control over major programs:	
* Material weakness identified?	No
* Reportable conditions identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with rule 10.656, <i>Rules of the Auditor General</i> ?	No

CSFA Number

52.901

Name of State Program

State Housing Initiatives Program
Department of Transportation
Small County Outreach Program

55.009

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

Financial Statement Findings

None

State Financial Assistance Findings and Questioned Costs

None

MANAGEMENT LETTER

Honorable Board of County Commissioners
and Constitutional Officers
Taylor County, Florida

We have audited the financial statements of Taylor County, Florida (the County), as of and for the year ended September 30, 2011, and have issued our report thereon dated February 19, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Awards Program and State Financial Assistance Project, and Schedule of Findings. Disclosures in those reports and schedule, which are dated February 19, 2012, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

BOARD OF COUNTY COMMISSIONERS

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

CLERK OF THE CIRCUIT COURT

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

PROPERTY APPRAISER

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

Cash Receipts – From our tests of selected cash receipts we found that the receipts issued, generally were not deposited on a regular basis and we also could not trace specific receipts to corresponding bank deposits.

To strengthen internal control over cash receipts we recommend the following:

1. Deposits should be made as frequently as feasible, but always on a monthly basis.
2. When a deposit is made, the covered receipts should be totaled and the calculator tape attached to the duplicate receipts totaled.
3. A separate employee should verify that the tape and bank deposit are in agreement.

SHERIFF

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

SUPERVISOR OF ELECTIONS

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

TAX COLLECTOR

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial report of Taylor County, Florida, for the year ended September 30, 2011.

Investment of Public Funds - The County complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the County had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Requirements of Section 28.35, Florida Statutes - For the fiscal year ended September 30, 2011, the Clerk of the Circuit Court complied with the following:

1. The budget certified by the Florida Clerk of Courts Operations Corporation.
2. The performance standards developed and certified to Section 28.35, *Florida Statutes*.

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

CONCLUSION

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



POWELL & JONES
Certified Public Accountants
February 19, 2012

CLERK OF THE CIRCUIT COURT

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2011

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**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2011

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INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have audited the accompanying special purpose fund financial statements of the Taylor County Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2011, as listed in the table of contents. These special purpose fund financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose fund financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Clerk, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

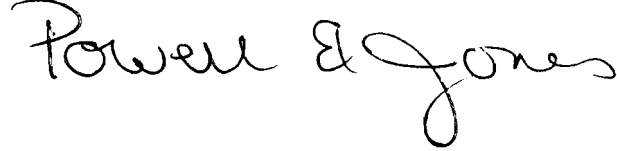
The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements,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

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Clerk of the Circuit Court, as of September 30, 2011, the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 12, 2012, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result 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* and should be considered in assessing the results of our audit.

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

A handwritten signature in cursive script that reads "Powell & Jones". The signature is written in dark ink and is positioned above the printed name of the firm.

POWELL & JONES

Certified Public Accountants

February 12, 2012

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
COMBINED BALANCE SHEET – ALL FUNDS

September 30, 2011

	<u>Governmental Funds</u>		<u>Fiduciary Funds</u>	<u>Totals</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>(Memorandum Only)</u>
ASSETS				
Current Assets				
Cash	\$ 199,826	\$ 259,102	\$ 283,951	\$ 742,879
Accounts receivable	-	4,775	531	5,306
Due from other funds	-	109,943	-	109,943
Investments	-	376,694	-	376,694
Total assets	<u>\$ 199,826</u>	<u>\$ 750,514</u>	<u>\$ 284,482</u>	<u>\$ 1,234,822</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 7,389	\$ -	\$ -	\$ 7,389
Due to individuals	-	-	90,687	90,687
Due to other funds	-	-	109,943	109,943
Due to other governmental units	192,237	8,491	12,174	212,902
Accrued interest payable	-	-	4,017	4,017
Cash bonds liability	-	-	31,612	31,612
Other current liabilities	200	-	36,049	36,249
Total liabilities	<u>199,826</u>	<u>8,491</u>	<u>284,482</u>	<u>492,799</u>
FUND EQUITY				
Restricted fund balance	-	742,023	-	742,023
Total liabilities and fund equity	<u>\$ 199,826</u>	<u>\$ 750,514</u>	<u>\$ 284,482</u>	<u>\$ 1,234,822</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

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

For the Fiscal Year Ended September 30, 2011

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 646,158	\$ 646,158
Charges for services	80,856	45,934	126,790
Miscellaneous	129	514	643
Total revenues	<u>80,985</u>	<u>692,606</u>	<u>773,591</u>
EXPENDITURES			
Current expenditures			
General government	646,382	-	646,382
Court-related	-	582,499	582,499
Capital outlay			
General government	32,677	-	32,677
Court-related	-	28,036	28,036
Total expenditures	<u>679,059</u>	<u>610,535</u>	<u>1,289,594</u>
Excess of revenues over (under) expenditures	(598,074)	82,071	(516,003)
OTHER FINANCING SOURCES			
Transfers from Board of County Commissioners	<u>598,074</u>	<u>-</u>	<u>598,074</u>
Net change in fund balances	-	82,071	82,071
Fund balances at beginning of year	-	659,952	659,952
Fund balances at end of year	<u>\$ -</u>	<u>\$ 742,023</u>	<u>\$ 742,023</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND
ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS**

For the Fiscal Year Ended September 30, 2011

	General Fund			Special Revenue Funds		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 602,021	\$ 646,158	\$ 44,137
Charges for services	64,789	80,856	16,067	59,700	45,934	(13,766)
Miscellaneous	211	129	(82)	665	514	(151)
Total revenues	<u>65,000</u>	<u>80,985</u>	<u>15,985</u>	<u>662,386</u>	<u>692,606</u>	<u>30,220</u>
EXPENDITURES						
Current expenditures						
General government	797,514	646,382	151,132	-	-	-
Court-related	-	-	-	735,511	582,499	153,012
Capital outlay						
General government	39,720	32,677	7,043	-	-	-
Court-related	-	-	-	425,080	28,036	397,044
Total expenditures	<u>837,234</u>	<u>679,059</u>	<u>158,175</u>	<u>1,160,591</u>	<u>610,535</u>	<u>550,056</u>
Excess (deficiency) of revenues over expenditures	(772,234)	(598,074)	174,160	(498,205)	82,071	580,276
OTHER FINANCING SOURCES						
Transfers from the Board of County Commissioners	<u>772,234</u>	<u>598,074</u>	<u>(174,160)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(498,205)	82,071	580,276
Fund balances at beginning of year	-	-	-	659,952	659,952	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,747</u>	<u>\$ 742,023</u>	<u>\$ 580,276</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS

September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(1) Governmental Funds

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. As of September 30, 2011, the Clerk maintained the following Special revenue funds:

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

2) **Fiduciary Funds**

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

General Trust
Child Support
Registry of Court
Cash Bond

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

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

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2011, the book balance of the Clerk's deposits was \$ 742,879. This bank balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

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

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$78,731 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

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

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

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

NOTE 2. DEFINED BENEFIT PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Effective July 1, 2011, all employees are required to contribute 3% to the System. The Clerk is required to contribute at an actuarially determined rate. The rates at September 30, 2011 were as follows: Regular Employees 4.91%; Senior Management 6.27%; Elected Officials 11.14% and Employees electing the DROP Program 4.42%. The contribution requirements of plan members and the Clerk are established and may be amended by the Florida Legislature. The Clerk's contributions to the System for the years ending September 30, 2011, 2010 and 2009 were \$76,955, \$86,041 and \$80,539, respectively, equal to the required contributions for each year

NOTE 3. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 2011, were:

Fund	Interfund Receivables	Interfund Payables
Public Records Modernization	\$ 109,943	\$ -
Clerk Trust	-	109,943
	<u>\$ 109,943</u>	<u>\$ 109,943</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT

BALANCE SHEET

GENERAL FUND

September 30, 2011

ASSETS

Current assets

Cash	\$ 199,826
Total assets	<u>\$ 199,826</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Current liabilities

Accounts payable	\$ 7,389
Due to Board of County Commissioners	192,237
Other current liabilities	<u>200</u>
Total liabilities and fund equity	<u>\$ 199,826</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL**

For the Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services				
General government				
Recording of legal instruments	\$ 40,000	\$ 40,000	\$ 38,509	\$ (1,491)
Other general government charges	24,789	24,789	42,347	17,558
Total charges for services	64,789	64,789	80,856	16,067
Miscellaneous				
Interest earnings	211	211	129	(82)
Total miscellaneous	211	211	129	(82)
Total revenues	65,000	65,000	80,985	15,985
EXPENDITURES				
General government				
County financial and administrative				
Personal services	336,546	336,546	307,734	28,812
Operating expenses	12,450	16,625	14,520	2,105
Capital outlay	2,000	2,000	-	2,000
Total County financial and administrative	350,996	355,171	322,254	32,917
Clerk BCC recording				
Personal services	283,657	253,661	201,303	52,358
Operating expenses	84,650	52,886	31,441	21,445
Capital outlay	5,000	7,720	2,720	5,000
Total Clerk BCC recording	373,307	314,267	235,464	78,803
BCC recording				
Personal services	52,191	65,986	23,476	42,510
Operating expenses	45,500	58,570	54,668	3,902
Capital outlay	2,000	30,000	29,957	43
Total BCC recording	99,691	154,556	108,101	46,455
BCC Clerical				
Personal services	13,240	13,240	13,240	-
Total expenditures	837,234	837,234	679,059	158,175
Excess of revenues over (under) expenditures	(772,234)	(772,234)	(598,074)	174,160
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	772,234	772,234	598,074	(174,160)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	\$ -	\$ -	\$ -	\$ -
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

September 30, 2011

	Court Fund	Child Support Enforcement Incentive	Reim- bursement	Information Technology	Public Records Modernization Trust	State Court	Teen Court Grants	Totals
ASSETS								
Cash	\$ -	\$ 14,751	\$ 145,094	\$ 29,572	\$ 26,995	\$ 15,324	\$ 27,366	\$ 259,102
Accounts receivable	-	-	4,775	-	-	-	-	4,775
Due from other funds	-	-	-	109,943	-	-	-	109,943
Investments	-	-	376,694	-	-	-	-	376,694
Total assets	\$ -	\$ 14,751	\$ 526,563	\$ 139,515	\$ 26,995	\$ 15,324	\$ 27,366	\$ 750,514
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,491	\$ -	\$ -	\$ 8,491
Total liabilities	-	-	-	-	8,491	-	-	8,491
FUND BALANCES								
Restricted	-	14,751	526,563	139,515	18,504	15,324	27,366	742,023
Total liabilities and fund balances	\$ -	\$ 14,751	\$ 526,563	\$ 139,515	\$ 26,995	\$ 15,324	\$ 27,366	\$ 750,514

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2011

	Court Fund	Child Support Enforcement Incentive	Reimbursement	Information Technology	Public Records Modernization Trust	State Court	Teen Court Grants	Totals
REVENUES								
Intergovernmental revenue	\$ 407,114	\$ -	\$ 102,363	\$ -	\$ -	\$ 136,681	\$ -	\$ 646,158
Charges for services	-	-	-	22,397	13,382	-	10,155	45,934
Miscellaneous	-	8	475	13	7	-	11	514
Total revenues	<u>407,114</u>	<u>8</u>	<u>102,838</u>	<u>22,410</u>	<u>13,389</u>	<u>136,681</u>	<u>10,166</u>	<u>692,606</u>
EXPENDITURES								
Court-related								
Current expenses	407,114	-	25,046	17,746	8,491	121,357	2,745	582,499
Capital outlay	-	-	-	28,036	-	-	-	28,036
Total expenditures	<u>407,114</u>	<u>-</u>	<u>25,046</u>	<u>45,782</u>	<u>8,491</u>	<u>121,357</u>	<u>2,745</u>	<u>610,535</u>
Excess of revenues over (under) expenditures	-	8	77,792	(23,372)	4,898	15,324	7,421	82,071
Other financing uses								
Transfers to other funds	-	-	(6,544)	-	6,544	-	-	-
Fund balances at beginning of year	<u>-</u>	<u>14,743</u>	<u>455,315</u>	<u>162,887</u>	<u>7,062</u>	<u>-</u>	<u>19,945</u>	<u>659,952</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 14,751</u>	<u>\$ 526,563</u>	<u>\$ 139,515</u>	<u>\$ 18,504</u>	<u>\$ 15,324</u>	<u>\$ 27,366</u>	<u>\$ 742,023</u>

See notes to financial statements.

AGENCY FUNDS

TAYLOR COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
GENERAL TRUST				
Assets				
Cash and investments	\$ 156,370	\$ 1,910,497	\$ 1,895,287	\$ 171,580
Accounts receivable	2,011	10,859	12,339	531
Total assets	<u>\$ 158,381</u>	<u>\$ 1,921,356</u>	<u>\$ 1,907,626</u>	<u>\$ 172,111</u>
Liabilities				
Due to State	\$ -	\$ 1,496,521	\$ 1,496,521	\$ -
Due to individuals and others	16,232	31,523	32,926	14,829
Due to other funds	138,289	5,939	34,285	109,943
Due to other governmental units	3,001	205,932	196,759	12,174
Other current liabilities	859	573,927	539,621	35,165
Total liabilities	<u>\$ 158,381</u>	<u>\$ 2,313,842</u>	<u>\$ 2,300,112</u>	<u>\$ 172,111</u>
CHILD SUPPORT				
Assets				
Cash	\$ 884	\$ 31,923	\$ 31,923	\$ 884
Total assets	<u>\$ 884</u>	<u>\$ 31,923</u>	<u>\$ 31,923</u>	<u>\$ 884</u>
Liabilities				
Due to other funds	\$ -	\$ 5,473	\$ 5,473	\$ -
Other current liabilities	884	26,449	26,449	884
Total liabilities	<u>\$ 884</u>	<u>\$ 31,922</u>	<u>\$ 31,922</u>	<u>\$ 884</u>
REGISTRY OF COURT				
Assets				
Cash	\$ 44,105	\$ 38,677	\$ 6,924	\$ 75,858
Total assets	<u>\$ 44,105</u>	<u>\$ 38,677</u>	<u>\$ 6,924</u>	<u>\$ 75,858</u>
Liabilities				
Due to individuals	\$ 44,105	\$ 39,973	\$ 8,220	\$ 75,858
Total liabilities	<u>\$ 44,105</u>	<u>\$ 39,973</u>	<u>\$ 8,220</u>	<u>\$ 75,858</u>
CASH BOND				
Assets				
Cash	\$ 15,651	\$ 91,758	\$ 71,780	\$ 35,629
Total assets	<u>\$ 15,651</u>	<u>\$ 91,758</u>	<u>\$ 71,780</u>	<u>\$ 35,629</u>
Liabilities				
Cash bonds payable	\$ 11,648	\$ 93,064	\$ 73,100	\$ 31,612
Interest Payable	4,003	14	-	4,017
Total liabilities	<u>\$ 15,651</u>	<u>\$ 93,078</u>	<u>\$ 73,100</u>	<u>\$ 35,629</u>
TOTAL ALL AGENCY FUNDS				
Assets				
Cash	\$ 217,010	\$ 2,072,855	\$ 2,005,914	\$ 283,951
Accounts receivable	2,011	10,859	12,339	531
Total assets	<u>\$ 219,021</u>	<u>\$ 2,083,714</u>	<u>\$ 2,018,253</u>	<u>\$ 284,482</u>
Liabilities				
Due to other funds	\$ 138,289	\$ 11,412	\$ 39,758	\$ 109,943
Due to individuals	60,337	71,496	41,146	90,687
Due to State	-	1,496,521	1,496,521	-
Due to other governmental units	3,001	205,932	196,759	12,174
Cash bonds payable	11,648	93,064	73,100	31,612
Interest payable	4,003	14	-	4,017
Other current liabilities	1,743	600,376	566,070	36,049
Total liabilities	<u>\$ 219,021</u>	<u>\$ 2,478,815</u>	<u>\$ 2,413,354</u>	<u>\$ 284,482</u>

See notes to financial statements.

COMPLIANCE SECTION

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

To the Clerk of the Circuit Court
Taylor County, Florida

We have audited the special purpose financial statements of the Taylor County Clerk of the Circuit Court, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 12, 2012. Our report included a paragraph stating that the Clerk of the Circuit Court is an integral part of Taylor County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

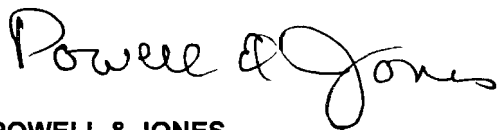
Internal Control Over Financial Reporting – In planning and performing our audit, we considered the Taylor County Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Clerk's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

This report is intended solely for the information and use of management, the Clerk of the Circuit Court of Taylor County, the Board of County Commissioners, and the Auditor General of Florida. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES

Certified Public Accountants

February 12, 2012

MANAGEMENT LETTER

Honorable Clerk of the Circuit Court
Taylor County, Florida

We have audited the financial statements of the Taylor County Clerk of the Circuit Court (Clerk), as of and for the year ended September 30, 2011, and have issued our report thereon dated February 12, 2012. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2011. The financial statements of the Clerk of Circuit Court are combined with other County agencies in that report.

Investment of Public Funds - The Clerk complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the Clerk had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Requirements of Section 28.35, Florida Statutes - For the fiscal year ended September 30, 2011, the Clerk complied with the following:

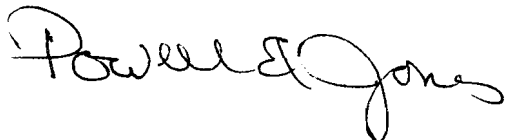
1. The budget certified by the Florida Clerk of Courts Operations Corporation

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

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

CONCLUSION

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

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

POWELL & JONES

Certified Public Accountants

February 12, 2012

PROPERTY APPRAISER

**TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2011

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Powell & Jones
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Property Appraiser
Taylor County, Florida

We have audited the accompanying special purpose fund financial statements of the Taylor County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the Property Appraiser. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Property Appraiser, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Property Appraiser, as of September 30, 2011, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2012, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the result of our audit.

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


POWELL & JONES
Certified Public Accountant
February 10, 2012

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
COMBINED BALANCE SHEET – ALL FUNDS

BALANCE SHEET
September 30, 2011

	<u>Governmental Fund</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>Agency Fund</u>	
ASSETS			
Current Assets			
Cash	\$ 74,967	\$ 8,224	\$ 83,191
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 311	\$ -	\$ 311
Due to Board of County Commissioners	74,656	-	74,656
Due to other governmental units	-	16	16
Deferred revenue	-	8,208	8,208
Total liabilities	\$ 74,967	\$ 8,224	\$ 83,191
	<u> </u>	<u> </u>	<u> </u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**PROPERTY APPRAISER
GOVERNMENTAL FUND**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE**

For the Fiscal Year Ended September 30, 2011

	<u>General Fund</u>
EXPENDITURES	
Current expenditures	
General government	<u>\$ 637,397</u>
Total expenditures	<u>637,397</u>
 Excess of revenues over (under) expenditures	 (637,397)
 OTHER FINANCING SOURCE	
Transfers from Board of County Commissioners	<u>637,397</u>
 Net change in fund balance	 -
 Fund balance at beginning of year	 <u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS

September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Fund Accounting

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

(i) **Governmental Fund**

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

(ii) **Fiduciary Fund**

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

C. Basis of Accounting

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

D. Budget

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

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

E. Cash and Investments

Deposits are carried at cost which equals market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2011, the book balance of the Property Appraiser's deposits was \$83,191. The total bank balance was covered by federal depository insurance and pledged collateral.

F. Inventories

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

G. Fixed Assets

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

H. Compensated Absences

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

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

County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$7,705 is reported in the General Long-Term Debt Accounts of Taylor County, Florida.

I. Estimates

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

J. Risk Management

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

K. Deferred Revenues

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

NOTE 2. PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% of their salaries. The Property Appraiser is required to contribute at an actuarially determined rate. The rates at September 30, 2011 were as follows: Regular Employees 4.91%; Senior Management 6.27%; Elected Officials 11.14%, and employees electing the DROP Program 4.42%. The contribution requirements of plan members and the Property Appraiser are established and may be amended by the Florida Legislature. The Property Appraiser's contributions to the System for the years ending September 30, 2011, 2010 and 2009 were \$42,027, \$44,562 and \$37,673, respectively, equal to the required contributions for each year.

INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA

PROPERTY APPRAISER
GENERAL FUND

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

For the Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES				
General government				
Property Appraiser				
Personal services				
Executive salaries	\$ 94,458	\$ 94,447	\$ 94,447	\$ -
Regular salaries	301,081	300,081	288,741	11,340
FICA	30,258	30,180	28,318	1,862
Retirement	57,826	53,269	42,027	11,242
Life and health insurance	150,000	124,039	105,854	18,185
Total personal services	<u>633,623</u>	<u>602,016</u>	<u>559,387</u>	<u>42,629</u>
Operating expenses				
Education	3,599	3,599	2,634	965
Legal ads	900	900	907	(7)
Professional services	44,718	50,679	37,484	13,195
Contractual services	4,000	4,000	4,000	-
Travel and per diem	12,408	11,208	8,146	3,062
Communications	2,900	2,900	2,665	235
Transportation	6,349	6,349	1,830	4,519
Rentals, repairs and maintenance	5,700	5,700	3,391	2,309
Office supplies	14,700	13,000	12,703	297
Books, publications, and subscriptions	4,300	4,300	4,250	50
Total operating expenses	<u>99,574</u>	<u>102,635</u>	<u>78,010</u>	<u>24,625</u>
Capital outlay				
Machinery and equipment	4,713	-	-	-
Total expenditures	<u>737,910</u>	<u>704,651</u>	<u>637,397</u>	<u>67,254</u>
Excess of revenues over (under) expenditures	(737,910)	(704,651)	(637,397)	(24,625)
OTHER FINANCING SOURCE				
Transfers from Board of County Commissioners	737,910	704,651	637,397	(67,254)
Net change in fund balance				
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

AGENCY FUND

TAYLOR COUNTY, FLORIDA

PROPERTY APPRAISER
AGENCY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Increases	Decreases	Balance September 30, 2011
TRUST ACCOUNT				
ASSETS				
Cash	\$ 8,242	\$ 20,862	\$ 20,880	\$ 8,224
LIABILITIES				
Due to other governmental units	\$ 34	\$ 20,862	\$ 20,880	\$ 16
Deferred grant revenue	8,208	-	-	8,208
Total liabilities	\$ 8,242	\$ 20,862	\$ 20,880	\$ 8,224

See notes to financial statements.

COMPLIANCE SECTION

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

To the Property Appraiser
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Property Appraiser, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 10, 2012. Our report included a paragraph stating that the Property Appraiser is an integral part of Taylor County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.


Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Taylor County Property Appraiser's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Property Appraiser's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters - As part of obtaining reasonable assurance about whether the Taylor County Property Appraiser'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 and other matters with these 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*.

This report is intended solely for the information and use of the Property Appraiser of Taylor County, the Board of County Commissioners, and the Auditor General of Florida, and is not intended to be and should not be used by anyone other than these specified parties.


POWELL & JONES
Certified Public Accountants
February 10, 2012

MANAGEMENT LETTER

Honorable Property Appraiser
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Property Appraiser, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 10, 2012. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

Cash receipts – From our tests of selected cash receipts, we found that the receipts issued generally were not deposited on a regular basis and we also could not trace specific receipts to corresponding bank statements. To strengthen internal control over cash receipts we recommend the following:

1. Deposits should be made as frequently as feasible, but always on a monthly basis.
2. When a deposit is made, the covered receipts should be totaled and the calculator tape attached to the duplicate receipts totaled.
3. A separate employee should verify that the tape and bank deposit are in agreement.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Report of Units of Local Government - The financial report filed with the Department of Banking and Finance pursuant to Section 218.32, *Florida Statutes*, is in agreement with the audited financial statements of Taylor County, Florida, for the year ended September 30, 2011. The financial statements of the Property Appraiser are combined with other County agencies in that report.

Investment of Public Funds - The Property Appraiser complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the Property Appraiser had met any of the conditions of Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

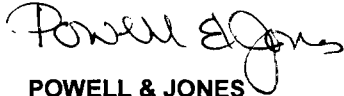
Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.544(1)(f).

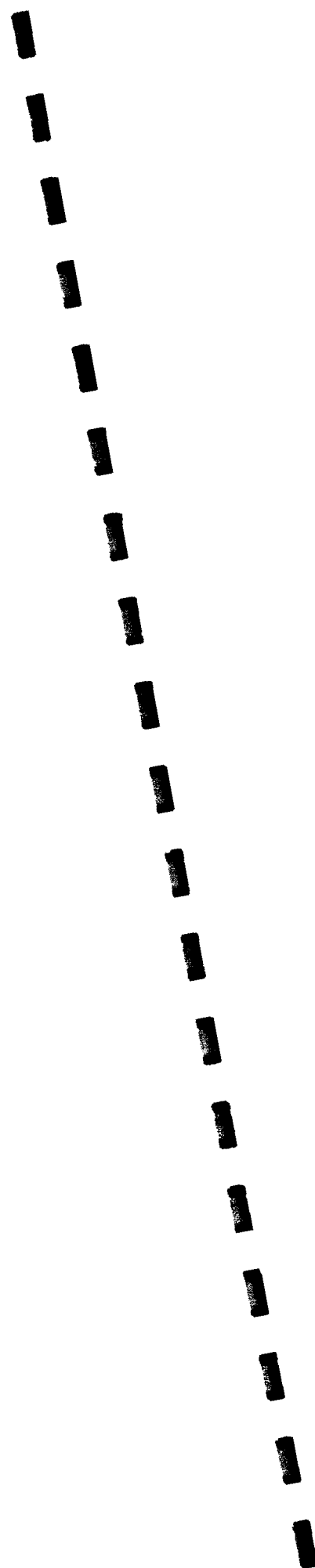
CONCLUSION

We have reviewed information regarding our audit with the Property Appraiser and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with

this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Property Appraiser's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.



POWELL & JONES
Certified Public Accountant
February 10, 2012



SHERIFF

**TAYLOR COUNTY, FLORIDA
SHERIFF**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2011

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INDEPENDENT AUDITOR'S REPORT

Honorable Sheriff
Taylor County, Florida

We have audited the accompanying special purpose fund financial statements of the Taylor County Sheriff (the Sheriff), as of and for the year ended September 30, 2011, as listed in the table of contents. These special purpose fund financial statements are the responsibility of the Office of the Sheriff. Our responsibility is to express an opinion on these special purpose fund financial statements based on our audit.

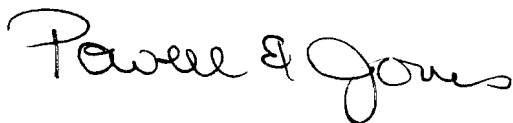
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose fund financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the Sheriff's special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Sheriff, as of September 30, 2011, the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2011, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

POWELL & JONES

Certified Public Accountants

December 9, 2011

COMBINED FINANCIAL STATEMENTS

**TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED BALANCE – ALL FUND TYPES
September 30, 2011**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	
ASSETS				
Current assets				
Cash	\$ 276,767	\$ 123,059	\$ 13,215	\$ 413,041
Accounts receivable	12,191	-	-	12,191
Due from other governmental units	-	14,054	-	14,054
Total assets	<u>\$ 288,958</u>	<u>\$ 137,113</u>	<u>\$ 13,215</u>	<u>\$ 439,286</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current liabilities				
Accounts payable	\$ 38,567	\$ -	\$ 3,860	\$ 42,427
Due to Board of County Commissioners	249,772	-	-	249,772
Due to other governmental units	-	-	7,324	7,324
Other current liabilities	619	-	2,031	2,650
Total liabilities	<u>288,958</u>	<u>-</u>	<u>13,215</u>	<u>302,173</u>
FUND BALANCES				
Restricted	-	137,113	-	137,113
Total fund balances	-	137,113	-	137,113
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 137,113</u>	<u>\$ 13,215</u>	<u>\$ 439,286</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended September 30, 2011

	General Fund	Special Revenue Funds	Totals
REVENUES			
Intergovernmental revenue			
Federal grants			
Public safety	\$ 4,430	\$ 85,840	\$ 90,270
Total intergovernmental revenue	4,430	85,840	90,270
Charges for services			
Public safety	59,339	15,310	74,649
Fines and forfeitures			
Forfeitures	-	500	500
Miscellaneous			
Interest earnings	13	5	18
Other	25,571	26,231	51,802
Total miscellaneous	25,584	26,236	51,820
Total revenues	89,353	127,886	217,239
EXPENDITURES			
Public safety			
Law enforcement			
Personal services	2,805,122	-	2,805,122
Operating expenses	495,552	50,435	545,987
Capital outlay	134,402	44,414	178,816
Total law enforcement	3,435,076	94,849	3,529,925
Detention and correction			
Personal services	1,675,804	-	1,675,804
Operating expenses	466,889	40,652	507,541
Capital outlay	650	-	650
Total detention and correction	2,143,343	40,652	2,183,995
Total expenditures	5,578,419	135,501	5,713,920
Excess of revenues over (under) expenditures	(5,489,066)	(7,615)	(5,496,681)
OTHER FINANCING SOURCES			
Transfers (to) from Board of County Commissioners	5,489,066	-	5,489,066
Net change in fund balances	-	(7,615)	(7,615)
Fund balances at beginning of year	-	144,728	144,728
Fund balances at end of year	\$ -	\$ 137,113	\$ 137,113

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
For the Fiscal Year Ended September 30, 2011

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Intergovernmental revenue						
Federal grants						
Public safety	\$ -	\$ 4,430	\$ 4,430	\$ 85,840	\$ 85,840	\$ -
Total intergovernmental revenue	-	4,430	4,430	85,840	85,840	-
Charges for services						
Public safety	-	59,339	59,339	12,745	15,310	-
Fines and forfeitures						
Forfeitures	-	-	-	500	500	-
Miscellaneous						
Interest earnings	-	13	13	5	5	-
Other	-	25,571	25,571	2,565	26,231	-
Total miscellaneous	-	25,584	25,584	2,570	26,236	-
Total revenues	-	89,353	89,353	101,655	127,886	-
EXPENDITURES						
Public safety						
Law enforcement						
Personal services	2,860,794	2,805,122	45,672	-	-	-
Operating expenses	370,800	496,662	(124,762)	24,204	50,436	-
Capital outlay	18,470	134,402	(115,932)	44,414	44,414	-
Total law enforcement	3,240,064	3,435,076	(195,012)	68,618	94,849	-
Detention and correction						
Personal services	2,051,382	1,675,805	375,577	-	-	-
Operating expenses	442,192	466,888	(24,696)	40,652	40,652	-
Capital outlay	5,200	650	4,550	-	-	-
Total detention and correction	2,498,774	2,143,343	355,431	40,652	40,652	-
Total expenditures	5,738,838	5,578,419	160,419	109,270	135,501	-
Excess of revenues over (under) expenditures	(5,738,838)	(5,489,066)	249,772	(7,615)	(7,615)	-
OTHER FINANCING SOURCES (USES)						
Transfers (to) from Board of County Commissioners	5,738,838	5,489,066	(249,772)	-	-	-
Net change in fund balances	-	-	-	(7,615)	(7,615)	-
Fund balances at beginning of year	-	-	-	144,728	144,728	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 137,113	\$ 137,113	\$ -

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SHERIFF

NOTES TO FINANCIAL STATEMENTS

September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(i) **Governmental Funds**

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. During the fiscal year ended September 30, 2011, the Sheriff maintained the following Special Revenue Funds:

Drug Task Force Grant
Local Law Enforcement Block Grant
Special Law Enforcement Trust
Non Grant Forfeiture Fund
Inmate Welfare

(ii) **Fiduciary Funds**

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

Individual Depository
Inmate Trust

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

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

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2011, the book balance of the Sheriff's deposits was \$413,041. This balance was covered by federal depository insurance and collateral held at various qualified public depositories. Chapter 280, *Florida Statutes*, defines the eligible collateral for these qualified public depositories.

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

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$ 494,877 is reported in the General Long-Term Debt Accounts of the Board of County Commissioners.

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

Interfund eliminations have not been made in the aggregation of this data.

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

NOTE 2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance 10/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Donations and Adjustments</u>	<u>Balance 09/30/11</u>
Equipment	\$ 2,282,526	\$ 179,466	\$ 136,890	\$ 175,019	\$ 2,500,121

NOTE 3. PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees contribute 3% of their salaries to the System. The Sheriff is required to contribute at an actuarially determined rate. The rates at September 30, 2011, were as follows: Regular Employees 4.91%; Special Risk Employees 14.10%; Senior Management 6.27%; Elected Officials 11.14% and employees electing the DROP Program 4.42%. The contribution requirements of plan members and the Sheriff are established and may be amended by the Florida Legislature. The Sheriff's contributions to the System for the years ending September 30, 2011, 2010 and 2009 were \$ 558,923, \$560,182 and \$558,109 respectively, equal to the required contributions for each year.

NOTE 4. RISK MANAGEMENT

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

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

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

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

NOTE 5. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State and Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Sheriff and Board of County Commissioners expect such amounts, if any, to be immaterial.

COMBINING AND INDIVIDUAL FUND STATEMENTS

TAYLOR COUNTY, FLORIDA

SHERIFF

**GENERAL FUND
BALANCE SHEET
September 30, 2011**

ASSETS

Current assets	
Cash	\$ 276,767
Accounts receivable	12,191
Total assets	<u>\$ 288,958</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Current liabilities	
Accounts payable	\$ 38,567
Due to Board of County Commissioners	249,772
Other current liabilities	619
Total liabilities and fund balance	<u>\$ 288,958</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**SHERIFF
GENERAL FUND**

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

For the Fiscal Year Ended September 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental revenue				
Federal grants				
Public safety	\$ -	\$ -	\$ 4,430	\$ 4,430
Total intergovernmental revenue	<u>-</u>	<u>-</u>	<u>4,430</u>	<u>4,430</u>
Charges for services				
Public safety	-	-	59,339	59,339
Miscellaneous				
Interest earnings	-	-	13	13
Other	-	-	25,571	25,571
Total miscellaneous	<u>-</u>	<u>-</u>	<u>25,584</u>	<u>25,584</u>
Total revenues	<u>-</u>	<u>-</u>	<u>89,353</u>	<u>89,353</u>
EXPENDITURES				
Public safety				
Law enforcement				
Personal services	2,850,795	2,850,795	2,805,123	45,672
Operating expenses	370,800	370,800	495,552	(124,752)
Capital outlay	18,470	18,470	134,402	(115,932)
Total law enforcement	<u>3,240,065</u>	<u>3,240,065</u>	<u>3,435,077</u>	<u>(195,012)</u>
Detention and correction				
Personal services	2,051,381	2,051,381	1,675,804	375,577
Operating expenses	442,192	442,192	466,888	(24,696)
Capital outlay	5,200	5,200	650	4,550
Total detention and correction	<u>2,498,773</u>	<u>2,498,773</u>	<u>2,143,342</u>	<u>355,431</u>
Total expenditures	<u>5,738,838</u>	<u>5,738,838</u>	<u>5,578,419</u>	<u>160,419</u>
Excess of revenues over (under) expenditures	(5,738,838)	(5,738,838)	(5,489,066)	249,772
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	<u>5,738,838</u>	<u>5,738,838</u>	<u>5,489,066</u>	<u>(249,772)</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**SHERIFF
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2011**

	<u>Drug Task Force Grant</u>	<u>Nongrant Forfeitures</u>	<u>Inmate Welfare</u>	<u>Local Law Enforcement Block Grant</u>	<u>Special Law Enforcement Trust</u>	<u>Totals</u>
ASSETS						
Current assets						
Cash	\$ 4,711	\$ 2,714	\$ 108,311	\$ 6,367	\$ 956	\$ 123,059
Due from other governmental units	14,054	-	-	-	-	14,054
Total assets	<u>\$ 18,765</u>	<u>\$ 2,714</u>	<u>\$ 108,311</u>	<u>\$ 6,367</u>	<u>\$ 956</u>	<u>\$ 137,113</u>
LIABILITIES AND FUND BALANCES						
FUND BALANCES						
Fund balances						
Restricted	\$ 18,765	\$ 2,714	\$ 108,311	\$ 6,367	\$ 956	\$ 137,113
Total liabilities and fund balances	<u>\$ 18,765</u>	<u>\$ 2,714</u>	<u>\$ 108,311</u>	<u>\$ 6,367</u>	<u>\$ 956</u>	<u>\$ 137,113</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
SHERIFF
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2011

	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust	Totals
REVENUES						
Intergovernmental						
Federal grants						
Public safety						
Anti-drug abuse grant	\$ 85,839	\$ 1	\$ -	\$ -	\$ -	\$ 85,840
Total intergovernmental revenue	85,839	1	-	-	-	85,840
Charges for services						
Public safety	-	-	14,449	861	-	15,310
Fines and forfeitures						
Court cases						
Confiscated property	-	500	-	-	-	500
Miscellaneous						
Interest	5	-	-	-	-	5
Other	-	-	26,231	-	-	26,231
Total miscellaneous	5	-	26,231	-	-	26,236
Total revenues	85,844	501	40,680	861	-	127,886
EXPENDITURES						
Public safety						
Law enforcement						
Operating expenses	41,425	-	9,010	-	-	50,435
Capital outlay	44,414	-	-	-	-	44,414
Total law enforcement	85,839	-	9,010	-	-	94,849
Corrections and detention						
Operating expenses	-	-	40,652	-	-	40,652
Total corrections and detention	-	-	40,652	-	-	40,652
Total expenditures	85,839	-	49,662	-	-	135,501
Excess of revenues over expenditures	5	501	(8,982)	861	-	(7,615)
Other financing uses						
Transfers to the Board of County Commissioners	-	-	-	-	-	-
Net change in fund balances	5	501	(8,982)	861	-	(7,615)
Fund balances at beginning of year	18,760	2,213	117,293	5,506	956	144,728
Fund balances at end of year	\$ 18,765	\$ 2,714	\$ 108,311	\$ 6,367	\$ 956	\$ 137,113

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**SHERIFF
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2011**

	<u>Individual Depository</u>	<u>Inmate Trust</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 6,248	\$ 6,967	\$ 13,215
Total assets	<u>\$ 6,248</u>	<u>\$ 6,967</u>	<u>\$ 13,215</u>
LIABILITIES			
Accounts payable	\$ -	\$ 3,860	\$ 3,860
Due to other governmental units	6,248	1,265	7,513
Other current liabilities	-	1,842	1,842
Total liabilities	<u>\$ 6,248</u>	<u>\$ 6,967</u>	<u>\$ 13,215</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**SHERIFF
AGENCY FUNDS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
INDIVIDUAL DEPOSITORY				
ASSETS				
Cash	\$ 4,133	\$ 46,752	\$ 44,637	\$ 6,248
Total assets	<u>\$ 4,133</u>	<u>\$ 46,752</u>	<u>\$ 44,637</u>	<u>\$ 6,248</u>
LIABILITIES				
Due to other governmental units	\$ 4,133	\$ 40,063	\$ 37,948	\$ 6,248
Total liabilities	<u>\$ 4,133</u>	<u>\$ 40,063</u>	<u>\$ 37,948</u>	<u>\$ 6,248</u>
INMATE TRUST				
ASSETS				
Cash	\$ 6,810	\$ 98,786	\$ 98,629	\$ 6,967
LIABILITIES				
Accounts payable and accrued liabilities	\$ 2,214	\$ 53,161	\$ 51,515	\$ 3,860
Due to individuals	2,521	31,255	31,745	2,031
Due to other funds	1,436	12,720	14,156	-
Due to other governmental units	639	2,736	2,299	1,076
Total liabilities	<u>\$ 6,810</u>	<u>\$ 99,872</u>	<u>\$ 99,715</u>	<u>\$ 6,967</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 10,943	\$ 145,538	\$ 143,266	\$ 13,215
Total assets	<u>\$ 10,943</u>	<u>\$ 145,538</u>	<u>\$ 143,266</u>	<u>\$ 13,215</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 2,214	\$ 53,161	\$ 51,515	\$ 3,860
Due to individuals	2,521	31,255	31,745	2,031
Due to other funds	1,436	12,720	14,156	-
Due to other governmental units	4,772	42,799	40,247	7,324
Total liabilities	<u>\$ 10,943</u>	<u>\$ 139,935</u>	<u>\$ 137,663</u>	<u>\$ 13,215</u>

See notes to financial statements.

COMPLIANCE SECTION

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

To the Sheriff
Taylor County, Florida

We have audited the special purpose financial statements of the Taylor County Sheriff, as of and for the year ended September 30, 2011, and have issued our report thereon dated December 9, 2011. Our report included a paragraph stating that the Sheriff is an integral part of Taylor County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

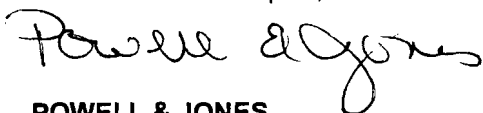
Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Taylor County Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters - As part of obtaining reasonable assurance about whether the Taylor County Sheriff'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 and other matters with these 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*.

This report is intended solely for the information and use of management, the Sheriff, the Board of County Commissioners, and the Auditor General of Florida. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES
Certified Public Accountants
December 9, 2011

MANAGEMENT LETTER

Honorable Sheriff
Taylor County, Florida

We have audited the financial statements of the Taylor County Sheriff, as of and for the year ended September 30, 2011, and have issued our report thereon dated December 9, 2011. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Report of Units of Local Government - The financial report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is an agreement with the audited financial statements of Taylor County, Florida, for the year ended September 30, 2011. The financial statements of the Sheriff are combined with other County agencies in that report.

Investment of Public Funds - The Sheriff complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the Sheriff had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

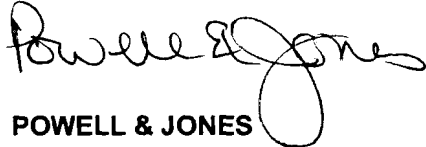
Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.544(7)(c). and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility

to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

CONCLUSION

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



POWELL & JONES

Certified Public Accountants

December 9, 2011



SUPERVISOR OF ELECTIONS

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
SPECIAL PURPOSE FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2011

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INDEPENDENT AUDITOR'S REPORT

Honorable Supervisor of Elections

Taylor County , Florida

We have audited the accompanying special purpose fund financial statements of the Taylor County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2011, as listed in the table of contents. These special purpose fund financial statements are the responsibility of the Supervisor of Elections. Our responsibility is to express an opinion on these financial statements based on our audit.

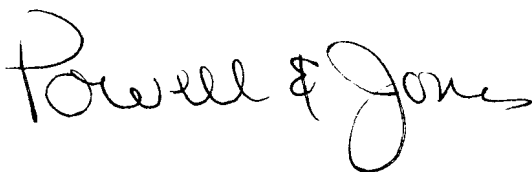
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose fund financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Supervisor of Elections, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Taylor County Supervisor of Elections, as of September 30, 2011, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 12, 2012, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

A handwritten signature in cursive script that reads "Powell & Jones". The signature is written in dark ink and is positioned above the printed name of the firm.

POWELL & JONES

Certified Public Accountants

February 12, 2012

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA

SUPERVISOR OF ELECTIONS

COMBINED BALANCE SHEET

ALL FUNDS

September 30, 2011

	<u>Governmental Fund General Fund</u>
ASSETS	
Current assets	
Cash	<u>\$ 10,304</u>
LIABILITIES	
Current liabilities	
Due to Board of County Commissioners	\$ 3,454
Deferred revenue	2,686
Other current liabilities	<u>4,164</u>
Total liabilities	<u>\$ 10,304</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
 SUPERVISOR OF ELECTIONS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUNDS

For the Fiscal Year Ended September 30, 2011

	General Fund
REVENUES	
Intergovernmental revenue	
Federal grants and County match	\$ 4,169
Miscellaneous	75
Total revenues	<u>4,244</u>
EXPENDITURES	
General government	
Current operating expenditures	320,500
Capital outlay	7,275
Total expenditures	<u>327,775</u>
Excess of revenues over (under) expenditures	(323,531)
OTHER FINANCING SOURCES	
Transfers from Board of County Commissioners	<u>323,531</u>
Net change in fund balance	-
Fund balance at beginning of year	-
Fund balance at end of year	<u>\$ -</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

SUPERVISOR OF ELECTIONS

NOTES TO FINANCIAL STATEMENTS

September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

B. Fund Accounting - Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes

for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the Supervisor of Elections are as follows:

(i) **Governmental Fund**

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

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

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

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

E. Cash and Investments - Deposits are carried at cost which approximates market value. The carrying amount of deposits is separately displayed on the balance sheet as "Cash." At September 30, 2011, the book balance of the Supervisor of Elections' deposits was \$10,304.

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$3,992 is reported in the General Long-Term Debt Account Group of Taylor County, Florida.

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

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

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

NOTE 2. PENSION PLAN

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

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Supervisor of Elections is required to contribute at an actuarially determined rate. The rates at September 30, 2011, were as follows: Regular Employees 4.91%; Senior Management 6.27%; Elected Officials 11.14%, and employees electing the DROP Program 4.42%. The contribution requirements of plan members and the Supervisor of Elections are established and may be amended by the Florida Legislature. The Supervisor of Elections' contributions to the System for the years ending September 30, 2011, 2010 and 2009 were \$ 19,632, \$21,103, and \$18,383, respectively, equal to the required contributions for each year.

INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental revenue				
Federal grants and County match	\$ -	\$ -	\$ 4,169	\$ 4,169
Miscellaneous				
Total revenues	-	-	75	75
Total revenues	-	-	4,244	4,244
EXPENDITURES				
General government				
Supervisor of Elections				
Personal services	220,438	225,625	225,625	-
Operating expenses	51,412	51,412	51,412	-
Capital outlay	7,275	7,275	7,275	-
Total Supervisor of Elections	279,125	284,312	284,312	-
Elections				
Personal services	14,769	14,769	14,768	1
Operating expenses	26,307	26,307	28,695	(2,388)
Total Elections	41,076	41,076	43,463	(2,387)
Total expenditures	320,201	325,388	327,775	(2,387)
Excess of revenues over (under) expenditures	(320,201)	(325,388)	(323,531)	1,857
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	(320,201)	325,388	323,531	(1,857)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

COMPLIANCE SECTION

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

Honorable Supervisor of Elections
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Supervisor of Elections, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 12, 2011. Our report included a paragraph stating that the Supervisor of Elections is an integral part of Taylor County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

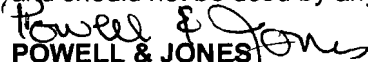
Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Taylor County Supervisor of Elections' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Supervisor of Elections' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters - As part of obtaining reasonable assurance about whether the Taylor County Supervisor of Elections' 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 and other matters with these 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*.

This report is intended solely for the information and use of the Taylor County Supervisor of Elections, the Board of County Commissioners, and the Florida Office of the Auditor General and is not intended to be and should not be used by anyone other than those specified parties.


POWELL & JONES
Certified Public Accountants
February 12, 2012

MANAGEMENT LETTER

Honorable Supervisor of Elections
Taylor County, Florida

We have audited the financial statements of the Supervisor of Elections, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 12, 2012. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Report of Units of Local Government - The financial report filed with the Department of Financial Services pursuant to Section 218.32, *Florida Statutes*, is an agreement with the audited financial statements of Taylor County, Florida, for the year ended September 30, 2011. The financial statements of the Supervisor of Elections are combined with other County agencies in that report.

Investment of Public Funds - The Supervisor of Elections complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

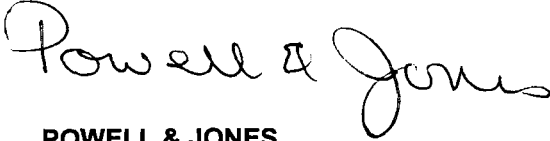
Financial Emergency Status - Nothing came to our attention that caused us to believe that the Supervisor of Elections had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.544(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and their review of financial information they provided.

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

CONCLUSION

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

A handwritten signature in cursive script that reads "Powell & Jones". The signature is written in dark ink and is positioned above the printed name of the firm.

POWELL & JONES

Certified Public Accountants

February 12, 2012

TAX COLLECTOR

**TAYLOR COUNTY, FLORIDA
TAX COLLECTOR**

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the Fiscal Year Ended September 30, 2011

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Powell & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Tax Collector
Taylor County, Florida

We have audited the accompanying special purpose fund financial statements of the Taylor County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2011, as listed in the table of contents. These special purpose fund financial statements are the responsibility of the Tax Collector. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose fund financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Tax Collector, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

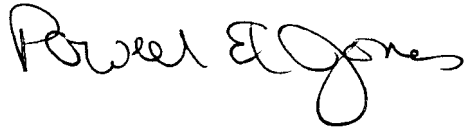
The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(8), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements,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

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Tax Collector, as of September 30, 2011, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2012, on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts 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* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the special purpose fund financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the special

purpose fund financial statements of the Tax Collector. Such information has been subjected to the auditing procedures applied in the audit of the special purpose fund financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the special purpose fund financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Powell & Jones", written in a cursive style.

POWELL & JONES

Certified Public Accountants

February 5, 2012

COMBINED FINANCIAL STATEMENTS

TAYLOR COUNTY, FLORIDA

TAX COLLECTOR

COMBINED BALANCE SHEET – ALL FUNDS

September 30, 2011

	<u>Governmental Fund General Fund</u>	<u>Fiduciary Funds Agency Funds</u>	<u>Totals (Memorandum Only)</u>
ASSETS			
Current Assets			
Cash	\$ 72,277	\$ 3	\$ 72,280
Due from individuals	-	18,025	18,025
Investments	6,357	428,526	434,883
Total assets	<u>\$ 78,634</u>	<u>\$ 446,554</u>	<u>\$ 525,188</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Current Liabilities			
Due to Board of County Commissioners	\$ 74,213	\$ -	\$ 74,213
Due to other governmental units	-	273	273
Installments payable	-	413,017	413,017
Payments held in escrow	-	543	543
Other current liabilities	4,421	32,721	37,142
Total liabilities	<u>\$ 78,634</u>	<u>\$ 446,554</u>	<u>\$ 525,188</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA

TAX COLLECTOR

GENERAL FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2011

REVENUES

Charges for services	\$ 768,316
Miscellaneous	<u>3,137</u>
Total revenues	<u>771,453</u>

EXPENDITURES

Current expenditures	
General government	<u>844,916</u>
Total expenditures	<u>844,916</u>

Excess of revenues over (under) expenditures	<u>(73,463)</u>
----------------------------------------------	-----------------

OTHER FINANCING SOURCES (USES)

Transfers from Board of County Commissioners	<u>73,463</u>
Total other financing sources (uses)	<u>73,463</u>

Net change in fund balance	-
----------------------------	---

Fund balance at beginning of year	-
Fund balance at end of year	<u>\$ -</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS
September 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(i) Governmental Fund

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

(ii) Fiduciary Funds

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

Tax Fund Account
Tag Agency

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

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

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

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

Investments consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund and the Fund B Surplus Fund Trust Fund investment pools created by Sections 218.405 and 218.417, *Florida Statutes*, and those made locally. On December 4, 2007, the State Board of Administration restructured the Local Government surplus funds Trust Fund (Pool) to also establish the Fund B Surplus Funds Trust fund. The local investments operate under the guidelines established by Section 218.415, *Florida Statutes*. The County's investments in the Pool, which the State Board of Administration indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of September 30, 2011, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The County's investments in the Fund B Surplus Trust Fund are accounted for as a fluctuating net asset value pool, with a fair value factor of 0.78965331 at September 30, 2011. The Fund B is not subject to participant withdrawal requests. Distributions from the Fund B, as determined by the State Board of Administration, are effected by transferring eligible cash or securities to the Local Government Surplus Funds Trust Fund, consistent with the pro rata allocation of Pool shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as a liquid balance within the Local Government Surplus funds Trust Fund.

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

The Tax Collector also has petty cash reserves in the amount of \$1,835.

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

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

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

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$27,957 is reported in the General Long-Term Debt Account Group of Taylor County, Florida.

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

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

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

NOTE 2. PENSION PLAN

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

supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida, or by calling (850) 488-5706.

Funding Policy - The System was employee noncontributory through June 30, 2011. Subsequently, employees are required to contribute 3% to the System. The Tax Collector is required to contribute at an actuarially determined rate. The rates at September 30, 2011, were as follows: Regular Employees 4.91%; Senior Management 6.27%; Elected Officials 11.14% and employees electing the DROP Program 4.42%. The contribution requirements of plan members and the Tax Collector are established and may be amended by the Florida Legislature. The Tax Collector's contributions to the System for the years ending September 30, 2011, 2010 and 2009 were \$41,536 \$42,176, and \$42,130, respectively, equal to the required, contributions for each year.

NOTE 3. DEPOSITS AND INVESTMENTS

1. Deposits

At September 30, 2011, the carrying amount of the Tax Collector's bank deposits was \$ 181,232. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

2. Investments

As of September 30, 2011, the Tax Collector had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
State Board of Administration Local Government		
Surplus Funds Trust Fund Investment Pool	38 Day Average	\$ 10
Fund B Surplus Funds Trust Fund	4.82 Year Average	83
Money Market	Daily	428,433
Total Investments		<u>\$ 428,526</u>

Interest Rate Risk

- Section 218.415(17), *Florida Statutes*, limits investment maturities to provide sufficient liquidity to pay obligations as they come due.
- The maturity of the State Board of Administration Local Government Investment Pool is based on the weighted average of days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. The maturity of the State Board of Administration Fund B Surplus Funds Trust Fund is based on the weighted average life (WAL). A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL is based on legal final maturity dates as of September 30, 2011.

Credit Risk

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

As of September 30, 2011, the Tax Collector's investment in the Local Government Surplus Funds Trust Fund investment pool is AAAm by Standard & Poors. The Fund B Surplus Trust Fund is unrated.

The Tax Collector's investments in money market funds are in a qualified public depository. Section 218.415(18), *Florida Statutes*, requires the Tax Collector to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All Tax Collector investments complied with this provision of law.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

TAYLOR COUNTY, FLORIDA

TAX COLLECTOR
GENERAL FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Charges for services				
County Officer fees				
Tax roll commissions				
Board of County Commissioners	\$ 409,351	\$ 409,351	\$ 409,351	\$ -
SRWMD	15,995	15,995	15,995	-
Advertising	40,065	40,065	40,065	-
Advertising delinquent	8,499	8,499	8,499	-
Fees FWCC	9,625	9,625	9,625	-
Board of County Commissioners				
postage	6,254	6,254	6,254	-
DMV fees	140,970	131,380	152,674	21,294
Fees sales tax	1,590	1,590	1,590	-
Fees miscellaneous	357	357	357	-
Fees drivers licenses	44,975	44,975	44,975	-
Tax certificate fees	75,104	75,104	75,104	-
E Comm fees	683	683	683	-
Total charges for services	753,468	743,878	765,172	21,294
Miscellaneous				
Interest earnings	2,175	2,175	2,175	-
Other	4,110	4,110	4,110	-
Total miscellaneous	6,285	6,285	6,285	-
Total revenues	759,753	750,163	771,457	21,294
EXPENDITURES				
General government				
Personal services				
Executive salaries	96,447	96,447	96,447	-
Regular salaries	372,753	363,163	353,088	10,075
Special pay	20,000	20,000	19,476	524
Temporary salaries	11,000	11,000	-	11,000
FICA	38,266	38,266	34,869	3,397
Retirement	49,588	49,588	41,536	8,052
Life and health insurance	126,630	126,630	129,461	(2,831)
Total personal services	714,684	705,094	674,877	30,217

(Continued)

TAYLOR COUNTY, FLORIDA

**TAX COLLECTOR
GENERAL FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Operating expenses				
Education	\$ 2,415	\$ 2,415	\$ 3,135	\$ (720)
Legal ads	53,000	53,000	48,719	4,281
Professional services	50,500	50,500	41,904	8,596
Other contractual services	22,000	22,000	19,969	2,031
Travel and per diem	9,867	9,867	2,144	7,723
Communications	7,000	7,000	5,877	1,123
Transportation	19,613	19,613	26,463	(6,850)
Rentals and leases	2,500	2,500	2,135	365
Insurance	1,200	1,200	1,008	192
Repairs and maintenance	1,950	1,950	2,828	(878)
Office supplies	20,000	20,000	1,642	18,358
Books, publications and subscriptions	2,700	2,700	1	2,699
Other current charges	-	-	14,218	(14,218)
Total operating expenses	192,745	192,745	170,043	22,702
Total expenditures	907,429	897,839	844,920	52,919
Excess of revenues over (under) expenditures	(147,676)	(147,676)	(73,463)	74,213
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	147,676	147,676	73,463	(74,213)
Total other financing sources (uses)	147,676	147,676	73,463	(74,213)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

AGENCY FUNDS

TAYLOR COUNTY, FLORIDA

**TAX COLLECTOR
AGENCY FUNDS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2011

	<u>Balance</u> <u>October 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 2011</u>
TAX FUND ACCOUNT				
Assets				
Cash	\$ 74,224	\$ 24,577,126	\$ 24,651,347	\$ 3
Due from individuals	1,657	276,038	276,314	1,381
Investments	420,265	22,519,820	22,511,652	428,433
Total assets	<u>\$ 496,146</u>	<u>\$ 47,372,984</u>	<u>\$ 47,439,313</u>	<u>\$ 429,817</u>
Liabilities				
Advalorem taxes payable	\$ -	\$ 20,234,548	\$ 20,234,548	\$ -
Delinquent taxes and fees payable	17,165	346,147	363,312	-
Installments payable	426,959	833,359	847,301	413,017
Other current liabilities	52,022	17,372,101	17,407,323	16,800
Total liabilities	<u>\$ 496,146</u>	<u>\$ 38,786,155</u>	<u>\$ 38,852,484</u>	<u>\$ 429,817</u>
TAG AGENCY				
Assets				
Cash	\$ 4,670	\$ 6,182,029	\$ 6,186,699	\$ -
Due from individuals	9,846	1,413,755	1,406,957	16,644
Investments	147	29	83	93
Total assets	<u>\$ 14,663</u>	<u>\$ 7,595,813</u>	<u>\$ 7,593,739</u>	<u>\$ 16,737</u>
Liabilities				
Due to other governmental units	\$ 10,382	\$ 1,318,461	\$ 1,328,570	\$ 273
Title escrow	599	94,838	94,894	543
Fees payable	3,682	30,510	34,192	-
Other current liabilities	-	15,921	-	15,921
Total liabilities	<u>\$ 14,663</u>	<u>\$ 1,459,730</u>	<u>\$ 1,457,656</u>	<u>\$ 16,737</u>
(Continued)				

TAYLOR COUNTY, FLORIDA

**TAX COLLECTOR
AGENCY FUNDS**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Fiscal Year Ended September 30, 2011

	<u>Balance</u> <u>October 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 2010</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	\$ 78,894	\$ 30,759,155	\$ 30,838,046	\$ 3
Due from individuals	11,503	1,689,793	1,683,271	18,025
Investments	420,412	22,519,849	22,511,735	428,526
Total assets	<u>\$ 510,809</u>	<u>\$ 54,968,797</u>	<u>\$ 55,033,052</u>	<u>\$ 446,554</u>
Liabilities				
Advalorem taxes payable	\$ -	\$ 20,234,548	\$ 20,234,548	\$ -
Due to other governmental units	10,382	1,318,461	1,328,570	273
Delinquent taxes and fees payable	17,165	346,147	363,312	-
Installments payable	426,959	833,359	847,301	413,017
Title escrow	599	94,838	94,894	543
Fees payable	3,682	30,510	34,192	-
Other current liabilities	52,022	17,388,022	17,407,323	32,721
Total liabilities	<u>\$ 510,809</u>	<u>\$ 40,245,885</u>	<u>\$ 40,310,140</u>	<u>\$ 446,554</u>

See notes to financial statements.

COMPLIANCE SECTION

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

To the Tax Collector
Taylor County, Florida

We have audited the special purpose fund financial statements of the Taylor County Tax Collector (Tax Collector), as of and for the year ended September 30, 2011, and have issued our report thereon dated February 5, 2012. Our report included a paragraph stating that the Tax Collector is an integral part of Taylor County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

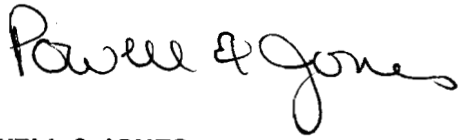
Internal Control Over Financial Reporting -- In planning and performing our audit, we considered the Taylor County Tax Collector's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Tax Collector's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the Taylor County Tax Collector's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

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

A handwritten signature in cursive script that reads "Powell & Jones". The signature is written in dark ink and is positioned above the printed name of the firm.

POWELL & JONES

Certified Public Accountants

February 5, 2012

MANAGEMENT LETTER

Honorable Tax Collector
Taylor County, Florida

We have audited the financial statements of the Taylor County Tax Collector, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 5, 2012. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Taylor County, Florida, for the year ended September 30, 2011. The financial statements of the Tax Collector are combined with other County agencies in that report.

Investment of Public Funds - The Tax Collector complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

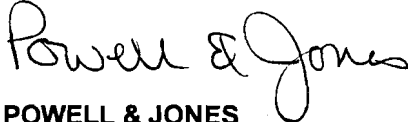
Financial Emergency Status - Nothing came to our attention that caused us to believe that the Tax Collector had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the Rules of the Auditor General (Sections 10.554(g)(6)c. and 10.556), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

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

CONCLUSION

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

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

POWELL & JONES

Certified Public Accountants

February 5, 2012

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The Board to consider approval of a Resolution proclaiming the Month of May as Civility Month in Taylor County.


MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: See the attached resolution

Recommended Action: Motion to approve the resolution

Fiscal Impact: N/A

Budgeted Item: No

Submitted By: Jack R. Brown, County Administrator

Contact: (850) 838-3500, Ext. 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments: 1. Proposed resolution

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, PROCLAIMING THE MONTH OF MAY AS CIVILITY MONTH.

WHEREAS, the Taylor County Board of County Commissioners recognizes that civil discourse is a cornerstone of American democracy and is a vital ingredient to successful local governance; and

WHEREAS, civility derives from the Latin word “civis” meaning citizen, and is defined as behavior worthy of citizens living in a community or in common with others, claiming and caring for one's identity, needs, and beliefs without degrading someone else's in the process; and

WHEREAS, displays of anger, rudeness, ridicule, impatience, and a lack of respect and personal attacks detract from the open exchange of ideas, prevent fair discussion of the issues, and can discourage individuals from participation in government; and

WHEREAS, civility can assist in reaching consensus on issues and allow for mutually respectful discourse and consideration of ideas and opinions; and

WHEREAS, civility can uplift our daily life and make it more pleasant to live in an organized society; and

WHEREAS, we, the Taylor County Board of County Commissioners, wish to renew our pledge to our citizens that we will civilly conduct the public's business, and urge all citizens of Taylor County to exercise civility as they participate in the democratic process.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Taylor County, Florida, that we hereby proclaim the Month of May as Civility Month.

THIS RESOLUTION IS PASSED AND ADOPTED in regular session this 1st day of May 2012.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
Patricia “Pat” Patterson, Chair

ATTEST:

ANNIE MAE MURPHY, Clerk

jrb



CITY, COUNTY AND LOCAL GOVERNMENT LAW SECTION

www.locgov.org

CHAIR:

Kenneth A. Tinkler
4221 W. Boy Scout Blvd., Ste. 1000
Tampa, FL 33607-5780
(813) 229-4245
ktinkler@carltonfields.com

CHAIR-ELECT:

Jewel White
315 Court St.
Clearwater, FL 33756-5165
(727) 464-3354
mjwhite@pinellas.fl.us

SECRETARY/TREASURER:

Hans Ottinot, Sr.
18070 Collins Ave.
Sunny Isles Beach, FL 33160-2723
(305) 957-1302
hottinot@sibfl.net

IMMEDIATE PAST CHAIR:

Vivien Monaco
201 S. Rosalind Ave., Fl. 3
Orlando, FL 32801-3527
(407) 836-7320
vivien.monaco@ocfl.net

BOARD LIAISON:

Edwin A. Scales, III
201 Front St., Ste. 333
Key West, FL 33040-8347
(305) 292-8950

EXECUTIVE COUNCIL:

Terms Expiring 2012:

District 2

Jeannine Smith Williams
St. Petersburg
(727) 893-7401

District 4

Robert L. Teitler
Ft. Lauderdale
(954) 357-7600

Terms Expiring 2013:

District 1

Glenn E. Thomas
Tallahassee
(850) 222-5702

Terms Expiring 2014:

District 3

David C. Miller
Miami
(305) 374-7349

District 5

Dana L. Crosby-Collier
Orlando
(407) 836-7320

Terms Expiring 2012

At-Large Members:

Paul Bangel
Fort Lauderdale
(954) 828-5940

Virginia (Ginger) Saunders Delegal
Tallahassee
(850) 922-4300

Michele Lieberman
Lecanto
(352) 527-2534

Maggie Mooney-Portale
Bradenton
(941) 708-4040

Mark CS Moriarty
Ft. Myers
(239) 321-7056

Nancy Stuparich
Tampa
(786) 246-0635

Ex-Officio Members:

All Past Chairs

PROGRAM ADMINISTRATOR:

Ricky D. Libbert
The Florida Bar
rllibbert@flabar.org

April 13, 2012

Re: Proclamation and Pledge of Civility for the Month of May

Dear Madam/Sir:

The attorneys of the City, County and Local Government Law Section of The Florida Bar ask your local government to join with other cities and counties throughout the State of Florida in proclaiming May as "Civility Month."

Civil discourse is a cornerstone of American democracy and is a vital ingredient to successful local governance. The attorneys of the City, County and Local Government Law Section of The Florida Bar ask you to renew the pledge of public conduct that your local government may have adopted in prior years.

A sample proclamation is enclosed for your use. We are asking all local governments in Florida to adopt such a proclamation to help to uplift the tone and conduct in public meetings throughout the State. We join with our public officials in urging all citizens to exercise civility toward each other throughout the year as they participate in Florida's democratic process.

If you choose to adopt the proclamation, please send us a copy to: Ricky Libbert, The Florida Bar, 651, E. Jefferson St., Tallahassee, Florida 32399-2300, rllibbert@floridabar.org

Thank you for your attention to this important matter and for your dedicated public service.

Sincerely,

Kenneth A. Tinkler
Chair

Enclosure

KLCThl.doc

PROCLAMATION

Whereas, the open exchange of public discourse is essential to the democratic system of government; and

Whereas, as a cornerstone of democracy Americans have observed certain rules of behavior generally known as civility;

Whereas, civility, derived from the Latin words "civitas" meaning city and "civis" meaning citizen, is behavior worthy of citizens living in a community or in common with others; and

Whereas, displays of anger, rudeness, ridicule, impatience, and a lack of respect and personal attacks detract from the open exchange of ideas, prevent fair discussion of the issues, and can discourage individuals from participation in government; and

Whereas, civility can assist in reaching consensus on diverse issues and allow for mutually respectful ongoing relationships; and

Whereas, civility can uplift our daily life and make it more pleasant to live in an organized society; and

Whereas, the City, County and Local Government Law Section of The Florida Bar urges the adoption of a pledge of civility by all citizens in the State of Florida.

Now, therefore, be it resolved, by the Mayor of the City of _____ that the month of May is proclaimed as Civility Month, and calls upon all citizens to exercise civility toward each other.

Passed and adopted this _____ day of _____, 2010.

ATTEST:

CLERK

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve the Certificate of Participation to submit grant application for the 2012-2013 FDLE Edward Byrne Memorial Justice Assistance Grant (JAG) Program.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Board to approve Certificate of Participation to enable the County to be eligible to submit a grant application for the 2012-2013 funding cycle of the FDLE JAG grant program. The County has been the lead administrator of this grant for several years on behalf of the Sheriff's Department. The funds must be used to prevent and control crime.

Recommended Action: Approve Certificate of Participation

Fiscal Impact: The County is eligible to receive up to \$45,641. No cash match is required.

Budgeted Expense: Y/N Not applicable. No match required.

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: To be eligible to submit grant application to FDLE for the 2012-2013 JAG grant, the County must first submit a Certification of Participation. The Board of Commissioners has been the lead agent for this grant for several years working closely with the Sheriff's Department. The County is eligible to receive up to \$45,641 in grant funds with no match required. The grant funds will be used by the Sheriff's Department for activities that prevent and control crime. FY 2011-2012 the County received \$67,999 in grant funds through this program. In the past, the grants funds have been used for the Drug Eradication Task Force for equipment and salaries. Danny Parker from the Sheriff's Department assists with the administration of this grant.

Options: 1. Approve Certificate of Participation.

2. Not approve Certificate of Participation, however the County will not be eligible to submit application for the JAG grant.

Attachments: Certificate of Participation and JAG grant support documentation.

CERTIFICATE OF PARTICIPATION

Edward Byrne Memorial Justice Assistance Grant (JAG) Program

Date: May 1, 2012

Mr. Clayton H. Wilder
Administrator
Office of Criminal Justice Grants
Florida Department of Law Enforcement
2331 Phillips Road
Tallahassee, Florida 32308

Dear Mr. Wilder:

This is to inform you that the Board of County Commissioners Accepts x
Declines the invitation to serve as the coordinating unit of government in the Florida
Department of Law Enforcement's Edward Byrne Memorial Justice Assistance Grant
(JAG) Program.

For purposes of coordinating the preparation of our application(s) for grant funds with
the Office of Criminal Justice Grants, we have designated the following person:

Name: Melody Cox

Title: Grants Director

E-mail address: melody.cox@taylorcountygov.com

Agency: Taylor County Board of Commissioners

Address: 201 E. Green Street, Perry, FL 32347

Telephone: 850-838-3553 County: Taylor

Date: May 1, 2012

Sincerely,

Patricia Patterson
Chair, Board of County Commissioners



Florida Department of
Law Enforcement

Gerald M. Bailey
Commissioner

Business Support Program
Post Office Box 1489
Tallahassee, Florida 32302-1489
(850) 410-7000
www.fdle.state.fl.us

Rick Scott, *Governor*
Pam Bondi, *Attorney General*
Jeff Atwater, *Chief Financial Officer*
Adam Putnam, *Commissioner of Agriculture*

April 6, 2012

The Honorable Lonnie Houck, Jr.
Chairman, Taylor County
Board of Commissioners
201 East Green Street
Perry, FL 32347

Re: Federal Fiscal Year (FFY) 2012 Edward Byrne Memorial Justice Assistance
Grant (JAG) Program – JAG Countywide – State Solicitation

Dear Chairman Houck:

The Florida Department of Law Enforcement (FDLE) anticipates an award from the United States Department of Justice for FFY 2012 JAG funds. FDLE will distribute these funds in accordance with the JAG Countywide distribution provisions of Chapter 11D-9, Florida Administrative Code.

FDLE has set aside \$45,641 funds for use by all units of government within Taylor County. The enclosed Program Announcement provides an overview of these funds which can be used by local units of government to support a broad range of activities to prevent and control crime and to improve the criminal justice system. Please note that the Program Announcement includes information from the U.S. Department of Justice relating several areas of national focus and its priorities to help maximize the effectiveness of the Byrne/JAG funding.

As a condition of participation in this program, the units of government in each county must reach a consensus concerning the expenditure of these funds. This consensus must include the projects to be implemented as well as the agency responsible for such implementation.

Developing such consensus will require someone to exercise leadership and assume a coordinating role in the development of applications for these funds. FDLE recommends that the Board of County Commissioners assume this responsibility. In the event the county declines to serve in this capacity, the Department will request the governing body of each municipality in the county, in descending order of population, to serve as the coordinating unit of government.

The Honorable Lonnie Houck, Jr.
April 6, 2012
Page Two

The enclosed Certificate of Participation form requests the identification of an individual coordinator. We will send this individual further information regarding the application process in FDLE's on-line grant management system. Please complete the enclosed Certificate of Participation and return it as soon as possible to:

Florida Department of Law Enforcement
Office of Criminal Justice Grants
2331 Phillips Road
Tallahassee, Florida 32308
Attention: Clayton H. Wilder, Administrator

We look forward to working with you. If you have any questions or if we can provide you with any assistance regarding the JAG Program, please contact me at (850) 617-1250.

Sincerely,


Clayton H. Wilder
Administrator

CHW/JP/st

Enclosures

cc: Mayors in Taylor County
Law Enforcement Agencies in Taylor County
Project Directors in Taylor County

PROGRAM ANNOUNCEMENT FEDERAL FISCAL YEAR 2012

Edward Byrne Memorial Justice Assistance Grant (JAG) Program Countywide State Solicitation

The State of Florida, Department of Law Enforcement (FDLE), anticipates an award from the United States Department of Justice (USDOJ) for \$7,386,640 in Justice Assistance Grant (JAG) funds. FDLE will distribute these funds in accordance with the JAG Countywide distribution provisions of Chapter 11D-9, Florida Administrative Code. This announcement is to notify eligible applicants of program requirements. Please note this Program Announcement includes information from the USDOJ relating several areas of national focus and its priorities to help maximize the effectiveness of the Byrne/JAG funding.

Eligible Applicants

Units of local government are eligible to receive subgrants from FDLE. "Units of local government" means any city, county, town, township, borough, parish, village, or other general-purpose political subdivision of a State and includes Native American Tribes that perform law enforcement functions as determined by the Secretary of the Interior.

Program Strategy and Purposes

JAG blends the previous Byrne Formula and Local Law Enforcement Block Grant (LLEBG) Programs to provide agencies with the flexibility to prioritize and to support a broad range of activities to prevent and control crime based on their own local needs and conditions. JAG funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice. Local units of government receiving JAG funding have the flexibility to implement projects in any of the seven federally approved purpose areas, listed below.

- 1) Law enforcement programs
- 2) Prosecution and court programs
- 3) Prevention and education programs
- 4) Corrections and community corrections programs
- 5) Drug treatment and enforcement programs
- 6) Planning, evaluation, and technology improvement programs
- 7) Crime victim and witness programs

Any law enforcement or justice initiative previously eligible for funding under Byrne or LLEBG is eligible for JAG funding.

Coordination Efforts

Each county is allocated a sum of money for use by all local governments within the county. This amount is determined through a funding algorithm established in the administrative rule.

Chapter 11D-9.005, Florida Administrative Code, requires that units of government in each county reach consensus concerning the expenditure of these funds, including the projects to be implemented and the agency responsible for such implementation. Maximum coordination is required to meet this program requirement, and the Department requests the county board of commissioners to serve as the coordinating unit for all local governments within the county. The Chairman, Board of County Commissioners, in each county so notified is requested to return to the Department a statement of certification indicating the county's willingness to serve. This certification must be returned within 30 days from the date of receipt of notification. In the event the county declines to serve in this capacity, the Department will request the governing body of each municipality in the county, in descending order of population, to serve as the coordinating unit of government.

Each county or coordinating unit of government is encouraged to form a criminal justice coordinating/planning group to identify and implement criminal justice priorities for the county, to plan strategies to address those priorities, to identify areas of greatest need, and to review all possible sources of revenue to make sure that funds go to the programs or issues that need them most.

Furthermore, FDLE requires that units of government in each county reach consensus concerning the expenditure of the JAG funds, including the projects to be implemented and the agency responsible for such implementation. Each county must document this consensus by submitting letters from at least 51 percent of the units of government which also represent at least 51 percent of the population located in said county.

Match Requirements

There is no match requirement under the guidelines of the JAG program.

DOJ/Bureau of Justice Assistance (BJA) Priorities

BJA wishes to ensure that recipients are aware of several areas of national focus and priority and to encourage recipients to maximize the effective use of JAG funds. The following is a brief list of key priorities:

- 1) Funding Evidence-Based Programs
- 2) Statewide Criminal Justice Planning
- 3) Recidivism Reduction and Community Corrections
- 4) Indigent Defense
- 5) Evidence-Based "Smart Policing" Programs
- 6) Officer Safety and Wellness

For more information on BJA's priorities, recipients may access:
<https://www.bja.gov/Funding/12JAGLocalSol.pdf> (see pages 11-14). This is for informational purposes only; do not apply for any funds through this solicitation.
Recipient must still submit application for funding through SIMON.

Application Requirements and Deadlines

Once the Certificate of Participation form designating the coordinator for your county is received, the Office of Criminal Justice Grants will send this individual further information regarding the application process.

Applicants must apply on-line using FDLE's grant management system. The deadline for the on-line submission is **5:00 P.M., Friday, July 13, 2012.** In addition, applicants must print out the completed application and submit **two (2) hard copies** (both with *original signatures*) no later than **5:00 P.M., Friday, July 20, 2012.** **A separate application must be submitted for each proposed project.** Applications should be mailed or hand delivered to the Florida Department of Law Enforcement, Office of Criminal Justice Grants, 2331 Phillips Road, Tallahassee, Florida 32308, Attention: Clayton H. Wilder, Administrator.

Applications must be accompanied by letters of approval representing agreement among at least 51 percent of all units of local government representing at least 51 percent of the county population as to the allocation of dollars to each project in the county.

Questions regarding this Program Announcement should be directed to Clayton H. Wilder, Florida Department of Law Enforcement, at (850) 617-1250.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Request to ratify County Administrator signature on subcontract to D&L Contracting, LLC, for FWC-11225 Reef Construction Grant contract.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Board to consider ratifying County Administrator signature on contract executed April 20th, 2012 to construct artificial reefs under FWC Contract FWC-11225.

Recommended Action: Ratify Jack Brown's signature on contract to D&L contracting, LLC in the amount of \$150,826.15.

Fiscal Impact: The County was awarded a FWC artificial reef construction grant for a maximum total project cost of \$172,083. The County will be required to provide a \$3,000 cash match. The match was submitted with the FY 2012-2013 budget requests.

Budgeted Expense: Y/N

Yes, a budget was submitted for FY 2012-2013 and will be expended before the end of this fiscal year due to the contract deadlines.

Submitted By: Fred Vose, Taylor County Marine Agent

Contact: Fred Vose or Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County was awarded a grant contract to build and deploy concrete reef modules each weighing approximately 1 ton. Patch reefs will be constructed by deploying 4 modules simultaneously at 90 separate locations within a 100 mi² area permitted to the University of Florida (managed by Dr. Bill Lindberg, Fisheries & Aquatic Sciences). This area is named the Steinhatchee Fisheries Management Area and has a dual role in enhancing fishing opportunities at a public fishing area (5 mi²), while also constructing conservation reefs to enhance juvenile gag grouper populations. University of

Florida will provide logistical support during deployments, and work closely with the Taylor County Reef Research Team (TCRRT). The TCRRT is a volunteer organization registered with the State Division of Corporations as a 501(c)3. A sealed bid process awarded the contract to D&L Contracting, LLC on April 2, 2012 and approved Jack Brown, County Administrator to sign the contract with the selected vendor.

Options: **1. Ratify County Administrator's signature.**
 2. Not ratify County Administrator's signature.

Attachments: Executed contract with D&L Contracting, LLC.

CONTRACT FORM

This contract made this 19th day of April, 2012 between, Taylor County, Florida, hereinafter called the **COUNTY**, and D&L Contracting, LLC, hereinafter called the **CONTRACTOR**.

WITNESSETH, that the County and the Contractor for the consideration stated herein agree as follows:

1. SCOPE OF WORK – See Attachment A – Scope of Work –

2. THE CONTRACT PRICE. The County shall pay to the Contractor for the performance of this contract the sum as specified in the agreed upon bid for said work not to exceed \$ 150,826.15.

3. DURATION OF CONTRACT. The contract shall take effect upon final execution and terminate **August 21, 2012**.

4. ASSIGNMENTS. This contract shall not be sublet, transferred, assigned or otherwise conveyed by the Contractor without prior written approval of the County.

5. TERMINATION OF THIS CONTRACT. The County reserves the right to terminate or suspend the contract in whole or in part at any time the interest of the County requires such termination or suspension. The County shall notify the Contractor in writing of such action with instructions as to the effective date of termination or suspension or specify the stage of work at which the action is to be taken.

If the County determines that the performance of the Contractor is not satisfactory, the County shall have the option of: (a) immediately terminating the contract, or (b) notifying the Contractor of the deficiency with a requirement that the deficiency be corrected within a specified time. Failure to correct such deficiencies in the specified time will result in the Contractor being declared in default and the contract may be terminated.

If the contract is terminated for cause before the performance is completed, the Contractor shall be paid for the work units satisfactorily accomplished and accepted at the contract unit price.

6. DEFAULT OF CONTRACT. If the Contractor fails to begin the work under the Contract the County shall have full power or authority, without violating the contract, to take the work out of the hands of the Contractor and to declare the contract in default.

7. PRESERVATION OF PROPERTY. The Contractor shall preserve from damage all property associated with, or which is in the vicinity of, or is in any way affected by the work. This applies to public and private property and/or utilities. Any damage occurring to such properties shall be immediately repaired at the expense of the Contractor.

8. HOLD HARMLESS AND INSURANCE. To the extent allowed by law, the Contractor shall indemnify, defend, and save and hold harmless, the County, all of its officers, agents, or employees from all suits, actions, claims, demands, and liabilities of any nature whatsoever arising out of, because of, or due to breach of this agreement by the Contractor, its sub-contractors, agents, or employees or due to any negligent act or employees. Neither Contractor nor any of its subcontractors will be liable under this section for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of the County or any of its officers, agents, or employees.

9. GENERAL LIABILITY INSURANCE. The Contractor shall maintain general liability insurance of at least \$1,000,000.00 per person and property damage insurance of at least \$500,000.00 each occurrence, holding the County harmless for the contractor's negligence. The Contractor must provide Worker's Compensation Insurance on all employees working unless otherwise exempt. Certificates of such insurance shall be filed with the County **prior to beginning work under this contract** and shall be subject to approval for adequacy of protection.

10. WORKER'S COMPENSATION INSURANCE. The Contractor shall provide Worker's Compensation Insurance in accordance with the laws of the State of Florida and in amounts sufficient to secure the benefits of the Florida Worker's Compensation Law of all of its employees. The Contractor shall insure that the employees of a subcontractor are covered by similar insurance. Worker's Compensation exemptions will be accepted upon providing a current certificate, Articles of Incorporation, and a signed Taylor County Worker's Compensation Hold Harmless Agreement.

11. PERMITS, RULES, & REGULATIONS. It shall be the Contractor's responsibility to secure all permits necessary to conduct the work in accordance with required regulations and to notify all applicable utilities or parties affected by the Contractor's operations. The Contractor shall further be responsible for all fees associated with the performance of this contract. The Contractor agrees to abide by all applicable State and Federal Laws, rules, and regulations. The contractor is not responsible for the artificial reef permit from the U.S. Army Corps of Engineers for the Steinhatchee Fisheries Management Area (to University of Florida). This permit is already in hand and valid until December 22, 2013 (SAJ-2002-4178(IP-SWA)).

12. ACCESS TO RECORDS. The Contractor agrees to provide access to those records, books, and documentations that pertain to this project during the project period and for a three (3) year period thereafter.

13. COMPONENT PARTS OF THIS CONTRACT. This contract consists of the following component parts, all of which are as fully a part of this contract as if set out verbatim or, if not attached, as if hereto attached.

- (a) The Advertisement for bids
- (b) Instructions to bidders (Invitation to Bid document, ITB)
- (c) The Contractors proposal
- (d) This instrument

In the event that any provision in any of the above component parts of this contract conflicts with any provision in any other component parts, the provision of the component list enumerated above shall govern over any other component part which follows it numerically, except as may be otherwise specifically stated.

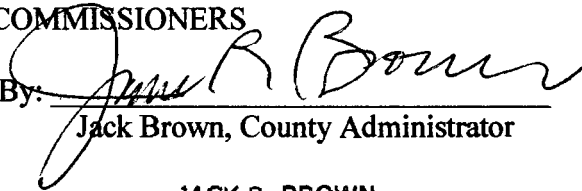
14. AUTHORIZED PERSONNEL. The Contractor is to contact the following for any questions

regarding this project: Dr. Fred Vose, Marine Extension Agent, 203 Forest Park Drive, Perry, FL 32348, (850)838-3508, e-mail: fvose@ufl.edu.

14. **LITIGATION.** If any litigation arises out of this Contract, venue of all such cases shall be Taylor County, Florida, and the prevailing party is entitled to a reasonable attorney fee and costs.

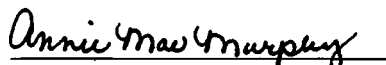
In WITNESS WHEREOF, the parties hereto have caused this instrument, as of the 20th day of April, 2012

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

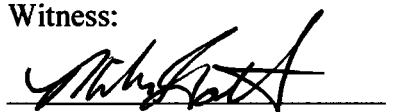

By: 
Jack Brown, County Administrator

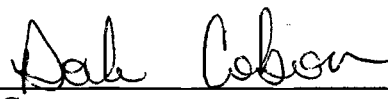
JACK R. BROWN
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347

ATTEST:


Annie Mae Murphy, Clerk
4/20/12

Witness:

By: 
Contractor

STATE OF FLORIDA COUNTY OF TAYLOR

The foregoing instrument was acknowledged before me this 16th day of April, 2012 who is personally known to me and who did/did not take an oath.

NOTARY PUBLIC

My Commission Expires: February 24, 2015



DANA K. WOODS
MY COMMISSION # EE 067647
EXPIRES: February 24, 2015
Bonded Thru Budget Notary Services

Attachment A

SCOPE OF WORK

The Taylor County Board of County Commissioners seeks bids for the fabrication, transport, and deployment of designed concrete artificial reef modular units. Each modular unit is a concrete cube, 88.9 centimeters (cm) (35 inches) on a side with one 61 cm (24 inch) diameter hole formed by a clean 55 gallon steel drum or equivalent insert through the center of the cube. Cubes will be built in accordance with an un-patented existing design currently in use on in the Steinhatchee FMA. These structures will be lowered to the seafloor four at a time to create identical patch reefs with an approximate footprint of 2m x 2m (2.2 yds. x 2.2 yds.) at each of the designated locations with a minimum of 90 sites. In 48 of the 90 locations, sites are will be no closer than 250 meters from adjacent sites. The selected sites are at water depths of 10-16 m (33-54 ft or 5.5-9 fathoms). In the remaining 42 remaining locations, patch reefs will be clustered in groups of six identical patch reefs at seven locations within a subarea developed for fishing reefs in an earlier phase of the project (2007). These placements will occur within a federally permitted triangular area (University of Florida is the permit holder). The permitted area is approximately 260 km² (100 mi²) off the coast of the Florida Big Bend (northeastern Gulf of Mexico), centered about 29 km (18 mi.) offshore from Steinhatchee, Florida (Figure 1 in ITB document).

PROJECT BACKGROUND

Construction of 500 “conservation” reefs within the Steinhatchee FMA will provide shelter for juvenile grouper moving out of the extensive sea grass beds of the Florida Big Bend. Of the 500 planned reefs in 452 reefs were constructed in spring 2011. The exact location of these conservation reefs are not being released to the public. A total of 48 more conservation reefs will be constructed bringing the total to 500 patch reefs. Public fishing reefs in the northeast corner of the Steinhatchee FMA were constructed in 2007, with an additional of 42 reefs to be deployed in this construction phase, for a minimum total of 90 new deployments (360 reef modules in four module patches) by August 15, 2012.

This Invitation to Bid addresses the initial artificial reef construction in Phase II of the Steinhatchee FMA gag grouper conservation reef project. The selected Contractor will engage in three tasks: (1) fabrication or procurement of concrete cube modules of specific dimensions, (2) the transportation and loading of those cubes onto the Contractor’s barge or appropriate vessel at a staging area arranged by the Contractor, and (3) transit to the Steinhatchee FMA and deployment of 4-cube patch reefs at locations specified by Taylor County and the University of Florida within the Steinhatchee FMA.

Artificial Reef Unit Construction Design Requirement

This project has a requirement for the construction of specific non-patented concrete cube artificial reef modules, all of the same standard design. There are several reasons for this. This cube unit has been used since 1991 in ongoing artificial reef research in the Suwannee Regional Reef System, a 23-site reef artificial reef system constructed with these units south of the proposed project area. Since current research associated with Phase I and Phase II construction of the Steinhatchee FMA gag grouper project is building on that prior research along the Florida Big Bend, the University of Florida has a research requirement to utilize the same standardized unit in the current Steinhatchee FMA project. In more than 18 years of field testing in Gulf of Mexico waters off the Florida Big Bend, the concrete cube unit has demonstrated its effectiveness as habitat for juvenile, sub-adult, and adult gag grouper as well as scores of other reef associated and reef obligate fish species. The unit is simple and durable, has been mass produced in the past, and has resisted significant movement in hurricane force storm events in water as

shallow as 40 feet.

Design Specifications

1. The concrete cubes must be composed of concrete with a minimum strength of 3,000 pounds per square inch (psi). No end-of-day waste concrete may be used in the fabrication process.
2. The concrete cube units shall be 88.9 cm (35 inches) on a side and constructed around a clean steel 55 gallon drum, or insert equivalent, open at both ends, thus creating an interior opening between two sides of the cube with a diameter of approximately 61 cm (24 inches) (Figure 2). A public education DVD highlighting past research with this cube module is available to potential Contractors upon request.
3. The cubes shall have a minimum of two weeks curing time after the concrete is poured, prior to deployment

General Artificial Reef Deployment and Staging Requirements

4. All bids must be of a "turn-key" nature covering fabrication or procurement, staging, transportation and deployment of concrete cubes deployed as four cubes per patch reef. **As many four cube patch reefs as possible, with a minimum of 90 four cube patch reefs, are to be constructed with the available funding of \$172,083.** Each patch reef shall be spaced approximately with more than 250 m (273 yds) from its nearest neighbor at random locations to be selected by Taylor County and the University of Florida who will be physically on site and directing the contractor to the specific patch reef locations. These patch reefs will be placed at depths of 10-16 m (33-54 ft) within the triangular large-area artificial reef site (LAARS) permitted by the U.S. Army Corps of Engineers (#200204178 (IP-KCF)). This is an active artificial reef permit held by the University of Florida and authorizing the use of materials described below to be placed in the LAARS. Coordinates for the center and corner points of this LAARS are given in Figure 3. A portion of the reefs deployed will be in the public fishing area, and grouped as arrays of patches, with the specific configurations supplied by the Project Manager prior to field operations.
5. The four concrete cube units (Figure 2a in ITB document) comprising each of the conservation patch reefs will be lowered simultaneously to the sea floor in a controlled manner by a crane and cable system in such a manner that the four cubes are lowered upright together and each cube is separated from its nearest neighbor by a standard space of 15-22 cm (6-9 in). The four cubes must be placed in an upright position on the bottom (not leaning against one another) and the circular 61 cm (24 in) diameter openings in each block shall be aligned horizontally with the 61 cm opening of one of the blocks adjacent to it (Figure 2b & 2c in ITB document). There must be a quick release mechanism that rapidly detaches the crane cable from the four cube patch reef unit once it reaches the bottom so that in-water diver assistance is not necessary. A fabricated frame (Figure 2c) capable of simultaneously positioning four cubes as they are lowered into the water is available for use through the University of Florida. Deployment capability must be possible in a maximum water depth of 18 m (60 feet). The deploying vessel must be able to maintain an accurate position, less than 15 m or 50 ft, within each deployment location. Two point anchoring may be required depending on the wind and sea conditions.

Confidentiality of Reef Placement Information and Reef Location Coordinates

6. The Contractor will be prohibited by terms of the contract from recording, retaining or conveying any record (verbal, written or electronic in any format) of the placement information and location coordinates for conservation patch reefs deployed within the SFMA permit perimeter (outlined in green in Figure 3). This provision is in the public interest as necessitated by the fisheries conservation and research purposes of the Steinhatchee FMA. Coordinates of the public fishing areas will be released by Taylor County and the FWC after verification of deployment locations.

Coordination with Taylor County on Final Project Planning

7. The Awarded Contractor(s) will coordinate with Taylor County, who will be working cooperatively with the University of Florida, to develop the final project plan and selecting GPS locations for every deployment location.

Administrative Duties of the Awarded Contractor

8. The Awarded Contractor will perform all administrative functions associated with soliciting resources and participation including providing any required records or other documentation to Taylor County.

Liability

9. The Awarded Contractor shall be responsible for expenses, costs and liability resulting from the project. Payments to project participants and subcontractors secured by the awarded Contractor will be the sole responsibility of the awarded Contractor. The awarded Contractor shall not hold Taylor County responsible for any liability incurred as part of the project.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER RATIFICATION OF THE COUNTY ADMINISTRATOR'S SIGNATURE ON QUARTERLY GRANT REPORTS FOR THE EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM, EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE PROGRAM, FY 2009 STATE HOMELAND SECURITY GRANT PROGRAM, AND FY 2010 STATE HOMELAND SECURITY GRANT PROGRAM, AS AGENDAED BY DUSTIN HINKEL, EM DIRECTOR..

MEETING DATE REQUESTED:

5/1/12

Statement of Issue: The County must submit a quarterly expenditure report and reimbursement request the Florida Division of Emergency Management (FDEM).

Recommended Action: Approve

Fiscal Impact: Reimbursement of \$19,675.99

Budgeted Expense: Yes

Submitted By: Dustin Hinkel, EM Director

Contact: 838-3500 ext 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The EMPA and EMPG grants fund 85% of the Department of Emergency Management. EMPA expenses are 100% reimbursable and the EMPG is a 50/50 grant.

Options:

Attachments: EMPA, EMPG, SHSGP 3RD Quarter Reimbursement Requests

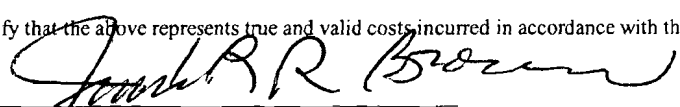
STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT
EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM - BASE GRANT
FORM 1
FINANCIAL REPORT/REIMBURSEMENT REQUEST

County Taylor Date of Claim _____Address 201 E Green St
Perry, FL 32347Point of Contact Dustin Hinkel Telephone Number (850) 838-3500 ext 7EMPG Base Grant Agreement No. 12-FG-R3-03-72-01-129Period of: 1/1/2012 through 3/31/2012

	CURRENT CLAIM	CUMULATIVE CLAIMS
1. Organizational Expenditures	\$ <u>6,532.04</u>	\$ <u>22,172.76</u>
2. Planning Expenditures	<u> </u>	<u> </u>
3. Training Expenditures	<u> </u>	<u> </u>
4. Exercise Expenditures	<u> </u>	<u> </u>
5. Equipment Expenditures	<u> </u>	<u> </u>
6. Management and Administration Costs - limited to 3% of the total award	<u> </u>	<u> </u>
7. TOTAL FOR THIS PERIOD	\$ <u>6,532.04</u>	\$ <u>22,172.76</u>

NOTE: FINANCIAL REPORTS MUST BE SUBMITTED ON A QUARTERLY BASIS EVEN IF YOU ARE NOT CLAIMING ANY EXPENDITURES.

I hereby certify that the above represents true and valid costs incurred in accordance with the grant agreement.

Signed 

Grantee Contact Manager or Financial Officer

Title JACK R. BROWN**COUNTY ADMINISTRATOR**TAYLOR COUNTY, FLDate 4/23/12 201 E. GREEN ST.PERRY, FL 32347TOTAL AMOUNT TO BE PAID
ON THIS INVOICE\$
(To be completed by DEM)

THIS SECTION BELOW IS TO BE COMPLETED BY DEM WITH EACH QUARTERLY PAYMENT

Total EMPG (Federal) Amount		
Prior Payment(s)		
This Payment		
Unexpended Funds		

EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM - BASE GRANT

FORM 2

DETAIL OF CLAIMS

CATEGORY # 1

(Please use one form per category. Pick from the below 1-6)

1. Organizational Expenditures**2. Planning Expenditures****3. Training Expenditures****4. Exercise Expenditures****5. Equipment Expenditures****6. Management and Administration Expenditures****(limited to 3% of the total award)**County Taylor Costs Incurred During the Period of: 1 / 1 / 12 to 3 / 31 / 12 Claim Number: 3

Vendor	Briefly Describe Item and its EM Purpose	Date Paid	Check Number	Amount	AEL# (if applicable)
Dustin Hinkel	Salary and fringe benefits for EM Director	1/13/2012	V33174856	\$663.75	
Dustin Hinkel	Salary and fringe benefits for EM Director	1/27/2012	V5014353	\$883.62	
Steve Spradley	Salary and fringe benefits for EM Coordinator	2/24/2012	V5014563	\$1,140.23	
Steve Spradley	Salary and fringe benefits for EM Coordinator	3/9/2012	V5014658	\$1,140.23	
Steve Spradley	Salary and fringe benefits for EM Coordinator	3/23/2012	V5014753	\$2,572.07	
Florida Retirement System	Spradley retirement adjustment for March	3/30/2012	20120231	\$33.90	
County Billing	Workers' compensation allocation	3/31/2012	20120252	\$98.24	
Total Costs Charged to this Grant				\$6,532.04	

EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM - BASE GRANT

Form 2 (if applicable)

DETAIL OF CLAIMS

ORGANIZATIONAL / SALARIES AND BENEFITS COSTS

SALARY DEFINITION: The cash compensation for services rendered by a regular employee in an established position for a specific period of time.

County Taylor Costs Incurred During the Period of: 1 / 1 / 12 to 3 / 31 / 12 Claim Number: 3

Name of Employees	Job Title	% of Time Charged to this Grant	Salary \$ Charged to this Grant	Fringe Benefits \$ Charged to this Grant
Dustin Hinkel	EM Director	33%	\$1,179.38	\$367.99
Steve Spradley	EM Coordinator	100%	\$3,177.60	\$1,674.93
TOTALS			\$4,356.98	\$2,042.92
Total Salaries and Benefits Charged to this Grant				\$6,399.90

SUNGARD PENTAMATION, INC.
 DATE: 04/23/2012
 TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
 ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
 FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-520-525-0224-0224 - EMPG GRANT 10/1-6/30										
51200						28,683.00	4,368.09	.00	BEGINNING BALANCE	
	01/11/12	22-4					589.69 ✓		PAYROLL CHARGES	
	01/17/12	25-4		20120047		-4,190.00			EM COORD ADJSUTMENT	
	01/25/12	22-4					589.69 ✓		PAYROLL CHARGES	
	02/21/12	13-5				241.00			BONUSES	
	02/23/12	22-5					1,059.20 ✓		PAYROLL CHARGES	
	03/07/12	22-6					1,059.20 ✓		PAYROLL CHARGES	
	03/21/12	22-6					1,059.20 ✓		PAYROLL CHARGES	
TOTAL						24,734.00	8,725.07	.00		16,008.93
51400						.00	.00	.00	BEGINNING BALANCE	
TOTAL						.00	.00	.00		.00
52110						2,196.00	334.14	.00	BEGINNING BALANCE	
	01/11/12	22-4					36.56 ✓		PAYROLL CHARGES-FRINGS	
	01/11/12	22-4					8.55 ✓		PAYROLL CHARGES-FRINGS	
	01/17/12	25-4		20120047		-322.00			EM COORD ADJSUTMENT	
	01/25/12	22-4					36.57 ✓		PAYROLL CHARGES-FRINGS	
	01/25/12	22-4					8.54 ✓		PAYROLL CHARGES-FRINGS	
	02/21/12	13-5				19.00			BONUSES	
	02/23/12	22-5					65.67 ✓		PAYROLL CHARGES-FRINGS	
	02/23/12	22-5					15.36 ✓		PAYROLL CHARGES-FRINGS	
	03/07/12	22-6					65.67 ✓		PAYROLL CHARGES-FRINGS	
	03/07/12	22-6					15.36 ✓		PAYROLL CHARGES-FRINGS	
	03/21/12	22-6					65.67 ✓		PAYROLL CHARGES-FRINGS	
	03/21/12	22-6					15.36 ✓		PAYROLL CHARGES-FRINGS	
TOTAL						1,893.00	667.45	.00		1,225.55
52200						1,409.00	202.67	.00	BEGINNING BALANCE	
	01/11/12	22-4					28.95 ✓		PAYROLL CHARGES-FRINGS	
	01/17/12	25-4		20120047		-1,206.00			EM COORD ADJSUTMENT	
	01/25/12	22-4					28.96 ✓		PAYROLL CHARGES-FRINGS	
	01/30/12	25-4		20120054		58.00			WORK COMP CORRECTION	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
 DATE: 04/23/2012
 TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
 ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
 FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
52200				RETIREMENT CONTRIBUTIONS (cont'd)					
03/30/12	25-6		20120089		250.00			RETIREMENT ADJ	
03/30/12	19-6		20120231			-17.53		BCC INV 179587	
03/30/12	19-6		20120231			-15.89		EMP INV#179587	
03/30/12	19-6		20120231			33.90		FOR 3/12	
TOTAL				RETIREMENT CONTRIBUTIONS	511.00	261.06	.00		249.94
52300				HEALTH INSURANCE	5,597.00	655.65	.00	BEGINNING BALANCE	
01/17/12	25-4		20120047		6,259.00			EM COORD ADJSUTMENT	
01/25/12	22-4					218.56		PAYROLL CHARGES-FRINGE	
03/21/12	22-6					1,427.94		PAYROLL CHARGES-FRINGE	
TOTAL				HEALTH INSURANCE	11,856.00	2,302.15	.00		9,553.85
52320				LIFE INSURANCE	46.00	3.90	.00	BEGINNING BALANCE	
01/17/12	25-4		20120047		5.00			EM COORD ADJSUTMENT	
01/25/12	22-4					1.30		PAYROLL CHARGES-FRINGE	
03/21/12	22-6					3.90		PAYROLL CHARGES-FRINGE	
TOTAL				LIFE INSURANCE	51.00	9.10	.00		41.90
52400				WORKERS' COMPENSATION	980.00	10.92	.00	BEGINNING BALANCE	
01/17/12	25-4		20120047		-250.00			EM COORD ADJSUTMENT	
01/30/12	25-4		20120054		-58.00			WORK COMP CORRECTION	
03/30/12	25-6		20120089		-250.00			RETIREMENT ADJ	
03/31/12	19-6		20120252			98.24		W/COMP QTR 3/31/12	
TOTAL				WORKERS' COMPENSATION	422.00	109.16	.00		312.84
52500				UNEMPLOYMENT COMPENSATION	.00	.00	.00	BEGINNING BALANCE	
TOTAL				UNEMPLOYMENT COMPENSATION	.00	.00	.00		.00
53401				CONTRACTUAL SERVICES	.00	.00	.00	BEGINNING BALANCE	
TOTAL				CONTRACTUAL SERVICES	.00	.00	.00		.00
54000				TRAVEL & PER DIEM	.00	.00	.00	BEGINNING BALANCE	
TOTAL				TRAVEL & PER DIEM	.00	.00	.00		.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
DATE: 04/23/2012
TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
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TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54100	COMMUNICATIONS				.00	.00	.00	BEGINNING BALANCE	
TOTAL	COMMUNICATIONS				.00	.00	.00		.00
54115	POSTAGE				.00	.00	.00	BEGINNING BALANCE	
TOTAL	POSTAGE				.00	.00	.00		.00
54300	UTILITY SERVICES				.00	.00	.00	BEGINNING BALANCE	
TOTAL	UTILITY SERVICES				.00	.00	.00		.00
54402	RENT/LEASE-EQUIPMENT				.00	.00	.00	BEGINNING BALANCE	
TOTAL	RENT/LEASE-EQUIPMENT				.00	.00	.00		.00
54500	INSURANCE				.00	.00	.00	BEGINNING BALANCE	
TOTAL	INSURANCE				.00	.00	.00		.00
54610	R&M BUILDINGS & GROUNDS				.00	.00	.00	BEGINNING BALANCE	
TOTAL	R&M BUILDINGS & GROUNDS				.00	.00	.00		.00
54620	R&M EQUIPMENT				.00	.00	.00	BEGINNING BALANCE	
TOTAL	R&M EQUIPMENT				.00	.00	.00		.00
54630	R&M OFFICE MACHINES/EQUIP				.00	.00	.00	BEGINNING BALANCE	
TOTAL	R&M OFFICE MACHINES/EQUIP				.00	.00	.00		.00
54640	R&M AUTOMOBILE				.00	.00	.00	BEGINNING BALANCE	
TOTAL	R&M AUTOMOBILE				.00	.00	.00		.00
54645	R&M AUTO - COUNTY LABOR				.00	.00	.00	BEGINNING BALANCE	
TOTAL	R&M AUTO - COUNTY LABOR				.00	.00	.00		.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
DATE: 04/23/2012
TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54901		OTHER CURRENT CHGS (MISC)			.00	.00	.00	BEGINNING BALANCE	
TOTAL		OTHER CURRENT CHGS (MISC)			.00	.00	.00		.00
54902		LEGAL ADVERTISING			.00	.00	.00	BEGINNING BALANCE	
TOTAL		LEGAL ADVERTISING			.00	.00	.00		.00
54907		LICENSE/PERMIT/REGISTRAT			.00	.00	.00	BEGINNING BALANCE	
TOTAL		LICENSE/PERMIT/REGISTRAT			.00	.00	.00		.00
54910		DRUG TESTING			.00	.00	.00	BEGINNING BALANCE	
TOTAL		DRUG TESTING			.00	.00	.00		.00
55101		OFFICE SUPPLIES			.00	.00	.00	BEGINNING BALANCE	
TOTAL		OFFICE SUPPLIES			.00	.00	.00		.00
55102		OFFC.EQUIP/FURN.<\$1,000			73.00	.00	.00	BEGINNING BALANCE	
01/17/12 25-4			20120047		-73.00			EM COORD ADJSUTMENT	
TOTAL		OFFC.EQUIP/FURN.<\$1,000			.00	.00	.00		.00
55103		EQUIPMENT < \$1,000			223.00	.00	.00	BEGINNING BALANCE	
01/17/12 25-4			20120047		-223.00			EM COORD ADJSUTMENT	
TOTAL		EQUIPMENT < \$1,000			.00	.00	.00		.00
55110		OFFICE COPIER EXPENSE			.00	.00	.00	BEGINNING BALANCE	
TOTAL		OFFICE COPIER EXPENSE			.00	.00	.00		.00
55201		GEN. OPERATING SUPPLIES			.00	.00	.00	BEGINNING BALANCE	
TOTAL		GEN. OPERATING SUPPLIES			.00	.00	.00		.00
55202		SAFETY PRODUCTS/SUPPLIES			.00	.00	.00	BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
 DATE: 04/23/2012
 TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
 ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
 FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
55202 TOTAL		SAFETY PRODUCTS/SUPPLIES	(cont'd)		.00	.00	.00		.00
		SAFETY PRODUCTS/SUPPLIES							
55210 TOTAL		PETROLEUM PRODUCTS			.00	.00	.00	BEGINNING BALANCE	.00
		PETROLEUM PRODUCTS			.00	.00	.00		
55220 TOTAL		TOOLS & IMPLEMENTS			.00	.00	.00	BEGINNING BALANCE	.00
		TOOLS & IMPLEMENTS			.00	.00	.00		
55230 TOTAL		COMPUTER SOFTWARE			.00	.00	.00	BEGINNING BALANCE	.00
		COMPUTER SOFTWARE			.00	.00	.00		
55401 TOTAL		BOOK/PUBL/SUB/MEMB/TRAIN.			.00	.00	.00	BEGINNING BALANCE	.00
		BOOK/PUBL/SUB/MEMB/TRAIN.			.00	.00	.00		
55900 TOTAL		DEPRECIATION EXPENSE			.00	.00	.00	BEGINNING BALANCE	.00
		DEPRECIATION EXPENSE			.00	.00	.00		
56200 TOTAL		CAPITAL OUTLAY-BUILDINGS			.00	.00	.00	BEGINNING BALANCE	.00
		CAPITAL OUTLAY-BUILDINGS			.00	.00	.00		
56300 TOTAL		CAPITAL/INFRASTRUCTURE			.00	.00	.00	BEGINNING BALANCE	.00
		CAPITAL/INFRASTRUCTURE			.00	.00	.00		
56400 TOTAL		CAPITAL OUTLAY-EQUIPMENT			.00	.00	.00	BEGINNING BALANCE	.00
		CAPITAL OUTLAY-EQUIPMENT			.00	.00	.00		
56401 TOTAL		CAPITAL OUTLAY-VEHICLES			.00	.00	.00	BEGINNING BALANCE	.00
		CAPITAL OUTLAY-VEHICLES			.00	.00	.00		
TOTAL TOTL/DEPT - EMPG GRANT 10/1-6/30					39,467.00	12,073.99	.00		27,393.01

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
DATE: 04/23/2012
TIME: 13:39:44

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0224'
ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND, TOTL/DEPT

PAGE BREAKS ON: FUND, TOTL/DEPT

FUND - 001 - GENERAL FUND
FD/DEPT - 0224 - EMPG GRANT 10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	CUMULATIVE BALANCE
TOTAL FUND - GENERAL FUND					39,467.00	12,073.99	.00	27,393.01
TOTAL REPORT					39,467.00	12,073.99	.00	27,393.01

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION, INC.
DATE: 04/20/2012
TIME: 14:46:37

TAYLOR COUNTY BOARD OF COMMISSIONERS
CONCISE CHECK HISTORY REPORT

PAGE NUMBER: 12
MODULE NUM: PAYPRO53

SELECTION CRITERIA: employee.l_name='HINKEL'

-----EARNINGS-----				-----DEDUCTIONS-----						
CODE	TITLE	HOURS	AMOUNT ORGN	PROJECT	CLASS	CODE	TITLE	AMOUNT	EMPLOYER	
CHECK NUMBER - V5014068				CHECK DATE - 12/02/2011			TRANS DATE - 11/27/2011			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	48.00	1,061.54	EMD		*FI	FICA	74.31	109.69	
003	HOLIDAY	16.00	353.85	EMD		*FM	MEDICARE	25.65	25.65	
032	ANNUAL	16.00	353.85	EMD		*FT	FEDERAL	136.43	.00	
							1008	RETIREMENT	53.08	86.87
							1103	HEALTH	.00	655.71
							1402	LIFE INS.	.00	3.90
							1409	VOL LIFE	6.00	.00
							9999	DIR DEP	1,473.77	.00
							1,769.24 881.82			
TOTAL CHECK 80.00 1,769.24										
.00 VOUCHER										
CHECK NUMBER - V5014161				CHECK DATE - 12/16/2011			TRANS DATE - 12/11/2011			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	80.00	1,769.23	EMD		*FI	FICA	74.31	109.69	
							*FM	MEDICARE	25.65	25.65
							*FT	FEDERAL	136.43	.00
							1008	RETIREMENT	53.08	86.87
							1103	HEALTH	.00	655.71
							1402	LIFE INS.	.00	3.90
							1409	VOL LIFE	6.00	.00
							9999	DIR DEP	1,473.76	.00
							1,769.23 881.82			
TOTAL CHECK 80.00 1,769.23										
.00 VOUCHER										
CHECK NUMBER - 331634				CHECK DATE - 12/19/2011			TRANS DATE - 12/16/2011			
EMPLOYEE - 261 DUSTIN HINKEL										
056	YR END BEN	1.00	720.98	EMD		*FI	FICA	30.28	44.70	
							*FM	MEDICARE	10.45	10.45
							*FT	FEDERAL	180.25	.00
							220.98 55.15			
TOTAL CHECK 1.00 720.98										
500.00										
CHECK NUMBER - V5014258				CHECK DATE - 12/30/2011			TRANS DATE - 12/25/2011			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	16.00	353.85	EMD		*FI	FICA	74.31	109.69	
003	HOLIDAY	8.00	176.92	EMD		*FM	MEDICARE	25.65	25.65	
032	ANNUAL	56.00	1,238.46	EMD		*FT	FEDERAL	136.43	.00	
							1008	RETIREMENT	53.08	86.87
							9999	DIR DEP	1,479.76	.00
							1,769.23 222.21			
TOTAL CHECK 80.00 1,769.23										
.00 VOUCHER										
CHECK NUMBER - V33174856				CHECK DATE - 01/13/2012			TRANS DATE - 01/08/2012			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	64.00	1,415.38	EMD		*FI	FICA	74.31	109.69	
003	HOLIDAY	16.00	353.85	EMD		*FM	MEDICARE	25.65	25.65	
							*FT	FEDERAL	133.33	.00
							1008	RETIREMENT	53.08	86.87
							1409	VOL LIFE	6.00	.00
							9999	DIR DEP	1,476.86	.00
							1,769.23 222.21			
TOTAL CHECK 80.00 1,769.23										
.00 VOUCHER										

33%
EMPLOYEE = 589.69

36.56
8.55
28.95

SUNGARD PENTAMATION, INC.
DATE: 04/20/2012
TIME: 14:46:37

TAYLOR COUNTY BOARD OF COMMISSIONERS
CONCISE CHECK HISTORY REPORT

PAGE NUMBER: 13
MODULE NUM: PAYPRO53

SELECTION CRITERIA: employee.1_name='HINKEL'

-----EARNINGS-----					-----DEDUCTIONS-----					
CODE	TITLE	HOURS	AMOUNT	ORGN	PROJECT	CLASS	CODE	TITLE	AMOUNT	EMPLOYER
CHECK NUMBER - V5014353					CHECK DATE - 01/27/2012		TRANS DATE - 01/22/2012			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	64.00	1,415.38		EMD		*FI	FICA	74.31	109.69
003	HOLIDAY	8.00	176.92		EMD		*FM	MEDICARE	25.65	25.65
014	PERSNL DAY	8.00	176.92		EMD		*FT	FEDERAL	133.33	.00
							1008	RETIREMENT	53.08	86.87
							1103	HEALTH	.00	655.71
							1402	LIFE INS.	.00	3.90
							1409	VOL LIFE	6.00	.00
							9999	DIR DEP	1,476.85	.00
									1,769.22	881.82
TOTAL CHECK 80.00 1,769.22										
.00 VOUCHER										
EMPLOYEE = 261 DUSTIN HINKEL										
001	REG PAY	77.00	1,702.89		ACA		*FI	FICA	74.31	109.69
020	SICK	3.00	66.35		ACA		*FM	MEDICARE	25.65	25.65
							*FT	FEDERAL	133.33	.00
							1008	RETIREMENT	53.08	86.87
							1409	VOL LIFE	6.00	.00
							2001	UNITED WAY	5.00	.00
							9999	DIR DEP	1,471.87	.00
									1,769.24	222.21
TOTAL CHECK 80.00 1,769.24										
.00 VOUCHER										
CHECK NUMBER - V5014541					CHECK DATE - 02/24/2012		TRANS DATE - 02/19/2012			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	72.00	1,592.31		ACA		*FI	FICA	74.31	109.69
020	SICK	8.00	176.92		ACA		*FM	MEDICARE	25.65	25.65
							*FT	FEDERAL	155.25	.00
							1008	RETIREMENT	53.08	86.87
							1103	HEALTH	.00	655.71
							1402	LIFE INS.	.00	3.90
							1409	VOL LIFE	6.00	.00
							2001	UNITED WAY	5.00	.00
							9999	DIR DEP	1,449.94	.00
									1,769.23	881.82
TOTAL CHECK 80.00 1,769.23										
.00 VOUCHER										
CHECK NUMBER - V5014636					CHECK DATE - 03/09/2012		TRANS DATE - 03/04/2012			
EMPLOYEE - 261 DUSTIN HINKEL										
001	REG PAY	80.00	1,769.23		ACA		*FI	FICA	74.31	109.69
							*FM	MEDICARE	25.65	25.65
							*FT	FEDERAL	155.25	.00
							1008	RETIREMENT	53.08	86.87
							1409	VOL LIFE	6.00	.00
							2001	UNITED WAY	5.00	.00
							9999	DIR DEP	1,449.94	.00
									1,769.23	222.21
TOTAL CHECK 80.00 1,769.23										
.00 VOUCHER										

33%
EMPLG

EMPLG = 589.69

36.57
8.54

28.94
1.30

36.5

TAYLOR COUNTY BOARD OF COMMISSIONERS
CONCISE CHECK HISTORY REPORT

SELECTION CRITERIA: employee.1 name='HINKEL'

EARNINGS						DEDUCTIONS			
CODE	TITLE	HOURS	AMOUNT	ORGN	PROJECT CLASS	CODE	TITLE	AMOUNT	EMPLOYER
CHECK NUMBER - V5014731			CHECK DATE - 03/23/2012			TRANS DATE - 03/18/2012			
EMPLOYEE - 261			DUSTIN HINKEL						
001	REG PAY	64.00	1,415.38		ACA	*FI	FICA	74.31	109.69
032	ANNUAL	16.00	353.85		ACA	*FM	MEDICARE	25.65	25.65
						*FT	FEDERAL	155.25	.00
						1008	RETIREMENT	53.08	86.87
						1103	HEALTH	.00	655.71
						1402	LIFE INS.	.00	3.90
						1409	VOL LIFE	6.00	.00
						2001	UNITED WAY	5.00	.00
						9999	DIR DEP	1,449.94	.00
TOTAL CHECK		80.00	1,769.23					1,769.23	881.82
.00 VOUCHER									
CHECK NUMBER - V5014829			CHECK DATE - 04/05/2012			TRANS DATE - 04/01/2012			
EMPLOYEE - 261			DUSTIN HINKEL						
001	REG PAY	72.00	1,592.31		ACA	*FI	FICA	74.31	109.69
032	ANNUAL	8.00	176.92		ACA	*FM	MEDICARE	25.65	25.65
						*FT	FEDERAL	155.25	.00
						1008	RETIREMENT	53.08	86.87
						1409	VOL LIFE	6.00	.00
						2001	UNITED WAY	5.00	.00
						9999	DIR DEP	1,449.94	.00
TOTAL CHECK		80.00	1,769.23					1,769.23	222.21
.00 VOUCHER									
CHECK NUMBER - V5014928			CHECK DATE - 04/20/2012			TRANS DATE - 04/15/2012			
EMPLOYEE - 261			DUSTIN HINKEL						
001	REG PAY	72.00	1,592.31		ACA	*FI	FICA	74.31	109.69
003	HOLIDAY	8.00	176.92		ACA	*FM	MEDICARE	25.65	25.65
						*FT	FEDERAL	155.25	.00
						1008	RETIREMENT	53.08	86.87
						1103	HEALTH	.00	655.71
						1402	LIFE INS.	.00	3.90
						1409	VOL LIFE	6.00	.00
						2001	UNITED WAY	5.00	.00
						9999	DIR DEP	1,449.94	.00
TOTAL CHECK		80.00	1,769.23					1,769.23	881.82
.00 VOUCHER									
TOTAL VOID		.00	.00					.00	.00
.00									
TOTAL MANUAL		.00	.00					23.38	.00
23.38									
TOTAL REGULAR		4922.00	87,885.85					85,434.55	31,227.28
2,451.30									
TOTAL REPORT		4922.00	87,885.85					85,411.17	31,227.28
2,474.68									

SUNGARD PENTAMATION, INC.
DATE: 04/23/2012
TIME: 14:19:16

TAYLOR COUNTY BOARD OF COMMISSIONERS
CONCISE CHECK HISTORY REPORT

PAGE NUMBER: 1
MODULE NUM: PAYPRO53

SELECTION CRITERIA: employee.l_name='SPRADLEY'

-----EARNINGS-----				-----DEDUCTIONS-----					
CODE	TITLE	HOURS	AMOUNT ORGN	PROJECT	CLASS	CODE	TITLE	AMOUNT	EMPLOYER
CHECK NUMBER - 331763				CHECK DATE - 02/10/2012		TRANS DATE - 02/05/2012			
EMPLOYEE - 306				STEPHEN L. SPRADLEY					
001	REG PAY	40.00	529.60	EMC		*FI	FICA	22.24	32.84
098	LWOP	40.00	.00	EMC		*FM	MEDICARE	7.68	7.68
						*FT	FEDERAL	5.56	.00
						1001	RETIREMENT	15.89	26.00
TOTAL CHECK				80.00		529.60		51.37	66.52
478.23									
CHECK NUMBER - V5014563				CHECK DATE - 02/24/2012		TRANS DATE - 02/19/2012			
EMPLOYEE - 306				STEPHEN L. SPRADLEY					
001	REG PAY	80.00	1,059.20	EMC		*FI	FICA	44.49	65.67
						*FM	MEDICARE	15.36	15.36
						*FT	FEDERAL	60.11	.00
						9999	DIR DEP	939.24	.00
TOTAL CHECK				80.00		1,059.20		1,059.20	81.03
.00 VOUCHER									
CHECK NUMBER - V5014658				CHECK DATE - 03/09/2012		TRANS DATE - 03/04/2012			
EMPLOYEE - 306				STEPHEN L. SPRADLEY					
001	REG PAY	80.00	1,059.20	EMC		*FI	FICA	44.49	65.67
						*FM	MEDICARE	15.36	15.36
						*FT	FEDERAL	60.11	.00
						1110	HEALTH	90.82	.00
						1709	DENTAL	31.46	.00
						9999	DIR DEP	816.96	.00
TOTAL CHECK				80.00		1,059.20		1,059.20	81.03
.00 VOUCHER									
CHECK NUMBER - V5014753				CHECK DATE - 03/23/2012		TRANS DATE - 03/18/2012			
EMPLOYEE - 306				STEPHEN L. SPRADLEY					
001	REG PAY	80.00	1,059.20	EMC		*FI	FICA	44.49	65.67
						*FM	MEDICARE	15.36	15.36
						*FT	FEDERAL	60.11	.00
						1100	HEALTH	.00	772.23
						1103	HEALTH	.00	655.71
						1113	HEALTH	90.82	.00
						1402	LIFE INS.	.00	3.90
						1713	DENTAL	31.45	.00
						9999	DIR DEP	816.97	.00
TOTAL CHECK				80.00		1,059.20		1,059.20	1,512.87
.00 VOUCHER									
CHECK NUMBER - V5014850				CHECK DATE - 04/05/2012		TRANS DATE - 04/01/2012			
EMPLOYEE - 306				STEPHEN L. SPRADLEY					
001	REG PAY	80.00	1,059.20	EMC		*FI	FICA	39.35	58.09
						*FM	MEDICARE	13.59	13.59
						*FT	FEDERAL	47.88	.00
						1015	RETIREMENT	.00	16.95
						1104	HEALTH-PT	90.82	.00
						1701	DENTAL-PT	31.46	.00
						9999	DIR DEP	836.10	.00
TOTAL CHECK				80.00		1,059.20		1,059.20	88.63
.00 VOUCHER									

EMPA

EMPA
100%

SUNGARD PENTAMATION, INC.
DATE: 04/23/2012
TIME: 14:19:16

TAYLOR COUNTY BOARD OF COMMISSIONERS
CONCISE CHECK HISTORY REPORT

PAGE NUMBER: 2
MODULE NUM: PAYPRO53

SELECTION CRITERIA: employee.l_name='SPRADLEY'

-----EARNINGS-----					-----DEDUCTIONS-----					
CODE	TITLE	HOURS	AMOUNT	ORGN	PROJECT	CLASS	CODE	TITLE	AMOUNT	EMPLOYER
CHECK NUMBER - V5014950					CHECK DATE - 04/20/2012			TRANS DATE - 04/15/2012		
EMPLOYEE - 306					STEPHEN L. SPRADLEY					
001	REG PAY	80.00	1,059.20			EMC	*FI	FICA	39.35	58.09
							*FM	MEDICARE	13.59	13.59
							*FT	FEDERAL	47.88	.00
							1015	RETIREMENT	.00	16.95
							1100	HEALTH	.00	772.23
							1103	HEALTH	.00	655.71
							1107	HEALTH-PT	90.82	.00
							1402	LIFE INS.	.00	3.90
							1705	DENTAL-PT	31.45	.00
							9999	DIR DEP	836.11	.00
									1,059.20	1,520.47
TOTAL CHECK					80.00	1,059.20				
.00 VOUCHER										
TOTAL VOID					.00	.00				
.00										
TOTAL MANUAL					.00	.00				
.00										
TOTAL REGULAR					480.00	5,825.60				
478.23					5,347.37 3,350.55					
TOTAL REPORT					480.00	5,825.60				
478.23					5,347.37 3,350.55					



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

WEEKLY TIME SHEET

Employee Name: Dustin Hinkel Title: EM Director/ACA

Payroll Period: 12/26/11 To: 1/8/12 Status: Full-Time

Department: 0226 Emergency Management Supervisor: Jack Brown

Day	Date	Regular	O. T.	Sick	Annual	Comp	Personal	Holiday
Monday	12/26/11	0	0	0	0	0	0	8
Tuesday	12/27/11	8	0	0	0	0	0	0
Wednesday	12/28/11	8	0	0	0	0	0	0
Thursday	12/29/11	8	0	0	0	0	0	0
Friday	12/30/11	8	0	0	0	0	0	0
Saturday	12/31/11							
Sunday	1/1/12							
Monday	1/2/12	0	0	0	0	0	0	8
Tuesday	1/3/12	8	0	0	0	0	0	0
Wednesday	1/4/12	8	0	0	0	0	0	0
Thursday	1/5/12	8	0	0	0	0	0	0
Friday	1/6/12	8	0	0	0	0	0	0
Saturday	1/7/12							
Sunday	1/8/12							
TOTAL HOURS:		80	64	0	0	0	0	16

Employee Signature: *Dustin Hinkel* Date: 1/8/2012

Supervisor Signature: *Jack Brown* Date: 1/8/2012

Assignments / Absences

Date	Code	Explanation / Comments	Hours
12/26/11 - 01/08/12	H	Holiday	16

Balance

Sick	Annual	Comp	Personal	Discret.
140	120	0	8	

Explanation

OT	OVERTIME	A	ACCIDENT ON DUTY	LA	LEAVE OF ABSENCE
OC	OUT OF CLASS	D	DISCIPLINE	SF	SICKNESS IN FAMILY
DTE	DISCRETIONARY TIME EARNED	DF	DEATH IN FAMILY	SS	SELF SICKNESS
DTU	DISCRETIONARY TIME USED	H	HOLIDAY	AD	ADMINISTRATIVE
O	OTHER	V	VACATION	X	UNEXCUSED ABSENCE
C	COMP TIME	J	JURY DUTY	ED	EXCUSED (OTHER)



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

TIME SHEETEmployee Name: Dustin Hinkel Title: Asst. Admin/EM DirectorPayroll Period: 1/9/12 To: 1/22/12 Status: Full TimeDepartment: Admin/EM Supervisor: Jack Brown

Day	Date	REG	OT	SS	V	C	P	H	DF	J	A	D	ED	LWP	FML
Mon	1/9	8													
Tue	1/10	8													
Wed	1/11	8													
Thu	1/12	8													
Fri	1/13						8								
Sat	1/14														
Sun	1/15														
Mon	1/16							8							
Tue	1/17	8													
Wed	1/18	8													
Thu	1/19	8													
Fri	1/20	8													
Sat	1/21														
Sun	1/22														

TOTAL	REG					P	H								
80	64					8	8								

Date	Code	Assignments / Absences	Hours
01/09 - 01/22	H	Holiday	8
01/09 - 01/22	DTE	Discretionary Time Earned	2
01/09 - 01/22	P	Personal Holiday	8

Balance	Sick	Annual	Comp Time	Personal	DF
	145	88	0	0	16

Explanation

OT	Overtime	A	Accident on Duty	LA	Leave of Absence	LWP	Leave W/O Pay
OC	Out of Class	C	Comp Time Used	SF	Sickness in Family	FMLA	Family Medical Leave
DTE	Disc. Time Earned	DF	Death in Family	SS	Self Sickness	J	Jury Duty
DTU	Disc. Time Used	H	Holiday	AD	Administrative	ED	Excused (other)
P	Personal Day	V	Vacation	X	Unexcused Absence	D	Discipline

Dustin Hinkel
Employee Signature

Jack R. Brown
Supervisor Signature
JACK R. BROWN
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347

Date: 1/20/2012



**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
LEAVE REQUEST**

Employees should consult their personnel manual concerning rules and regulations pertaining to the type of leave requested

TYPE OF LEAVE REQUESTED (in the case of sick leave taken because of unexpected illness, this form should be completed immediately upon the employees return to work)

ANNUAL:	<input type="checkbox"/>	FUNERAL:	<input type="checkbox"/>
SICK:	<input type="checkbox"/>	COMP TIME:	<input type="checkbox"/>
PERSONAL DAY:	<input checked="" type="checkbox"/>	FAMILY & MEDICAL LEAVE:	<input type="checkbox"/>
JURY DUTY:	<input type="checkbox"/>	WORKERS COMP RELATED:	<input type="checkbox"/>
OTHER:	<input type="checkbox"/>		

EXPLAIN: _____

DATE:					1/13/12
TYPE:					PERSONAL
HOURS:					8

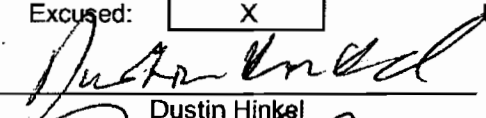
DATE:	#N/A	#N/A	#N/A	#N/A	#N/A
TYPE:	#N/A	#N/A	#N/A	#N/A	#N/A
HOURS:	#N/A	#N/A	#N/A	#N/A	#N/A

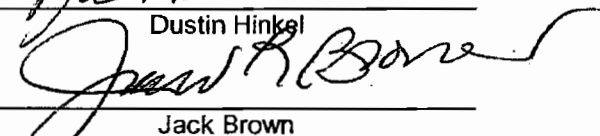
Total number of working hours: #N/A

In case of emergency, I can be reached at:

SUPERVISOR MUST NOTE WHETHER ABSENCE IS EXCUSED OR UNEXCUSED

Excused: X Unexcused:

Signed:  Date: 1/22/2012
Dustin Hinkel

Approved:  Date: 1/22/2012
Jack Brown

TO BE COMPLETED BY THE EMPLOYEES DEPARTMENT AT THE TIME OF THE REQUEST

Available leave balance as of request date: 120

You Have: 120 hours of annual leave remaining.

You Have: 1 personal days remaining.

You Have: 140 hours of accrued sick leave.

Verified by: _____
Human Resources Director

***ADVANCED APPROVAL CONTINGENT UPON AVAILABILITY OF LEAVE ON REQUESTED DATES**



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

TIME SHEETEmployee Name: Stephen L. Spradley Title: EM CoordinatorPayroll Period: 2/6/12 To: 2/19/12 Status: Full TimeDepartment: Emergency Management Supervisor: Dustin Hinkel

Day	Date	REG	OT	SS	I	E	P	H	DE	J	ED	DF	LWP	DM
Mon	2/6	8												
Tue	2/7	8												
Wed	2/8	8												
Thu	2/9	8												
Fri	2/10	8												
Sat	2/11													
Sun	2/12													
Mon	2/13	8												
Tue	2/14	8												
Wed	2/15	8												
Thu	2/16	8												
Fri	2/17	8												
Sat	2/18													
Sun	2/19													

TOTAL	REG													
80	80													

Sick	Annual	Comp Time	Personal	DF
0	0	0	0	16

Explanation

OT	Overtime	A	Accident on Duty	LA	Leave of Absence	LWP	Leave W/O Pay
OC	Out of Class	C	Comp Time Used	SF	Sickness in Family	FMLA	Family Medical Leave
DTE	Disc. Time Earned	DF	Death in Family	SS	Self Sickness	J	Jury Duty
DTU	Disc. Time Used	H	Holiday	AD	Administrative	ED	Excused (other)
P	Personal Day	V	Vacation	X	Unexcused Absence	D	Discipline

Stephen L. Spradley
Employee Signature

Dustin Hinkel
Supervisor Signature

Date: 2/19/12
2/15/2012



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

TIME SHEETEmployee Name: Stephen L. Spradley Title: EM CoordinatorPayroll Period: 2/20/12 To: 3/4/12 Status: Full TimeDepartment: Emergency Management Supervisor: Dustin Hinkel

Day	Date	REG	OT	SS	I	E	P	H	DF	J	F	M	L	W	D
Mon	2/20	8													
Tue	2/21	8													
Wed	2/22	8													
Thu	2/23	8													
Fri	2/24	8													
Sat															
Sun															
Mon	2/27	8													
Tue	2/28	8													
Wed	2/29	8													
Thu	3/1	8													
Fri	3/2	8													
Sat															
Sun															

TOTAL	REG														
80	80														

Sick	Annual	Comp Time	Personal	DF
0	0	0	0	16

Explanation

OT	Overtime	A	Accident on Duty	LA	Leave of Absence	LWP	Leave W/O Pay
OC	Out of Class	C	Comp Time Used	SF	Sickness in Family	FMLA	Family Medical Leave
DTE	Disc. Time Earned	DF	Death in Family	SS	Self Sickness	J	Jury Duty
DTU	Disc. Time Used	H	Holiday	AD	Administrative	ED	Excused (other)
P	Personal Day	V	Vacation	X	Unexcused Absence	D	Discipline

Stephen L. Spradley
Employee Signature

Dustin Hinkel
Supervisor Signature

Date: 3/1/2012

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

TIME SHEET

Employee Name: Stephen L. Spradley **Title:** EM Coordinator

Payroll Period: 3/5/12 **To:** 3/18/12 **Status:** Full Time

Department: Emergency Management **Supervisor:** Dustin Hinkel

[illegible]

TOTAL	REG
80	80

[illegible]

	Sick	Annual	Comp Time	Personal	DF
	0	0	0	0	16

Explanation

OT	Overtime	A	Accident on Duty	LA	Leave of Absence	LWP	Leave W/O Pay
OC	Out of Class	C	Comp Time Used	SF	Sickness in Family	FMLA	Family Medical Leave
DTE	Disc. Time Earned	DF	Death in Family	SS	Self Sickness	J	Jury Duty
DTU	Disc. Time Used	H	Holiday	AD	Administrative	ED	Excused (other)
P	Personal Day	V	Vacation	X	Unexcused Absence	D	Discipline

_____ Date: 3/16/2012
 Employee Signature Supervisor Signature

**DIVISION OF EMERGENCY MANAGEMENT
FINANCIAL HISTORY REPORT/QUARTERLY STATUS REPORT
FORM 1 AND 2**

GRANTEE: Taylor County BCC
201 E. Green Street
Perry, FL 32347

(Select the quarter of submission along with year)

QUARTERLY REPORTING DUE DATES

- ☒ JANUARY 1 – MARCH 31 – Due no later than April 30, 2012
- ☐ APRIL 1 – JUNE 30 – Due no later than July 31, _____
- ☐ JULY 1 – SEPTEMBER 30 – Due no later than October 31, _____
- ☐ OCTOBER 1 – DECEMBER 31 – Due no later than January 31, _____

AGREEMENT # 11-DS-9Z-03-72-01-334

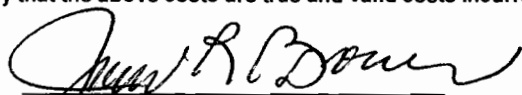
FINANCIAL HISTORY REPORT

CUMULATIVE	TOTAL ALLOCATED	QUARTERLY FUNDS EXPENDED	CUM. FUNDS EXPENDED	REMAINING BALANCE
1. Planning Costs	\$34,798.00	\$0.00	\$0.00	\$34,798.00
2. Training Costs	\$0.00	\$0.00	\$0.00	\$0.00
3. Exercise Costs	\$15,000.00	\$0.00	\$0.00	\$15,000.00
4. Managment and Administration Costs - limited to 3% of the total	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$49,798.00	\$0.00	\$0.00	\$49,798.00

TOTAL REIMBURSEMENTS RECEIVED \$0.00

I hereby certify that the above costs are true and valid costs incurred in accordance with the project agreement.

Signed:


Contract Manager or Financial Officer

JACK R. BROWN
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347

This information must be clearly linked to the project **TIMELINE, DELIVERABLES AND THE SCOPE OF WORK.**
Report events, progress, delays, etc. that pertain to this project.

CEMP updates were completed by staff. Staff is researching enhancements for contractor solicitation.

Exercise: Staff is meeting with local agencies to set exercise priorities

(Attach additional page(s) if needed.)

TO BE COMPLETED BY FDEM STAFF

DATE SUBMITTED TO FDEM _____

**DIVISION OF EMERGENCY MANAGEMENT
REIMBURSEMENT REQUEST
FORM 3**

Grantee	Taylor County BCC	Payment Date	
Address	201 E. Green Street Perry, FL 32347	Agreement #	11-DS-9Z-03-72-01-334
		Payment #	
Phone #	850-838-3500 ext 7	Amount	\$49,798

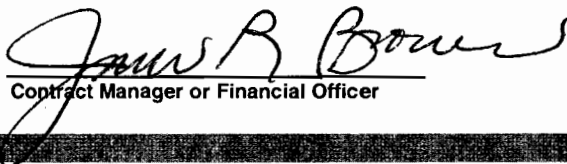
COSTS INCURRED DURING THE PERIOD OF: 01/01/12 **through** 03/31/12

THIS MUST BE ACCOMPANIED BY THE DETAIL OF CLAIMS FORM

1. Planning Expenditures	\$	-
2. Training Expenditures	\$	-
3. Exercise Expenditures	\$	-
Management and Administration Expenditures	\$	-
4. (limited to 3% of the total award)	\$	-

TOTAL EXPENDITURES \$ -

I hereby certify that the above costs are true and valid costs incurred in accordance with the project agreement.

Signed:  **JACK R. BROWN**
Contract Manager or Financial Officer **COUNTY ADMINISTRATOR**
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347

TO BE COMPLETED BY DEM STAFF

AGREEMENT AMOUNT	<u>\$0.00</u>
PREVIOUS PAYMENT(S)	<u>\$0.00</u>
THIS PAYMENT	<u>\$0.00</u>
REMAINING BALANCE	<u>\$0.00</u>

TOTAL AMOUNT TO BE PAID ON THIS INVOICE <u>\$0.00</u>

DATE SUBMITTED TO FDEM _____

SUNGARD PENTAMATION, INC.
DATE: 04/20/2012
TIME: 15:51:21

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='0248'
ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
FD/DEPT - 0248 - HOMELAND SECURITY GRANT

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-520-525-0248-0248 - HOMELAND SECURITY GRANT									
53401		CONTRACTUAL SERVICES			49,798.00	.00	.00	BEGINNING BALANCE	
TOTAL		CONTRACTUAL SERVICES			49,798.00	.00	.00		49,798.00
54000		TRAVEL & PER DIEM			.00	.00	.00	BEGINNING BALANCE	
TOTAL		TRAVEL & PER DIEM			.00	.00	.00		.00
TOTAL TOTL/DEPT - HOMELAND SECURITY GRANT					49,798.00	.00	.00		49,798.00
TOTAL FUND - GENERAL FUND					49,798.00	.00	.00		49,798.00
TOTAL REPORT					49,798.00	.00	.00		49,798.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

**DIVISION OF EMERGENCY MANAGEMENT
FINANCIAL HISTORY REPORT/QUARTERLY STATUS REPORT
FORM 1 AND 2**

GRANTEE: Taylor County BCC
201 E. Green Street
Perry, FL 32347

(Select the quarter of submission along with year)

QUARTERLY REPORTING DUE DATES

☒ JANUARY 1 – MARCH 31 – Due no later than April 30, 2011
☐ APRIL 1 – JUNE 30 – Due no later than July 31, 2011
☐ JULY 1 – SEPTEMBER 30 – Due no later than October 31, 2011
☐ OCTOBER 1 – DECEMBER 31 – Due no later than January 31, 2011

AGREEMENT # 10-DS-39-03-72-01-422

CUMULATIVE	TOTAL ALLOCATED	QUARTERLY FUNDS EXPENDED	CUM. FUNDS EXPENDED	REMAINING BALANCE
1. Planning Costs	\$33,300.00	\$32,300.00	\$32,300.00	\$1,000.00
2. Training Costs	\$0.00	\$0.00	\$0.00	\$0.00
3. Exercise Costs	\$25,000.00	\$24,250.00	\$24,250.00	\$750.00
4. Managment and Administration Costs - limited to 3% of the total	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$58,300.00	\$56,550.00	\$56,550.00	\$1,750.00

TOTAL REIMBURSEMENTS RECEIVED \$0.00

I hereby certify that the above costs are true and valid costs incurred in accordance with the project agreement.

Signed:


Contract Manager or Financial Officer

JACK R. BROWN
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.

This information must be clearly linked to the project TIMELINE, DELIVERABLES AND THE SCOPE OF WORK.
Report events, progress, delays, etc. that pertain to this project.

TCEM completed deliverables in 10/1/11 - 12/31/11 quarter.

TCEM received permission to obtain disaster assessment software license on 4/17/12 (next quarter)

TO BE COMPLETED BY FDEM STAFF

DATE SUBMITTED TO FDEM _____

**DIVISION OF EMERGENCY MANAGEMENT
REIMBURSEMENT REQUEST
FORM**

Grantee	Taylor County BCC	Payment Date	
Address	201 E. Green St. Perry, FL 32347	Agreement #	10-DS-39-03-72-01-422
		Payment #	
Phone #	850-838-3575	Amount	

COSTS INCURRED DURING THE PERIOD OF: 01/01/12 **through** 03/31/12

EXPENSES TO BE ACCUMULATED BY THE DEPARTMENT OF EMERGENCY

1. Planning Expenditures	\$	-
2. Training Expenditures	\$	-
3. Exercise Expenditures	\$	-
Management and Administration Expenditures		
4. (limited to 3% of the total award)	\$	-
TOTAL EXPENDITURES	\$	-

I hereby certify that the above costs are true and valid costs incurred in accordance with the project agreement.

Signed: 
Contract Manager or Financial Officer

JACK R. BROWN
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347

TO BE COMPLETED BY DEM STAFF

AGREEMENT AMOUNT	\$0.00
PREVIOUS PAYMENT(S)	\$0.00
THIS PAYMENT	\$0.00
REMAINING BALANCE	\$0.00

TOTAL AMOUNT TO BE PAID ON THIS INVOICE <u>\$0.00</u>

DATE SUBMITTED TO FDEM _____

SUNGARD PENTAMATION, INC.
 DATE: 04/20/2012
 TIME: 15:52:57

TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: 1=1 expdedgr.key_orgn='0249'
 ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
 FD/DEPT - 0249 - HOMELAND SEC GRANT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-520-525-0249-0249 - HOMELAND SEC GRANT										
53401						58,300.00	56,550.00	.00	BEGINNING BALANCE	
	03/30/12	25-6		20120088		-1,750.00			AED	
TOTAL						56,550.00	56,550.00	.00		.00
55202						.00	.00	.00	BEGINNING BALANCE	
	03/27/12	11-6				.00				
	03/30/12	25-6		20120088		1,750.00			AED	
TOTAL						1,750.00	.00	.00		1,750.00
55230						.00	.00	.00	BEGINNING BALANCE	
TOTAL						.00	.00	.00		.00
TOTAL TOTL/DEPT - HOMELAND SEC GRANT						58,300.00	56,550.00	.00		1,750.00
TOTAL FUND - GENERAL FUND						58,300.00	56,550.00	.00		1,750.00
TOTAL REPORT						58,300.00	56,550.00	.00		1,750.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

Claim # _____

**STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT
EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE BASE GRANT PROGRAM**

FINANCIAL REPORT/REIMBURSEMENT REQUEST

County Taylor Date of Claim _____

Address 201 E Green St
Perry, FL 32347

Point of Contact Dustin Hinkel Telephone Number (850) 838-3500 ext 7

EMPA Base Grant Agreement No. 12-BG-05-03-72-01-062

Period of: 01/01/12 through 03/31/12

CURRENT CLAIM CUMULATIVE CLAIMS

1. SALARY AND BENEFITS	\$ <u>3,660.20</u>	\$ <u>8,432.53</u>
2. OTHER PERSONAL/CONTRACTUAL SERVICES (OPS)	\$ <u>-</u>	\$ <u>-</u>
3. EXPENSES	\$ <u>9,483.66</u>	\$ <u>20,210.35</u>
4. OPERATING CAPITAL OUTLAY (OCO)	\$ <u>-</u>	\$ <u>-</u>
5. FIXED CAPITAL OUTLAY (FCO)	\$ <u>-</u>	\$ <u>1,016.37</u>
6. TOTAL FOR THIS PERIOD	\$ <u>13,143.86</u>	\$ <u>29,659.25</u>

NOTE: FINANCIAL REPORTS MUST BE SUBMITTED ON A QUARTERLY BASIS EVEN IF YOU ARE NOT CLAIMING ANY EXPENDITURES.
(SEE INSTRUCTIONS ON PREVIOUS PAGE.) FOR DEFINITION OF EXPENDITURE CATEGORIES #1-5, SEE ATTACHMENT A OF THIS PACKAGE.

I hereby certify that the above represents true and valid costs incurred in accordance with the grant agreement.

Signed *Jack R. Brown*
Grantee JACK R. BROWN Financial Officer
COUNTY ADMINISTRATOR
TAYLOR COUNTY, FL
201 E. GREEN ST.
PERRY, FL 32347
Date 4/25/12

TOTAL AMOUNT TO BE PAID
ON THIS INVOICE

\$ _____
(To be completed by DEM)

THIS SECTION BELOW IS TO BE COMPLETED BY DEM WITH EACH QUARTERLY PAYMENT

Total EMPA (State) Amount		
Prior Payment(s)		
This Payment		
Unexpended Funds		

EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE PROGRAM
 DETAIL OF CLAIMS
SALARIES AND BENEFITS COSTS

SALARY DEFINITION: The cash compensation for services rendered by a regular employee in an established position for a specific period of time.

County Taylor Costs Incurred During the Period of: 1 / 1 / 12 to 3 / 31 / 12 Claim Number: 3

Name of Employees	Job Title	% of Time Charged to this Grant	Salary \$ Charged to this Grant	Fringe Benefits \$ Charged to this Grant
Dustin Hinkel	EM Director	33%	\$2,335.39	\$697.50
Stephen Spradley	EM Coordinator	100%	\$529.60	\$97.71
TOTALS			\$2,864.99	\$795.21
Total Salaries and Benefits Charged to this Grant				\$3,660.20

Comcast	EOC Cable Service	3/5/2012	44108	\$4.26
Comcast	EOC Cable Service	3/8/2012	44174	\$4.26
Fairpoint	EOC Phone Service	3/8/2012	44170	\$414.77
Progress Energy	EOC Electrical Service	1/12/2012	43837	\$254.74
City of Perry	EOC Water Service	1/12/2012	43826	\$357.47
Progress Energy	EOC Electrical Service	2/6/2012	43979	\$257.76
City of Perry	EOC Water Service	2/9/2012	43999	\$26.67
City of Perry	EOC Water Service	3/8/2012	44173	\$25.52
Progress Energy	EOC Electrical Service	3/8/2012	44185	\$258.51
Florida Municipa	EM Insurancev (1st Qtr)	1/19/2012	20120137	\$1,135.25
Florida Municipa	EM Insurancev (2nd Qtr)	1/19/2012	20120139	\$1,135.25
Florida Municipa	EM Insurancev (1st Qtr)	3/20/2012	44216	\$1,135.25
Live Oak Pest Control	EOC Pest Control Service	1/3/2012	43788	\$30.00
Live Oak Pest Control	EOC Pest Control Service	1/17/2012	43887	\$30.00
Live Oak Pest Control	EOC Pest Control Service	2/21/2012	44049	\$30.00
Live Oak Pest Control	EOC Pest Control Service	3/20/2012	44228	\$30.00
Toshba America	EOC Copier Expense	1/17/2012	43911	\$108.49
County Inventory Billing	EOC General Operating Supplies	1/11/2012	I0111001	\$6.66
County Inventory Billing	EOC General Operating Supplies	1/25/2012	I0125001	\$7.20
County Inventory Billing	EOC General Operating Supplies	2/9/2012	I0209001	\$36.09
County Inventory Billing	EOC General Operating Supplies	2/23/2012	I0223001	\$21.55
County Inventory Billing	Petroleum Products EM Vehicles	2/2/2012	I0202001	\$50.66

County Inventory Billing	Petroleum Products EM Vehicles	2/29/2012	I0308001	\$176.85
Chevron & Texaco	Petroleum Products EM Vehicles	3/5/2012	44106	\$41.46
County Inventory Billing	Petroleum Products EM Vehicles	3/31/2012	I0405001	\$111.86
FEPA, Inc	EM Director Dues	1/17/2012	43870	\$75.00
FEPA, Inc	EM Coordinator Dues	2/6/2012	43952	\$75.00
Labor Law Center	Conference Fee (EM Director)	2/6/2012	43963	\$29.95
Governor's Hurricane	EM Hurricane Converence Fee (EM Coordinator)	3/20/2012	44219	\$195.00
County Billing	Workers' Compensation Allocation	3/31/2012	20120252	\$92.83
Total Expenses Costs Charged to this Grant				\$9,483.66

EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE PROGRAM
DETAIL OF CLAIMS
EXPENSES

EXPENSES DEFINITION: The usual, ordinary, and incidental expenditures by an agency, including, but not limited to, commodities and supplies of a consumable nature, current obligations, and fixed charges, and excluding expenditures classified as operating capital outlay. Payments to other funds or local, state, or federal agencies are included in this budget classification of expenditures.

County Taylor Costs Incurred During the Period of: 1 / 1 / 12 to 3 / 31 / 12 Claim Number: 3

Vendor	Briefly Describe Item and its EM Purpose	Date Paid	Check Number	Amount
Tyco International	EOC Security Services	1/3/2012	43808	\$671.12
County Billing	Spradley background check	2/20/2012	20120202	\$24.00
Hilton Daytona	FEPA Conference (EM Director)	1/17/2012	43876	\$556.00
Dustin Hinkel	Reimburse T&A 2/6 2/9	3/5/2012	44119	\$192.00
Hilton Ft. Lauderdale	Governors Conference Lodging (EM Coordinator)	3/20/2012	44222	\$695.00
Fairpoint	EOC Phone Service	1/12/2012	43819	\$413.42
Comcast	EOC Cable Service	1/12/2012	43827	\$4.26
Lightsquared LP	Satellite Phone Service	1/12/2012	43833	\$63.66
Verizon Wireless	Staff Cell Phone	1/12/2012	43847	\$86.25
Lightsquared LP	Satellite Phone Service	2/6/2012	43964	\$64.20
Fairpoint	EOC Phone Service	2/9/2012	43995	\$412.73
Verizon Wireless	Staff Cell Phone	1/17/2012	66894	\$40.01
Verizon Wireless	Staff Cell Phone	1/21/2012	66894	-\$40.01
Verizon Wireless	Staff Cell Phone	1/21/2012	44070	\$78.51
Lightsquared LP	Satellite Phone Service	3/5/2012	44136	\$64.20

SUNGARD PENTAMATION, INC.
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TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
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SELECTION CRITERIA: 1=1 expledgr.key_orgn='0226'
ACCOUNTING PERIODS: 4/12 THRU 6/12

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

TOTALED ON: FUND,TOTL/DEPT

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FUND - 001 - GENERAL FUND
FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-520-525-0226-0226 - EMPA/BASE GRANT10/1-6/30									
51200			REGULAR SALARIES & WAGES		3,318.00	.00	.00	BEGINNING BALANCE	
	01/17/12	25-4	20120044		7,892.00			SALARY ADJUSTMENT	
	02/08/12	22-5				1,113.45		PAYROLL CHARGES	
	02/23/12	22-5				583.84		PAYROLL CHARGES	
	03/07/12	22-6				583.85		PAYROLL CHARGES	
	03/21/12	22-6				583.85		PAYROLL CHARGES	
TOTAL			REGULAR SALARIES & WAGES		11,210.00	2,864.99	.00		8,345.01
51400			OVERTIME		.00	.00	.00	BEGINNING BALANCE	
TOTAL			OVERTIME		.00	.00	.00		.00
52110			FICA/MEDICARE TAXES		254.00	.00	.00	BEGINNING BALANCE	
	01/17/12	25-4	20120044		620.00			SALARY ADJUSTMENT	
	02/08/12	22-5				69.04		PAYROLL CHARGES-FRINGS	
	02/08/12	22-5				16.15		PAYROLL CHARGES-FRINGS	
	02/23/12	22-5				36.20		PAYROLL CHARGES-FRINGS	
	02/23/12	22-5				8.47		PAYROLL CHARGES-FRINGS	
	03/07/12	22-6				36.20		PAYROLL CHARGES-FRINGS	
	03/07/12	22-6				8.46		PAYROLL CHARGES-FRINGS	
	03/21/12	22-6				36.20		PAYROLL CHARGES-FRINGS	
	03/21/12	22-6				8.46		PAYROLL CHARGES-FRINGS	
TOTAL			FICA/MEDICARE TAXES		874.00	219.18	.00		654.82
52200			RETIREMENT CONTRIBUTIONS		164.00	.00	.00	BEGINNING BALANCE	
	01/17/12	25-4	20120044		406.00			SALARY ADJUSTMENT	
	02/08/12	22-5				54.67		PAYROLL CHARGES-FRINGS	
	02/23/12	22-5				28.67		PAYROLL CHARGES-FRINGS	
	03/07/12	22-6				28.67		PAYROLL CHARGES-FRINGS	
	03/21/12	22-6				28.66		PAYROLL CHARGES-FRINGS	
TOTAL			RETIREMENT CONTRIBUTIONS		570.00	140.67	.00		429.33
52300			HEALTH INSURANCE		647.00	.00	.00	BEGINNING BALANCE	

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TAYLOR COUNTY BOARD OF COMMISSIONERS
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SELECTION CRITERIA: 1=1 expledgr.key_orgn='0226'
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PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
 FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
52300	HEALTH INSURANCE		(cont'd)						
01/17/12	25-4		20120044		1,553.00			SALARY ADJUSTMENT	
02/23/12	22-5					216.39		PAYROLL CHARGES-FRINGE	
03/21/12	22-6					216.39		PAYROLL CHARGES-FRINGE	
TOTAL	HEALTH INSURANCE				2,200.00	432.78	.00		1,767.22
52320	LIFE INSURANCE				5.00	.00	.00	BEGINNING BALANCE	
01/17/12	25-4		20120044		8.00			SALARY ADJUSTMENT	
02/23/12	22-5					1.29		PAYROLL CHARGES-FRINGE	
03/21/12	22-6					1.29		PAYROLL CHARGES-FRINGE	
TOTAL	LIFE INSURANCE				13.00	2.58	.00		10.42
52400	WORKERS' COMPENSATION				111.00	.00	.00	BEGINNING BALANCE	
03/31/12	19-6		20120252			92.83		W/COMP QTR 3/31/12	
TOTAL	WORKERS' COMPENSATION				111.00	92.83	.00		18.17
52500	UNEMPLOYMENT COMPENSATION				.00	.00	.00	BEGINNING BALANCE	
TOTAL	UNEMPLOYMENT COMPENSATION				.00	.00	.00		.00
53401	CONTRACTUAL SERVICES				2,329.00	671.12	.00	BEGINNING BALANCE	
01/03/12	21-4		43808	5684 TYCO INTERNATION		671.12		EMERGENCY MANAGEMENT	
02/20/12	19-5		20120202			24.00		BG CK SPRADLEY 12/20	
TOTAL	CONTRACTUAL SERVICES				2,329.00	1,366.24	.00		962.76
54000	TRAVEL & PER DIEM				1,155.00	.00	.00	BEGINNING BALANCE	
01/17/12	21-4		43876	5793 HILTON DAYTONA B		556.00		DUSTIN HINKEL 2/6-2/9	
03/05/12	21-6		44119	6419 DUSTIN HINKEL		192.00		REIMB.T&A EXP.2/6-10	
03/20/12	21-6		SPRADLEY/6NI	6027 HILTON FORT LAUD		-834.00		STEPH.SPRADLEY5/12-17	
03/20/12	21-6		44222	6027 HILTON FORT LAUD		695.00		STEPH.SPRADLEY5/13-17	
03/20/12	21-6		SPRADLEY/6NI	6027 HILTON FORT LAUD		834.00		STEPH.SPRADLEY5/12-17	
03/30/12	25-6		20120094		1,000.00			PER DIEM FIX	
TOTAL	TRAVEL & PER DIEM				2,155.00	1,443.00	.00		712.00
54100	COMMUNICATIONS				6,750.00	1,629.45	.00	BEGINNING BALANCE	

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TAYLOR COUNTY BOARD OF COMMISSIONERS
 EXPENDITURE AUDIT TRAIL

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FUND - 001 - GENERAL FUND
 FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54100					(cont'd)					
	01/12/12	21-4		43819	000112 660 - FAIRPOINT		76.00	.00	EMERGENCY MANAGEMENT	
	01/12/12	21-4		43819	000112 660 - FAIRPOINT		337.42	.00	EMERGENCY MANAGEMENT	
	01/12/12	21-4		43827	5643 COMCAST OF TALLA		4.26	.00	EMERGENCY MANAGEMENT	
	01/12/12	21-4		43833	003534 LIGHTSQUARED LP		63.66	.00	EMERGENCY MANAGEMENT	
	01/12/12	21-4		43847	6281 VERIZON WIRELESS		40.01	.00	EMERGENCY MANAGEMENT	
	01/12/12	21-4		43847	6281 VERIZON WIRELESS		46.24	.00	EMERGENCY MANAGEMENT	
	02/06/12	21-5		43964	003534 LIGHTSQUARED LP		64.20	.00	EMERGENCY MANAGEMENT	
	02/09/12	21-5		43995	000112 660 - FAIRPOINT		76.00	.00	EMERGENCY MANAGEMENT	
	02/09/12	21-5		43995	000112 660 - FAIRPOINT		336.73	.00	EMERGENCY MANAGEMENT	
	02/17/12	21-5		6689488447	6281 VERIZON WIRELESS		40.01	.00	EMPA	
	02/21/12	21-5		44070	6281 VERIZON WIRELESS		40.01	.00	EMERGENCY MANAGEMENT	
	02/21/12	21-5		44070	6281 VERIZON WIRELESS		38.50	.00	EMERGENCY MANAGEMENT	
	02/21/12	21-5		6689488447	6281 VERIZON WIRELESS		-40.01	.00	EMPA	
	02/21/12	21-5		6689488447	6281 VERIZON WIRELESS		.00	.00	EMPA	
	03/05/12	21-6		44136	003534 LIGHTSQUARED LP		64.20	.00	EMERGENCY MANAGEMENT	
	03/05/12	21-6		44108	5643 COMCAST OF TALLA		4.26	.00	EMERGENCY MANAGEMENT	
	03/08/12	21-6		44174	5643 COMCAST OF TALLA		4.26	.00	EMERGENCY MANAGEMENT	
	03/08/12	21-6		44170	000112 660 - FAIRPOINT		76.00	.00	EMERGENCY MANAGEMENT	
	03/08/12	21-6		44170	000112 660 - FAIRPOINT		338.77	.00	EMERGENCY MANAGEMENT	
TOTAL			COMMUNICATIONS			6,750.00	3,239.97	.00		3,510.03
54115					POSTAGE	.00	.00	.00	BEGINNING BALANCE	
TOTAL			POSTAGE			.00	.00	.00		.00
54300					UTILITY SERVICES	5,638.00	772.33	.00	BEGINNING BALANCE	
	01/12/12	21-4		43837	000110 PROGRESS ENERGY		254.74	.00	591 E US HWY 27*EOC	
	01/12/12	21-4		43826	000063 CITY OF PERRY		357.47	.00	581 HWY 27 EAST	
	02/06/12	21-5		43979	000110 PROGRESS ENERGY		257.76	.00	591 E US HWY 27*EOC	
	02/09/12	21-5		43999	000063 CITY OF PERRY		26.67	.00	591 HWY 27 EAST	
	03/08/12	21-6		44173	000063 CITY OF PERRY		25.52	.00	591 HWY 27 EAST	
	03/08/12	21-6		44185	000110 PROGRESS ENERGY		258.51	.00	591 E US HWY 27*EOC	
TOTAL			UTILITY SERVICES			5,638.00	1,953.00	.00		3,685.00
54401					RENT/LEASE-LAND/BLDGS	.00	.00	.00	BEGINNING BALANCE	
TOTAL			RENT/LEASE-LAND/BLDGS			.00	.00	.00		.00

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TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
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FUND - 001 - GENERAL FUND
FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54402			RENT/LEASE-EQUIPMENT	(cont'd)						
54402			RENT/LEASE-EQUIPMENT			.00	.00	.00	BEGINNING BALANCE	
TOTAL			RENT/LEASE-EQUIPMENT			.00	.00	.00		.00
54500			INSURANCE			3,205.00	796.00	.00	BEGINNING BALANCE	
	01/19/12	19-4		20120137			1,135.25		1ST QTR PROPERTY INS.	
	01/19/12	19-4		20120139			1,135.25		2ND QTR PROPERTY INS.	
	03/20/12	21-6		44216	000288 FLORIDA MUNICIPA		1,135.25	.00	EMERGENCY MANAGEMENT	
TOTAL			INSURANCE			3,205.00	4,201.75	.00		-996.75
54610			R&M BUILDINGS & GROUNDS			1,695.00	.00	.00	BEGINNING BALANCE	
	03/21/12	17-6		20120666-03	004532 RUSSELL C. KNIGH			60.00	BACK FLOW ASSEMBLY TESTIN	
	03/23/12	17-6		20120677-01	000112 660 - FAIRPOINT			150.00	REPAIRS TO EOC FIBER COND	
TOTAL			R&M BUILDINGS & GROUNDS			1,695.00	.00	210.00		1,485.00
54614			EXTERMINATION/PEST CONTRL			270.00	30.00	.00	BEGINNING BALANCE	
	01/03/12	21-4		43788	003309 LIVE OAK PEST CO		30.00	.00	EMERGENCY MANAGEMENT	
	01/17/12	21-4		43887	003309 LIVE OAK PEST CO		30.00	.00	EMERGENCY MANAGEMENT	
	02/21/12	21-5		44049	003309 LIVE OAK PEST CO		30.00	.00	EMERGENCY MANAGEMENT	
	03/20/12	21-6		44228	003309 LIVE OAK PEST CO		30.00	.00	EMERGENCY MANAGEMENT	
TOTAL			EXTERMINATION/PEST CONTRL			270.00	150.00	.00		120.00
54620			R&M EQUIPMENT			3,104.00	.00	.00	BEGINNING BALANCE	
TOTAL			R&M EQUIPMENT			3,104.00	.00	.00		3,104.00
54630			R&M OFFICE MACHINES/EQUIP			.00	.00	.00	BEGINNING BALANCE	
TOTAL			R&M OFFICE MACHINES/EQUIP			.00	.00	.00		.00
54640			R&M AUTOMOBILE			1,000.00	.00	.00	BEGINNING BALANCE	
	03/16/12	17-6		20120655-01	000082 PERRY AUTO SUPPL			18.98	60020 WIPER BLADES FOR #5	
TOTAL			R&M AUTOMOBILE			1,000.00	.00	18.98		981.02
54645			R&M AUTO - COUNTY LABOR			.00	.00	.00	BEGINNING BALANCE	
TOTAL			R&M AUTO - COUNTY LABOR			.00	.00	.00		.00

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 EXPENDITURE AUDIT TRAIL

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FUND - 001 - GENERAL FUND
 FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	CUMULATIVE BALANCE
54901					.00	.00	.00 BEGINNING BALANCE	
TOTAL					.00	.00	.00	.00
54902					1,323.00	.00	.00 BEGINNING BALANCE	
TOTAL					1,323.00	.00	.00	1,323.00
54907					.00	.00	.00 BEGINNING BALANCE	
TOTAL					.00	.00	.00	.00
54910					75.00	.00	.00 BEGINNING BALANCE	
TOTAL					75.00	.00	.00	75.00
55101					217.00	.00	.00 BEGINNING BALANCE	
TOTAL					217.00	.00	.00	217.00
55102					5,649.00	.00	.00 BEGINNING BALANCE	
TOTAL					5,649.00	.00	.00	5,649.00
55103					4,100.00	.00	.00 BEGINNING BALANCE	
TOTAL					4,100.00	.00	.00	4,100.00
55110					1,075.00	.00	1,050.00 BEGINNING BALANCE	
01/17/12 21-4	20120273-01	43911~	6509	TOSHIBA AMERICA		168.32	-168.32 EMERGENCY MANAGEMENT	
01/17/12 21-4	20120273-01	43911~	6509	TOSHIBA AMERICA		275.94	-275.94 EMERGENCY MANAGEMENT	
01/17/12 21-4	20120273-01	43911~	6509	TOSHIBA AMERICA		-333.04	333.04 EMERGENCY MANAGEMENT	
01/17/12 21-4	20120273-01	43911~	6509	TOSHIBA AMERICA		-2.73	2.73 EMERGENCY MANAGEMENT	
TOTAL					1,075.00	108.49	941.51	25.00
55201					433.00	31.34	.00 BEGINNING BALANCE	

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EXPENDITURE AUDIT TRAIL

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FUND - 001 - GENERAL FUND
FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
55201					GEN. OPERATING SUPPLIES (cont'd)					
	01/11/12	19-4		I0111001			6.66		INVENTORY BILLING	
	01/25/12	19-4		I0125001			7.20		INVENTORY BILLING	
	02/09/12	19-5		I0209001			36.09		INVENTORY BILLING	
	02/23/12	19-5		I0223001			21.55		INVENTORY BILLING	
TOTAL					GEN. OPERATING SUPPLIES	433.00	102.84	.00		330.16
55202					SAFETY PRODUCTS/SUPPLIES	375.00	.00	.00	BEGINNING BALANCE	
TOTAL					SAFETY PRODUCTS/SUPPLIES	375.00	.00	.00		375.00
55210					PETROLEUM PRODUCTS	3,175.00	.00	.00	BEGINNING BALANCE	
	02/02/12	19-5		I0202001			50.66		INVENTORY BILLING	
	02/29/12	19-5		I0308001			176.85		INVENTORY BILLING	
	03/05/12	21-6		44106	000065 CHEVRON AND TEXA		41.46	.00	TAY.CO.#789-869-795-3	
	03/31/12	19-6		I0405001			111.86		INVENTORY BILLING	
TOTAL					PETROLEUM PRODUCTS	3,175.00	380.83	.00		2,794.17
55220					TOOLS & IMPLEMENTS	500.00	.00	.00	BEGINNING BALANCE	
TOTAL					TOOLS & IMPLEMENTS	500.00	.00	.00		500.00
55230					COMPUTER SOFTWARE	.00	.00	.00	BEGINNING BALANCE	
TOTAL					COMPUTER SOFTWARE	.00	.00	.00		.00
55250					UNIFORMS	500.00	.00	.00	BEGINNING BALANCE	
TOTAL					UNIFORMS	500.00	.00	.00		500.00
55401					BOOK/PUBL/SUB/MEMB/TRAIN.	1,000.00	395.00	.00	BEGINNING BALANCE	
	01/09/12	17-4	20120378-01		5689 LABOR LAW CENTER			29.95	LABOR LAW POSTER	
	01/17/12	21-4		43870	002144 FEPA, INC.		75.00	.00	'12DUES/DUSTIN HINKEL	
	02/06/12	21-5		2012MEM.DUES	002144 FEPA, INC.		-75.00	.00		
	02/06/12	21-5		2012MEM.DUES	002144 FEPA, INC.		75.00	.00	'12DUES/STEP.SPRADLEY	
	02/06/12	21-5		2012MEM.DUES	002144 FEPA, INC.		-75.00	.00	'12DUES/STEP.SPRADLEY	
	02/06/12	21-5		43952	002144 FEPA, INC.		75.00	.00	'12DUES/STEP.SPRADLEY	
	02/06/12	21-5		2012MEM.DUES	002144 FEPA, INC.		75.00	.00		

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TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

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FUND - 001 - GENERAL FUND
FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
55401			BOOK/PUBL/SUB/MEMB/TRAIN. (cont'd)						
02/06/12	21-5	20120378-01	43963	5689 LABOR LAW CENTER		29.95--	-29.95	EMERGENCY MANAGEMENT	
03/20/12	21-6		44219	002479 GOVERNOR'S HURRI		195.00--	.00	REGI/STEPHEN SPRADLEY	
TOTAL			BOOK/PUBL/SUB/MEMB/TRAIN.		1,000.00	769.95	.00		230.05
55900			DEPRECIATION EXPENSE		.00	.00	.00	BEGINNING BALANCE	
TOTAL			DEPRECIATION EXPENSE		.00	.00	.00		.00
56200			CAPITAL OUTLAY-BUILDINGS		5,250.00	.00	.00	BEGINNING BALANCE	
01/17/12	25-4		20120044		-1,479.00			SALARY ADJUSTMENT	
TOTAL			CAPITAL OUTLAY-BUILDINGS		3,771.00	.00	.00		3,771.00
56300			CAPITAL/INFRASTRUCTURE		2,250.00	.00	.00	BEGINNING BALANCE	
01/20/12	25-4		20120050		13,000.00			FIBER	
01/26/12	17-4	20120448-01		000112 660 - FAIRPOINT			830.77		
01/26/12	17-4	20120448-02		000112 660 - FAIRPOINT			1,615.38	JUNCTION BOX	
01/26/12	17-4	20120448-03		000112 660 - FAIRPOINT			769.23	SPLICE BOX WCH-04P	
01/26/12	17-4	20120448-04		000112 660 - FAIRPOINT			5,243.08	HO1	
01/26/12	17-4	20120448-05		000112 660 - FAIRPOINT			1,653.85	24 STRAND S.M. CABLE UP T	
01/26/12	17-4	20120448-06		000112 660 - FAIRPOINT			3,249.23	SINGLE MODE CONNECTORS	
01/26/12	17-4	20120448-07		000112 660 - FAIRPOINT			692.31	PULL STRINGS	
01/26/12	17-4	20120448-08		000112 660 - FAIRPOINT			346.15	2" CONDUIT	
01/26/12	17-4	20120448-09		000112 660 - FAIRPOINT			548.62	6 PAIR BLOCKS CCH-CP06-3C	
TOTAL			CAPITAL/INFRASTRUCTURE		15,250.00	.00	14,948.62		301.38
56400			CAPITAL OUTLAY-EQUIPMENT		29,975.00	.00	.00	BEGINNING BALANCE	
01/20/12	25-4		20120050		-13,000.00			FIBER	
03/30/12	25-6		20120094		-1,000.00			PER DIEM FIX	
TOTAL			CAPITAL OUTLAY-EQUIPMENT		15,975.00	.00	.00		15,975.00
56401			CAPITAL OUTLAY-VEHICLES		.00	.00	.00	BEGINNING BALANCE	
TOTAL			CAPITAL OUTLAY-VEHICLES		.00	.00	.00		.00
56402			CAPITAL OUTLAY/SOFTWARE		9,000.00	.00	.00	BEGINNING BALANCE	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SELECTION CRITERIA: 1=1 expldgr.key_orgn='0226'
ACCOUNTING PERIODS: 4/12 THRU 6/12

PAGE NUMBER: 8
AUDIT21

FUND - 001 - GENERAL FUND
FD/DEPT - 0226 - EMPA/BASE GRANT10/1-6/30

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
56402			CAPITAL OUTLAY/SOFTWARE (cont'd)						
01/17/12	25-4		20120044		-9,000.00			SALARY ADJUSTMENT	
TOTAL			CAPITAL OUTLAY/SOFTWARE		.00	.00	.00		.00
TOTAL TOTL/DEPT - EMPA BASE GRANT 10/1-6/30					94,542.00	17,469.10	16,119.11		60,953.79
TOTAL FUND - GENERAL FUND					94,542.00	17,469.10	16,119.11		60,953.79
TOTAL REPORT					94,542.00	17,469.10	16,119.11		60,953.79

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 002144

CHECK NO. 43952

Account	Purchase Order	Invoice Number	Amount	Description
0226 55401		2012MEM.DUES	75.00	'12DUES/STEP.SPRADLEY

002144

FEPA, INC.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL
P.O. BOX 620
PERRY, FL 32348
GENERAL FUND

CHECK DATE

02/06/12

CHECK NO.

43952

WACHOVIA BANK, N.A.
PERRY, FL 32347

03-2/630
00783

AMOUNT

\$*****75.00*

VOID AFTER 180 DAYS
GENERAL FUND

PAY THE SUM OF *****75* DOLLARS AND *NO* CENTS

TO THE
ORDER
OF

FEPA, INC.
400 CAPITAL CIRCLE SE, SUITE 18-263
TALLAHASSEE FL 32301

~~**NON-NEGOTIABLE**~~
CHAIR
~~CLERK~~
CLERK

** NON-NEGOTIABLE **



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL
PO BOX 620
PERRY, FL 32348

FEPA, INC.
400 CAPITAL CIRCLE SE, SUITE 18-263
TALLAHASSEE FL 32301

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
REQUEST FOR VENDOR PAYMENT

DATE: 1/30/12

VENDOR NAME:

FEPA #002144

MAILING ADDRESS:

400 Capital Circle SE, ST 18-263
Tallahassee, FL 32301

FOR:

Spradley Membership dues

TOTAL:

\$75.00

DEPARTMENT NAME:

Emergency
Management

CHARGE ACCOUNT CODE:

0226-55401

Approval Signature

PAID



FLORIDA EMERGENCY PREPAREDNESS ASSOCIATION

400 Capital Circle SE, ST 18-263

Tallahassee, FL 32301

850-274-1835

www.fepa.org

**FLORIDA EMERGENCY PREPAREDNESS ASSOCIATION
2012 MEMBERSHIP APPLICATION FORM**

Dear Member:

Thank you for your interest in joining FEPA. Please complete this application form for your 2012 FEPA membership dues. Annual Membership dues for the 2012 calendar year are \$75.00 per person. Student membership dues are \$25.00 per person.

MEMBERSHIP APPLICATION FORM:

Please provide us with your membership information:

Name: Stephen L. Spradley

Title: Emergency Management Coordinator

Company: Taylor County Emergency Management

Address: 591 E. US Highway 27

City: Perry

State: Florida

Zip Code: 32347

Work Phone: 850-838-3575

Work FAX-850-838-3523

Email Address: Stephen.spradley@taylorcountygov.com

FEPA Area: 2

To pay using Mastercard/Visa/American Express write the account information and expiration date below then email to erainey@fepa.org or mail to the address above.

Card # _____ Expiration date _____ / _____

Security Code: _____ Name as Appears on Card: _____

Billing Address of Card: _____

City: _____ State: _____ Zip: _____

Pay online at <http://www.fepa.org/>

Make check payable to:

Florida Emergency Preparedness Association, Inc.

Federal ID # 59-2389989

400 Capital Circle, SE ST-18-263

Tallahassee, Florida 32301



THANK YOU FOR YOUR SUPPORT!

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 6509

CHECK NO. 43911

Account	Purchase Order	Invoice Number	Amount	Description
0226 55110	20120273	1986522 CR.	-2.73	EMERGENCY MANAGEMENT
0226 55110	20120273	1986523 CR.	-333.04	EMERGENCY MANAGEMENT
0226 55110	20120273	1986524AU-SE	168.32	EMERGENCY MANAGEMENT
0226 55110	20120273	1987126/1ST	275.94	EMERGENCY MANAGEMENT

6509

TOSHIBA AMERICA BUSINESS SOLUTIONS

CHECK DATE

CHECK NO.

BOARD OF COUNTY COMMISSIONERS

01/17/12

43911

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

WACHOVIA BANK, N.A.

PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****108.49*

VOID AFTER 180 DAYS

GENERAL FUND

PAY THE SUM OF *****108* DOLLARS AND *49* CENTS

TO THE
ORDER
OFTOSHIBA AMERICA BUSINESS SOLUTIONS
DBA ELECTRONIC IMAGING DIVISION
2 MUSICK
IRVINE CA 92618

~~** NON-NEGOTIABLE **~~

CHAIR

~~CLERK~~

CLERK

** NON-NEGOTIABLE **



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL
PO BOX 620
PERRY, FL 32348

TOSHIBA AMERICA BUSINESS SOLUTIONS
DBA ELECTRONIC IMAGING DIVISION
2 MUSICK
IRVINE CA 92618

TOSHIBA

ELECTRONIC IMAGING DIVISION

2 Musick

Irvine CA 92618

DOCUMENT DATE 12/29/11

DOCUMENT NO. 1986524

SERVICE BILLING

STATE OF FLORIDA IHL - FSM EX

P O BOX 620

TAYLOR COUNTY

BOARD OF COUNTY COMMISSIONERS

PERRY, FL 32348

This month's details

MASTER FSM 24994/IHL22 FL SPCL CONF 36M LIC

CUST PO: 20120273

CUST PO EXP 07/31/2014

BILLING PERIOD 08/01/2011 - 09/30/2011

Model	Serial Number	Allowed Copies	Begin Meter	End Meter	Usage	Excess	Base/CPC Charge	Excess Charge	Tax	Total
ESTUDIO255SE SCNE161069		0	55	305	250	0	1.80	0.00	0.00	1.80
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 3234								CONTRACT#	150151	
BW RENT	09/30/2011	Cost per copy:		0.00721	Excess cost per copy:		0	LOC#		
ESTUDIO255SE SCNE161069	Service Item						166.52	0.00	0.00	166.52
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 3234								CONTRACT#	150151	
08/01/11								LOC#		
TOTALS							\$168.32	\$0.00	\$0.00	\$168.32
FEIN 33-0865305-005 Billing Questions call (800)866-4361 Opt.5 Payment Questions call (800)866-4361 ext.6424										

APPROVED FOR PAYMENT\$ 168.32BY: DustinDATE: 12/30/11ACCT#: 0226-55110ACCT NAME: EMPA Office Copy

\$0.00
\$168.32
\$0.00
\$168.32

Comments

Contract Duration 08/01/2011 to 07/31/2014

INCLUDES PARTS, LABOR AND SUPPLIES, EXCLUDING PAPER,
FOR 8 - 5 STANDARD WORK WEEK EXCEPT HOLIDAYSThis may be controlled under the U.S. Export Administration Regulations and may be subject to the approval of the U.S. Department of Commerce
used, directly or indirectly, in contravention of the U.S. Export Administration Regulations is prohibited.

TOSHIBA

ELECTRONIC IMAGING DIVISION
2 Musick
Irvine CA 92618

DOCUMENT DATE 12/29/11
DOCUMENT NO. 1987126

SERVICE BILLING

STATE OF FLORIDA IHL - FSM EX
P O BOX 620
TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
PERRY, FL 32348
This month's details

MASTER FSM 24994/IHL22 FL SPCL CONF 36M LIC
CUST PO: 20120273

CUST PO EXP 07/31/2014
BILLING PERIOD 10/01/2011 - 12/31/2011

Model	Serial Number	Allowed Copies	Begin Meter	End Meter	Usage	Excess	Base/CPC Charge	Excess Charge	Tax	Total
ESTUDIO255SE SCNE161069 Service Item							249.78	0.00	0.00	249.78
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 3234							CONTRACT#			150151
12/31/2011							LOC#			
ESTUDIO255SE SCNE161069		0	305	3933	3628	0	26.16	0.00	0.00	26.16
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 3234							CONTRACT#			150151
* BW RENT	11/30/2011	Cost per copy:		0.00721	Excess cost per copy:		0	LOC#		
TOTALS							\$275.94	\$0.00	\$0.00	\$275.94
FEIN 33-0865305-005 Billing Questions call (800)866-4361 Opt.5 Payment Questions call (800)866-4361 ext.6424										

APPROVED FOR PAYMENT\$ 275.94BY: Dan W. [Signature]DATE: 12/30/11ACCT#: 0226-55110ACCT NAME: Office Copier Emph

* Denotes estimated meter reads.

Adjustments:	\$0.00
Billed This Month:	\$275.94
Tax:	\$0.00
PAY THIS AMOUNT	\$275.94

Comments

Contract Duration 08/01/2011 to 07/31/2014

INCLUDES PARTS, LABOR AND SUPPLIES, EXCLUDING TONER,
FOR 8 - 5 STANDARD WORK WEEK EXCEPT HOLIDAYS.

This sale concerns products, and/or technical data that may be controlled under the U.S. Export Administration Regulations and may be subject to the approval of the U.S. Department of Commerce prior to export. Any export or re-export by the purchaser, directly or indirectly, in contravention of the U.S. Export Administration Regulations is prohibited.

-----DETACH HERE-----

TOSHIBA

ELECTRONIC IMAGING DIVISION

2 Music

Irvine CA 92618

SERVICE BILLING

PAGE 1 of 1
DOCUMENT DATE 12/28/11
DOCUMENT NO. 1986523

MASTER FSM: 24994/IHL22 FL SPCL CONF 36M LIC
CUST PD : 20111460

CUST PD EXP: 07/31/2014

BILLING PERIOD: -

STATE OF FLORIDA IHL - FSM EX
P O BOX 620
TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
PERRY, FL 32348-0620

This month's details

Model	Serial Number	Allowed	Begin	End	Meter	Usage	Excess	Base/CPC	Excess	Tax	Total
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ESTUD102555E	SCNE161069	Service Item	08/01/11	301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347	-83.26	0.00	0.00	-83.26	0.00	0.00	-83.26
ESTUD102555E	SCNE161069	Service Item	09/30/2011	301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347	-83.26	0.00	0.00	-83.26	0.00	0.00	-83.26
ESTUD102555E	SCNE161069	Service Item	10/31/2011	301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347	-83.26	0.00	0.00	-83.26	0.00	0.00	-83.26
ESTUD102555E	SCNE161069	Service Item	11/30/2011	301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347	-83.26	0.00	0.00	-83.26	0.00	0.00	-83.26

TOTALS

FEIN 33-0865305-005

Billing Questions call (800)866-4361 Opt. 5

Payment Questions call (800)866-4361

\$-333.04 \$0.00 \$0.00 \$-333.04

* Denotes estimated meter reads.

Adjustments:	\$0.00
Billed This Month:	\$-333.04
Tax:	\$0.00
CREDIT AMOUNT	\$-333.04

Comments
Contract Duration 08/01/2011 to 07/31/2014
INCLUDES PARTS, LABOR AND SUPPLIES.
PAPER, FOR 8 - 5 STANDARD WORK WEEK DAYS

This sale concerns products, and/or technical data that may be controlled under the U.S. Export Administration Regulations and may be subject to the approval of the Department of Commerce prior to export. Any export or re-export by purchaser, directly or indirectly, in contravention of the U.S. Export Administration Regulation is prohibited.

DETACH HERE

TOSHIBA

ELECTRONIC IMAGING DIVISION
2 Musick
Irvine CA 92618

PAGE 1 of 1
DOCUMENT DATE 12/28/11
DOCUMENT NO. 1986522

SERVICE BILLING

STATE OF FLORIDA IHL - FSM EX
P O BOX 620
TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
PERRY, FL 32348-0620

02000209 2 209

1

MASTER FSM.: 24994/IHL22 FL SPCL CONF 36M LIC
CUST PD . . : 20111460

CUST PD EXP: 07/31/2014

BILLING PERIOD: -

This month's details

Model	Serial Number	Allowed Copies	Begin Meter	End Meter	Usage	Excess	Base/CPC Charge	Excess Charge	Tax	Total
ESTUDIO255SE	SCNE161069	0			0	0	-0.92	0.00	0.00	-0.92
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347										
		CPC: 0		Excess CPC: 0		Con#: 150151		Loc#: 150151		
ESTUDIO255SE	SCNE161069	0			0	0	-0.89	0.00	0.00	-0.89
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347										
		CPC: 0		Excess CPC: 0		Con#: 150151		Loc#: 150151		
ESTUDIO255SE	SCNE161069	0			0	0	-0.92	0.00	0.00	-0.92
301 INDUSTRIAL PARK DRIVE, TAYLOR COUNTY ECC, EMERGENCY MANAGEMENT, PERRY, FL, 32347										
		CPC: 0		Excess CPC: 0		Con#: 150151		Loc#: 150151		
TOTALS							\$-2.73	\$0.00	\$0.00	\$-2.73
FEIN 33-0865305-005 Billing Questions call (800)866-4361 Opt.5							Payment Questions call (800)866-4361 ex			

* Denotes estimated meter reads.

Adjustments:	\$0.00
Billed This Month:	\$-2.73
Tax:	\$0.00
CREDIT AMOUNT	\$-2.73

Comments
Contract Duration 08/01/2011 to 07/31/2014
INCLUDES PARTS, LABOR AND SUPPLIES, EXCLUDING
PAPER, FOR 8 - 5 STANDARD WORK WEEK EXCEPT HOLIDAYS

This sale concerns products, and/or technical data that may be controlled under the U.S. Export Administration Regulations and may be subject to the approval of the U.S. Department of Commerce prior to export. Any export or re-export by purchaser, directly or indirectly, in contravention of the U.S. Export Administration Regulation is prohibited.

DETACH HERE

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
 PO BOX 620
 PERRY, FL 32348

PURCHASE ORDER NO. 20120270

PAGE NO. 1

Submit original invoice to the above address

V 6509 FAX: 850-222-3684
 E TOSHIBA AMERICA BUSINESS SOLUTIONS
 N DBA ELECTRONIC IMAGING DIVISION
 D 2 MUSICK
 O IRVINE CA 92618
 R

S EMERGENCY MANAGEMENT
 H 301 INDUSTRIAL PARK DRIVE
 I
 P PERRY, FL. 32347
 T
 O ATTN:

ORDER DATE: 12/07/11		BUYER: DUSTIN HINKEL		REQ. NO.: 3812	REQ. DATE:
TERMS: NET 30 DAYS		F.O.B.:		DESC.: EMERGENCY MANAGEMENT	
ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
01	1.00	EA	OFFICE COPIER LOAN AND SERVICE TO EOC COPIER FOR FYE 2012 REPLACES PO 2011460	1050.0000	1,050.00
				PAGE TOTAL \$	1,050.00
				TOTAL \$	1,050.00
ITEM#	ACCOUNT	AMOUNT	PROJECT CODE		
01	0226 55110	1,050.00			

APPROVED BY


 DIRECTOR OF PURCHASING

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 000112

CHECK NO. 44170

Account	Purchase Order	Invoice Number	Amount	Description
0283	54100	838-3546 MAR	27.52	EXTENSION OFFICE
0719	54100	838-3548 MAR	34.60	COUNTY JUDGES FAXLINE
0114	54100	838-3553 MAR	60.89	GRANTS ADMINISTRATION
0261	54100	838-3562 MAR	20.85	RECYCLING BUILDING
0171	54100	838-3564 MAR	124.07	PROJECT MANAGER
0261	54100	838-3573 MAR	18.35	BERNARD JOHNSON ROLLO
0261	54100	838-3574 MAR	18.35	HWY98 & SR14 ROLLOFF
0160	54100	838-3815 MAR	34.26	COURTHOUSE PAYPHONE

000112

660 - FAIRPOINT COMMUNICATIONS

CHECK DATE

CHECK NO.

BOARD OF COUNTY COMMISSIONERS

03/08/12

44170

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

WACHOVIA BANK, N.A.

PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****3,611.52*

VOID AFTER 180 DAYS

GENERAL FUND

PAY THE SUM OF *****3611* DOLLARS AND *52* CENTS

TO THE
ORDER
OF

660 - FAIRPOINT COMMUNICATIONS

P.O. BOX 580028

CHARLOTTE NC 28258-0028

~~**NON-NEGOTIABLE**~~

CHAIR

~~CLERK~~

CLERK

** NON-NEGOTIABLE **



BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

PO BOX 620

PERRY, FL 32348

660 - FAIRPOINT COMMUNICATIONS

P.O. BOX 580028

CHARLOTTE NC 28258-0028

BOARD OF COUNTY COMMISSIONERS

VENDOR NO.

000112

CHECK NO.

44169

Account	Purchase Order	Invoice Number	Amount	Description
0719	54100	838-3510 MAR	92.15	COUNTY JUDGES OFFICE
0431	54100	838-3512 MAR	191.20	PUBLIC LIBRARY
0350	54100	838-3513 MAR	127.87	VETERAN'S SERVICES
0431	54100	838-3514 MAR	67.26	PUBLIC LIBRARY FAX
0500	54100	838-3519 MAR	127.70	AIRPORT MANAGER
0601	54100	838-3520 MAR	48.05	CIRCUIT COURT JUDGE
0601	54100	838-3521 MAR	36.85	CIR. COURT JUDGE FAX
0192	54100	838-3522 MAR	142.38	FIRE DEPARTMENT
0250	54100	838-3525 MAR	134.05	ANIMAL CONTROL
0500	54100	838-3526 MAR	35.60	WEATHER/PERRY FOLEY A
0111	54100	838-3531 MAR	19.01	HUMAN RESOURCES
0118	54100	838-3532 MAR	47.46	PURCHASING DEPARTMENT
0260	54100	838-3533 MAR	56.40	RECYCLING FACILITY
0261	54100	838-3533 MAR	56.41	SOLID WASTE FACILITY
0261	54100	838-3534 MAR	35.60	CARLTON ROLLOFF SITE
0261	54100	838-3535 MAR	20.85	SHADY GROVE ROLLOFF
0261	54100	838-3536 MAR	18.35	SALEM ROLLOFF SITE
0261	54100	838-3537 MAR	18.35	HARRISON BLUE ROLLOFF
0260	54100	838-3538 MAR	19.47	RECYCLING BUILDING
0277	54100	838-3539 MAR	35.60	ENVIRONMENTAL SERVICE
0431	54100	838-3544 MAR	34.60	PUB. LIBRARY DIRECTOR

000112

660 - FAIRPOINT COMMUNICATIONS

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

CHECK DATE

03/08/12

CHECK NO.

44169

WACHOVIA BANK, N.A.

PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****0.00*

VOID AFTER 180 DAYS

GENERAL FUND

PAY THE SUM OF *****0* DOLLARS AND *NO* CENTS

TO THE	V	V	O	O	I	D	D
ORDER	V	V	O	O	I	D	D
OF	V		O	O	I	D	D

~~**NON-NEGOTIABLE**~~

CHAIR

~~C. NON-NEGOTIABLE~~

CLERK

**** NON-NEGOTIABLE ****

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

PO BOX 620

PERRY, FL 32348

V	V	O	O	I	D	D
V	V	O	O	I	D	D
V		O	O	I	D	D

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 000112

CHECK NO. 44168

Account	Purchase Order	Invoice Number	Amount	Description
0226 54100		059-2549 MAR	76.00	EMERGENCY MANAGEMENT
0113 54100		059-2740 MAR	455.27	INFORM. TECHNOLOGY/MIS
0164 54100		059-2740 MAR	117.74	TAYLOR CO. ADM. COMPLEX
0164 54100		059-3254 MAR	10.50	TAYLOR CO. ADM. COMPLEX
0106 54100		059-5579 MAR	9.50	BOARD LOCAL CKT
0118 54100		059-5580 MAR	9.50	PURCHASING LOCAL CKT
0261 54100		578-2537 MAR	30.86	STEINHATCHEE ROLLOFF
0261 54100		578-2945 MAR	34.05	BLUE SPRINGS LAKESITE
0192 54100		584-2309 MAR	99.28	FIRE RESCUE FAX LINE
0473 54100		584-3031 MAR	52.40	SPORTS COMPLEX/OPERAT
0487 54100		584-3031 MAR	52.39	SPORTS COMPLEX/CONCES
0226 54100		838-1642 MAR	338.77	EMERGENCY MANAGEMENT
0160 54100		838-2008 MAR	34.80	COURTHOUSE ELEVATOR
0160 54100		838-2010 MAR	34.80	COURTHOUSE ELEVATOR
0111 54100		838-2097 MAR	29.36	HUMAN RESOURCES
4010 54100		838-3071 MAR	36.50	AIRPORT FUEL SYSTEM
0210 54100		838-3498 MAR	34.80	BUILDING DEPARTMENT
0164 54100		838-3500 MAR	257.60	TAYLOR CO. ADM. COMPLEX
0500 54100		838-3502 MAR	18.85	AIRPORT MANAGER/FAX
0283 54100		838-3508 MAR	122.84	EXTENSION OFFICE
0283 54100		838-3509 MAR	51.61	EXTENSION OFFICE

000112

660 - FAIRPOINT COMMUNICATIONS

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

CHECK DATE

03/08/12

CHECK NO.

44168

WACHOVIA BANK, N.A.

PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****0.00*

VOID AFTER 180 DAYS

GENERAL FUND

PAY THE SUM OF *****0* DOLLARS AND *NO* CENTS

TO THE	V	V	O	O	I	D	D
ORDER	V	V	O	O	I	D	D
OF	V		O	O	I	D	D

~~** NON-NEGOTIABLE **~~

CHAIR

~~CHAIR~~

CLERK

** NON-NEGOTIABLE **

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

PO BOX 620

PERRY, FL 32348

V	V	O	O	I	D	D
V	V	O	O	I	D	D
V		O	O	I	D	D

660 - FAIRPOINT COMMUNICATIONS
30 E MAIN ST
WESTFIELD NY 14787



Visit us on the web
www.fairpoint.com

For Customer Service, call 1-800-400-5568

Account Number: 0020027964
Account Name: BOARD OF COUNTY COMMISSIONERS
Bill Date: March 1, 2012
Due Date: March 16, 2012

APPROVED FOR PAYMENT
\$ 76.00
BY: [Signature]
DATE: 3/16/12
ACC #: 0220-54100
empa

Account Summary**Last Month**

Balance from last statement	76.00
Payment Received 02/15/2012	76.00
Thank You Balance	\$ 0.00

This Month

Special Circuit Charges	76.00
Current Charges	\$ 76.00
Total Amount Due	\$ 76.00

APPROVED
FOR PAYMENT

MAR 29 2012

PAID

Current Special Circuit Service
Special Circuit ID .
8500592549 BOARD OF COUNTY COMMISSIONERS
Monthly Charges 03/01/12-03/31/12

Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
Local Channel - 2435 Voice Grade	2	\$8.00	76.00
Subtotal Monthly Charges			\$76.00

*The Special Circuit charges shown above are being billed on behalf of 660
FAIRPOINT COMMUNICATIONS 1-800-400-5568*

Bill Charges and Payments

Your telephone bill may include the following service charges:

BASIC SERVICE - Includes local telephone service, dial tone line, associated services and installation charges.

OPTIONAL SERVICE - Does not include BASIC SERVICE or TOLL, but does include all other recurring monthly charges.

TOLL - Includes INTRASTATE or INTERSTATE long distance services. You may have one or more carriers that provide you these services.

	Past Due	Current Chgs	Total Chgs
Basic Service Charges	0.00 *	0.00	0.00
Optional Charges	0.00	76.00	76.00
Toll Charges	0.00	0.00	0.00
Totals	\$0.00	\$76.00	\$76.00

* Non-payment of past due BASIC SERVICE charges may result in disconnection of your local telephone service. Failure to pay the OPTIONAL and TOLL charges will result in cancellation of OPTIONAL services and the loss of access to your TOLL provider(s). Your local telephone service will NOT be disconnected for non-payment of OPTIONAL service or TOLL.

Your payment was applied in the following manner:

Basic Service Payment	0.00
Optional Service Payment	76.00
Toll Payment	0.00
Total Payment	\$76.00



660 - FAIRPOINT COMMUNICATIONS
30 E MAIN ST
WESTFIELD NY 14787



Visit us on the web
www.fairpoint.com

For Customer Service, call 1-800-400-5568

Account Number: 0020011390
Account Name: COUNTY OFFICES
Bill Date: March 1, 2012
Due Date: March 16, 2012

APPROVED FOR PAYMENT

\$ 338.77

BY: [Signature]

DATE: 3/4/2012

JOB #:

0236-54100
Enya

Account Summary**Last Month**

Balance from last statement 336.73
Payment Received 02/15/2012 336.73

Thank You Balance \$ 0.00

This Month

Telephone Charges 241.52
Usage Charges 1.95
Internet Charges 76.95
Federal Univ Svc Charge 16.50
DSL USF Surcharge 1.76
FCC USF Surcharge 0.09

Current Charges \$ 338.77

Total Amount Due \$ 338.77

APPROVED
FOR PAYMENT

MAR 7 2012

PAID

PIC Freeze Available

If you wish to have an indicator placed on your account requiring written notification from you prior to your long distance carrier being changed, you can request a PIC Freeze at no charge. To do so, please call customer service at 800-400-5568.

Current Telephone Service

Non-Payment of Basic Service Charges noted with an asterisk (*) may result in disconnection of your local telephone service. Items without an asterisk (*) denote Optional Service. If an amount has a credit, payment is not due.

Telephone No 850-838-2192 TAYLOR COUNTY EMERGENCY MGMT

Monthly Charges Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
* Access Line - Business	1	21.09	10.54
Includes 50.0000 % Vacation of 10.55 CR			
Directory - Nonpublished Number	1	2.25	1.12
Includes 50.0000 % Vacation of 1.13 CR			
* Subscriber Line Charge - Multi-line	1	9.20	9.20
Subtotal Monthly Charges			\$20.86

The company you have chosen for your interLATA calls (long distance calls outside your local toll calling area) is FairPoint Long Distance

The company you have chosen for your intraLATA calls (long distance calls inside your local toll calling area) is FairPoint Long Distance

Taxes, Surcharges & Fees	Basic Service	Optional Service	Toll Service	Total Tax
Federal Univ Svc Charge	1.65	0.00	0.00	1.65
Subtotal Taxes, Surcharges & Fees				\$1.65

The telephone charges shown above are being billed on behalf of 660 FAIRPOINT COMMUNICATIONS 1-800-400-5568

Telephone No 850-838-2194 TAYLOR COUNTY EMERGENCY MGMT

Monthly Charges Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
* Access Line - Business	1	21.09	10.54
Includes 50.0000 % Vacation of 10.55 CR			
Directory - Nonpublished Number	1	2.25	1.12
Includes 50.0000 % Vacation of 1.13 CR			
* Subscriber Line Charge - Multi-line	1	9.20	9.20
Subtotal Monthly Charges			\$20.86

The company you have chosen for your interLATA calls (long distance calls outside your local toll calling area) is FairPoint Long Distance

The company you have chosen for your intraLATA calls (long distance calls inside your local toll calling area) is FairPoint Long Distance

Taxes, Surcharges & Fees	Basic Service	Optional Service	Toll Service	Total Tax
Federal Univ Svc Charge	1.65	0.00	0.00	1.65
Subtotal Taxes, Surcharges & Fees				\$1.65

The Telephone charges shown above are being billed on behalf of 660 FAIRPOINT COMMUNICATIONS 1-800-400-5568

Telephone No 850-838-2195 TAYLOR CO EMERGENCY MANAGEMENT

Monthly Charges Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
* Access Line - Business	1	21.09	10.54
Includes 50.0000 % Vacation of 10.55 CR			
Directory - Nonpublished Number	1	2.25	1.12
Includes 50.0000 % Vacation of 1.13 CR			
* Subscriber Line Charge - Multi-line	1	9.20	9.20
Subtotal Monthly Charges			\$20.86

The company you have chosen for your interLATA calls (long distance calls outside your local toll calling area) is FairPoint Long Distance

The company you have chosen for your intraLATA calls (long distance calls inside your local toll calling area) is FairPoint Long Distance

Taxes, Surcharges & Fees	Basic Service	Optional Service	Toll Service	Total Tax
Federal Univ Svc Charge	1.65	0.00	0.00	1.65
Subtotal Taxes, Surcharges & Fees				\$1.65

The Telephone charges shown above are being billed on behalf of 660 FAIRPOINT COMMUNICATIONS 1-800-400-5568

Telephone No 850-838-2199 TAYLOR CO EMERGENCY MANAGEMENT

Monthly Charges Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
* Access Line - Business	1	21.09	10.54
Includes 50.0000 % Vacation of 10.55 CR			
Directory - Nonpublished Number	1	2.25	1.12
Includes 50.0000 % Vacation of 1.13 CR			
* Subscriber Line Charge - Multi-line	1	9.20	9.20
Single Service Fee - Business	1	3.95	3.95
Subtotal Monthly Charges			\$20.81

The company you have chosen for your interLATA calls (long distance calls outside your local toll calling area) is FairPoint Long Distance

The company you have chosen for your intraLATA calls (long distance calls inside your local toll calling area) is FairPoint Long Distance

Taxes, Surcharges & Fees	Basic Service	Optional Service	Toll Service	Total Tax
Federal Univ Svc Charge	1.55	0.00	0.00	1.55
Subtotal Taxes, Surcharges & Fees				\$1.65

The Telephone charges shown above are being billed on behalf of 660 FAIRPOINT COMMUNICATIONS 1-800-400-5568

Telephone No 850-838-3361 TAYLOR CO EMERGENCY MANAGEMENT

Monthly Charges Service	Qty	Amount	Total
<i>Charges for 03/01/12-03/31/12 - 1 MONTH</i>			
* Access Line - Business	1	21.09	10.54
Includes 50.0000 % Vacation of 10.55 CR			
Directory - Nonpublished Number	1	2.25	1.12
Includes 50.0000 % Vacation of 1.13 CR			
* Subscriber Line Charge - Multi-line	1	9.20	9.20
Subtotal Monthly Charges			\$20.86

The company you have chosen for your interLATA calls (long distance calls outside your local toll calling area) is FairPoint Long Distance

The company you have chosen for your intraLATA calls (long distance calls inside your local toll calling area) is FairPoint Long Distance

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 002479

CHECK NO. 44219

Account	Purchase Order	Invoice Number	Amount	Description
0226 55401		REG/SPRADLEY	195.00	REGI/STEPHEN SPRADLEY

002479

GOVERNOR'S HURRICANE CONFERENCE

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

CHECK DATE

03/20/12

CHECK NO.

44219

WACHOVIA BANK, N.A.

PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****195.00*

VOID AFTER 180 DAYS
GENERAL FUND

PAY THE SUM OF *****195* DOLLARS AND *NO* CENTS

TO THE
ORDER
OF

GOVERNOR'S HURRICANE CONFERENCE

P.O. BOX 279

TARPON SPRINGS FL 34688-0279

~~** NON-NEGOTIABLE **~~

CHAIR

~~** NON-NEGOTIABLE **~~

CLERK

** NON-NEGOTIABLE **



BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

PO BOX 620

PERRY, FL 32348

GOVERNOR'S HURRICANE CONFERENCE

P.O. BOX 279

TARPON SPRINGS FL 34688-0279

TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
REQUEST FOR VENDOR PAYMENT

RECEIVED

DATE: 3/5/2010

MAR 08 2012
ANGIE MAE MURPHY
CLERK CIRCUIT COURT
TAYLOR COUNTY, FLORIDA

VENDOR NAME:

Governor's Hurricane Conference

MAILING ADDRESS:

**02579*
Governor's Hurricane Conference
PO Box 279
Tarpon Springs, FL 34688-0279

FOR:

Attendance to conference required for grant compliance.
Conference fee

TOTAL:

\$195.00

DEPARTMENT NAME:

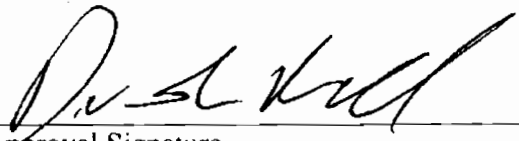
Emergency Management

CHARGE ACCOUNT CODE:

022655401

APPROVED
TAYLOR COUNTY
BOC

MAR 28 2012


Approval Signature

PAID

TRAVEL AUTHORIZATION REQUEST FORM

Taylor County Board of County Commissioners/Employee Form

I am requesting the following Class of travel:

Class A: ☒ Continuous travel of 24 hours or more away from Taylor CountyClass B: ☐ Continuous travel of less than 24 hrs which involves overnight absence from Taylor CountyClass C: ☐ Travel for short or day trips where the traveler is not away from Taylor County overnightRequested By: Stephen Spradley Department: Emergency ManagementName of Conference/Workshop/Event: Governor's Hurricane ConferencePurpose/Benefit to County: Grant Compliance and Disaster Mitigation TrainingLocation/Address of Event: Broward County Convention Center, 1950 Eisenhower Blvd. Fort Lauderdale, FL 33316I Plan to Stay in a Hotel Overnight (Y/N) Where?: Yes, Hilton Fort Lauderdale Marina, 1881 SE 17th Street, Fort Lauderdale, FL 33316I Plan To Depart On: 5/12 at 0800 a.m. /p.m.I Plan To Return On: 5/18 at 2100 a.m. /p.m.I Plan To Travel By: ☐ Personal Vehicle ☐ As a Passenger
☒ County Vehicle ☐ Commercial PlaneCost: Registration \$195 Accommodations \$834 Travel Fuel/Tolls/Parking

I understand that it is my responsibility to fill out all forms correctly and turn them in to Finance in a reasonable time to ensure proper payment can be made. I further understand that if I do not travel, I must call and cancel any hotel reservations and/or conference registration and return the check to the Finance Department.

Employee Signature

APPROVED
County Manager

DATE:

Department Head Signature

DENIED
County Manager

26th Annual

Governor's
Hurricane
Conference

2012 Registration Form

For Office Use Only

(PLEASE DUPLICATE FOR

REGISTRATIONS - PRINT IT

ENLARGE OR REDUCE IT

(NOT STAPLE)

Name: Stephen L. Spradley

REGISTERED

Nickname: Steve

(to be printed on name badge)

Agency: Taylor County Emergency Management

MAR 16 2012

County: Taylor

Address: 591 East US Highway 27

AMERICAN EXPRESS
CREDIT CARD
TAYLOR COUNTY, FLORIDA

City: Perry

State: FL

Zip: 32347

Phone: () 850-838-3575

Fax: () 850-838-3523

Email: em.coordinator@taylorcountygov.com

(your email address will remain confidential)

☐ Training Only (May 13 - 16)

Early \$ 85 if postmarked by March 16

Late \$ 95 if postmarked after March 16

☐ Conference Only (May 16 - 18)

Early \$150 if postmarked by March 16

Late \$165 if postmarked after March 16

☒ Training and Conference (May 13 - 18)

Early \$175 if postmarked by March 16

Late \$195 if postmarked after March 16

☒ Check enclosed made payable to: **Governor's Hurricane Conference®**

Mail to: **Governor's Hurricane Conference, PO Box 279, Tarpon Springs, FL 34688-0279**

CREDIT CARD REGISTRATION: ☐ American Express ☐ MasterCard ☐ Visa ☐ Discover

Account Number _____

Exp. Date _____

Required: Security code on card _____

Complete billing address if different than above _____

Print name as it appears on card _____

Signature required: _____

\$ _____

(total authorized for this registration)

(We cannot process your registration without a signature and an amount authorized.)

Credit card registrations may be mailed or faxed (727-944-2687). Refund requests must be received in writing no later than April 6, 2012. A \$25 per registration processing fee will be applied to all refunds. Receipts sent on request only.

PLEASE RETAIN A COPY OF THIS INFORMATION FOR YOUR RECORDS

For Office Use Only

Registration Information on Reverse

**2012 Agenda of Activities
Greater Fort Lauderdale ♦ Broward County Convention Center**

SUNDAY, MAY 13

10:00 a.m. - 5:00 p.m. - Registration
1:30 p.m. - 3:00 p.m. - Selected Training Sessions
3:00 p.m. - 3:30 p.m. - Break
3:30 p.m. - 5:00 p.m. - Selected Training Sessions

MONDAY, MAY 14

7:30 a.m. - 5:00 p.m. - Registration
8:00 a.m. - 8:30 a.m. - Morning Beverages
8:30 a.m. - 10:00 a.m. - Training Sessions
8:30 a.m. - 5:00 p.m. - Media Room
10:00 a.m. - 10:30 a.m. - Break
10:30 a.m. - Noon - Training Sessions
Noon - 1:30 p.m. - Lunch (on your own)
Noon - 5:00 p.m. - Internet Café - Underwritten by Witt Associates
1:30 p.m. - 3:00 p.m. - Training Sessions
3:00 p.m. - 3:30 p.m. - Break
3:30 p.m. - 5:00 p.m. - Training Sessions

TUESDAY, MAY 15

8:00 a.m. - 8:30 a.m. - Morning Beverages
8:00 a.m. - 5:00 p.m. - Registration
8:00 a.m. - 5:00 p.m. - Internet Café - Underwritten by Witt Associates
8:30 a.m. - 10:00 a.m. - Training Sessions
8:30 a.m. - 5:00 p.m. - Media Room
9:00 a.m. - Noon - Florida Insurance Council Partners in Recovery Meeting
10:00 a.m. - 10:30 a.m. - Break
10:30 a.m. - Noon - Training Sessions
Noon - 1:30 p.m. - Lunch (on your own)
1:30 p.m. - 3:00 p.m. - Training Sessions
3:00 p.m. - 3:30 p.m. - Break
3:30 p.m. - 5:00 p.m. - Training Sessions

WEDNESDAY, MAY 16

8:00 a.m. - 8:30 a.m. - Morning Beverages
8:00 a.m. - 5:00 p.m. - Registration
8:00 a.m. - 5:00 p.m. - Internet Café - Underwritten by Witt Associates
8:30 a.m. - 10:00 a.m. - Training Sessions
8:30 a.m. - 5:00 p.m. - Media Room
9:30 a.m. - 6:00 p.m. - Exhibits
10:00 a.m. - 10:30 a.m. - Break
10:30 a.m. - Noon - Training Sessions
Noon - 1:30 p.m. - Complimentary Lunch in Exhibit Hall
1:30 p.m. - 4:00 p.m. - General Session
4:00 p.m. - 6:00 p.m. - Reception in Exhibit Hall

THURSDAY, MAY 17

8:00 a.m. - 8:30 a.m. - Morning Beverages
8:00 a.m. - Noon - Exhibits
8:00 a.m. - 4:00 p.m. - Registration
8:00 a.m. - 5:00 p.m. - Internet Café - Underwritten by Witt Associates
8:30 a.m. - 10:00 a.m. - Workshops
8:30 a.m. - 5:00 p.m. - Media Room
10:00 a.m. - 10:30 a.m. - Break
10:30 a.m. - Noon - Workshops
Noon - 1:30 p.m. - Awards Luncheon (included in Registration Fee)
2:00 p.m. - 3:00 p.m. - Workshops
3:00 p.m. - 3:30 p.m. - Break
3:30 p.m. - 5:00 p.m. - Workshops

FRIDAY, MAY 18

8:00 a.m. - 8:30 a.m. - Morning Beverages
8:00 a.m. - Noon - Internet Café - Underwritten by Witt Associates
8:30 a.m. - 10:00 a.m. - Workshops
8:30 a.m. - 12:30 p.m. - Media Room

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 000065

CHECK NO. 44106

Account	Purchase Order	Invoice Number	Amount	Description
0226 55210		5092272	41.46	TAY. CO. #789-869-795-3

000065

CHEVRON AND TEXACO CARD SERVICES

BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

P.O. BOX 620

PERRY, FL 32348

GENERAL FUND

CHECK DATE

03/05/12

CHECK NO.

44106

WACHOVIA BANK, N.A.

PERRY, FL 32347

61-2/630
00783

AMOUNT

\$*****41.46*

VOID AFTER 180 DAYS
GENERAL FUND

PAY THE SUM OF *****41* DOLLARS AND *46* CENTS

TO THE
ORDER
OF

CHEVRON AND TEXACO CARD SERVICES

CHEVRON U.S.A., INC.

P.O. BOX 70887

CHARLOTTE NC 28272-0887

~~**NON-NEGOTIABLE**~~

CHAIR

~~CANON-NEGOTIABLE~~

CLERK

** NON-NEGOTIABLE **



BOARD OF COUNTY COMMISSIONERS

TAYLOR COUNTY, FL

PO BOX 620

PERRY, FL 32348

CHEVRON AND TEXACO CARD SERVICES

CHEVRON U.S.A., INC.

P.O. BOX 70887

CHARLOTTE NC 28272-0887

CHEVRON AND TEXACO
BUSINESS CARD
PO BOX 921729
NORCROSS, GA 30010

CUSTOMER STATEMENT

RECEIVED



For billing questions call: (866) 435-3201

Manage your account on-line at www.chevrontexacobusinesscard.com

FEB 27 2012



887

ANNE MAE MURPHY
CLERK CIRCUIT COURT
TAYLOR COUNTY FLORIDA

Account Number 7898697953

STATEMENT NUMBER 33287693

PERIOD STARTING 01/22/2012

PERIOD ENDING 02/21/2012

STATEMENT DATE 02/22/2012

DUE DATE 03/15/2012

PAGE 1 of 1

TAYLOR COUNTY BD OF COMM
PO BOX 620
PERRY FL 32348-0620

For Change of Address, please contact Customer Service at (866) 435-3201.

Spend Limit:	Previous Balance:	Payments/Credits:	New Charges:	Amount Due:
\$1,800.00	\$0.00	\$0.00	\$41.46	\$41.46

Date	Reference #	Description	
02/22/2012	562311	Fleet # 937640 Name: TAYLOR COUNTY BD OF COMM	\$41.46

APPROVED

MAR 15 2012

There are thousands of Chevron and Texaco locations ready to serve you and your driver. To locate a Chevron or a Texaco in your area, please visit chevrontexacobusinesscard.com, and click on "Find a Chevron" or "Find a Texaco" in the top navigation menu.

PAID

FOR PROPER PAYMENT POSTING, PLEASE INCLUDE ONLY CHECK AND REMITTANCE COPY BELOW IN THE ENVELOPE PROVIDED.
ANY ADDITIONAL CORRESPONDENCE SHOULD BE DIRECTED TO THE ADDRESS IN THE TOP LEFT AREA OF THIS STATEMENT

CHEVRON AND TEXACO
BUSINESS CARD
PO BOX 921729
NORCROSS, GA 30010

VEHICLE MANAGEMENT REPORT



For billing questions call: (866) 435-3201
Manage your account on-line at www.chevrontexacobusinesscard.com

ACCOUNT NUMBER: 7898697953
REPORT DATE: 02/22/2012
REFERENCE #: 562311

RECEIVED

FEB 27 2012

ANNIE MAE MURPHY
CLERK CIRCUIT COURT
TAYLOR COUNTY, FLORIDA

TAYLOR COUNTY BD OF COMM
PO BOX 620
PERRY FL 32348-0620

PERIOD START: 01/22/2012

PERIOD END: 02/21/2012

TOTAL NEW BILL GROUP CHARGES \$41.46

TOTAL NEW CHARGES \$41.46

PRODUCT	QUANTITY	GROSS AMOUNT	EXEMPT TAXES		SALES	NET TOTAL
			FEDERAL	STATE		
Unleaded	11.927	\$43.64	-\$2.18	\$0.00	\$0.00	\$41.46
Total Purchases	11.927	\$43.64	-\$2.18	\$0.00	\$0.00	\$41.46

Transaction Detail for - TAYLOR COUNTY BD OF COMM; 01/22/2012 - 02/21/2012

DATE	TIME	REFERENCE/ INVOICE	SITE	DRIVER ID	PRODUCT	QTY	PPG	NET AMOUNT	ODOMTR	MILES	MPG	CPM
02/10	12:16	5092272	208950		Unleaded	11.927	3.659	\$41.46	0	0	0.0	0.00
TOTALS						11.927		\$41.46				
TOTALS						11.927		\$41.46				

SITE LEGEND

SITE #	SITE NAME	ADDRESS	CITY	STATE
208950	KANGAROO EXPRESS	1520 20WILIAMSON	ORMOND BEACH	FL

PAID

Kangaroo Express 2574
1520 STATE RD 40
ORMOND BEACH, FL 321
385-572-1686

PAID
SALES # 558
CIBUSINESS
INV # 5092272

AUTH # 482324
DATE 02/10/12 12:16
PUMP # 05
PRODUCT: UNLD
GALLONS: 11.927
PRICE/G: \$ 3.659
FUEL SALE \$ 43.64
898581 NA, TAYLO
R COUNTY BD OF CO
MM

THANK YOU
HAVE A NICE DAY

APPROVED FOR PAYMENT

\$ 43.64

BY: D. S. Urell

DATE: 2/16/12

ACCT#: 0226-55210

ACCT NAME: EMPA Petroleum

PAID

BOARD OF COUNTY COMMISSIONERS

VENDOR NO. 5793

CHECK NO. 43876

Account	Purchase Order	Invoice Number	Amount	Description
0226 54000		HINKEL/4NITE	556.00	DUSTIN HINKEL 2/6-2/9

5793

HILTON DAYTONA BEACH OCEAN WALK VIL

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL
P.O. BOX 620
PERRY, FL 32348
GENERAL FUND

CHECK DATE

01/17/12

CHECK NO.

43876

WACHOVIA BANK, N.A.
PERRY, FL 32347

63-2/630
00783

AMOUNT

\$*****556.00*

VOID AFTER 180 DAYS
GENERAL FUND

PAY THE SUM OF ***556* DOLLARS AND *NO* CENTS**

TO THE
ORDER
OF

HILTON DAYTONA BEACH OCEAN WALK VIL
100 NORTH ATLANTIC AVENUE
DAYTONA BEACH FL 32118

~~** NON-NEGOTIABLE **~~
CHAIR
~~CANON NEGOTIABLE~~
CLERK

**** NON-NEGOTIABLE ****



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FL
PO BOX 620
PERRY, FL 32348

HILTON DAYTONA BEACH OCEAN WALK VIL
100 NORTH ATLANTIC AVENUE
DAYTONA BEACH FL 32118

**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
REQUEST FOR VENDOR PAYMENT**

DATE: 1/17/12

VENDOR NAME:

#5793

HILTON DAYTONA BEACH OCEAN WALK
VILLAGE (5793)

MAILING ADDRESS:

100 North Atlantic Avenue
Daytona Beach, Florida 32118

FOR:

FEPA Annual Meeting Hotel
Attendance is required by Base Grant Scope of Work

TOTAL:

139*4 nights -
\$556.00

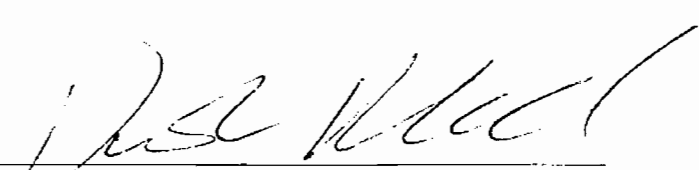
DEPARTMENT NAME:

2/6/12 - 2/9/12

0226 Emergency
Management

CHARGE ACCOUNT CODE:

0226-54000


Approval Signature

PAID

*Please Deliver
Check to
Dustin Hinkel*

TRAVEL AUTHORIZATION REQUEST FORM

Taylor County Board of County Commissioners/Employee Form

I am requesting the following Class of travel:

Class A: ☒ Continuous travel of 24 hours or more away from Taylor County

Class B: ☐ Continuous travel of less than 24 hrs which involves overnight absence from Taylor County

Class C: ☐ Travel for short or day trips where the traveler is not away from Taylor County overnight

Requested By: Dustin Hinkel **Department:** Emergency Management

Name of Conference/Workshop/Event: FEPA Annual Conference

Purpose/Benefit to County: Attendance is required in base grant scope of work

Location/Address of Event: 100 N Atlantic Ave, Daytona Beach, FL 32118

I Plan to Stay in a Hotel Overnight (Y/N) Where?: Yes, Hilton Daytona Beach Ocean Walk Village

I Plan To Depart On: 2/6/12 at 0800 a.m./p.m.

I Plan To Return On: 2/10/12 at 1700 a.m./p.m.

I Plan To Travel By: ☐ Personal Vehicle ☐ As a Passenger

☒ County Vehicle ☐ Commercial Plane

Cost: Registration \$225 Accommodations \$556 Travel FUEL

I understand that it is my responsibility to fill out all forms correctly and turn them in to Finance in a reasonable time to ensure proper payment can be made. I further understand that if I do not travel, I must call and cancel any hotel reservations and/or conference registration and return the check to the Finance Department.

Dustin Hinkel
Employee

Dustin Hinkel
Department Head Signature

James H. Brown
APPROVED
County Manager

DENIED
County Manager

DATE: 1/17/12

***MUST BE FILLED OUT BY ANY EMPLOYEE OR COMMISSIONER REQUESTING TRAVEL EXPENSES**



Florida Emergency Preparedness Association

2012 Annual Meeting and Work Session

Agenda at a Glance

(all times subject to change due to speaker availability)

Sunday, February 5, 2012

3:00 pm to 6:00 pm – Registration Desk Open

3:30 pm to 5:00 pm – FEPA Certification Commission

Monday, February 6, 2012

7:30 am to 5:00 pm – Registration Desk Open

Training Sessions

Liaison Officer (Day 1 of 2) – 8:30 am to 5:00 pm

ICS/EOC Interface (Day 1 of 1 ½) – 8:30 am to 5:00 pm

Floodplain Management "Short Course" (also serves as the "Refresher Course" for Certified Floodplain Manager Exam) (Day 1 of 1 ½) – 8:30 am to 5:00 pm

FEPA Special Event

Florida Functional Needs Support Services Summit – 1:30 pm to 5:00 pm
(Continues on Tuesday, February 7, 2012)

Tuesday, February 7, 2012

7:30 am to 5:00 pm – Registration Desk Open

FEPA Special Event

Florida Functional Needs Support Services Summit (Continued) – 8:30 am to 12:30 pm

Training Sessions

Liaison Officer (Day 2 of 2) – 8:30 am to 5:00 pm

ICS/EOC Interface (Day 2) – 8:30 am to Noon

Floodplain Management “Short Course” (Day 2) – 8:30 am to Noon

HSEEP Toolkit Refresher Training – 1:30 pm to 3:30 pm

FEPA Member Services/New Member Orientation – 1:30 to 3:30 pm

Social Media in Emergency Management Roundtable – 3:30 pm to 5:00 pm

Volunteer Organizations Active in Disasters (VOAD) Meeting – 3:30 pm to 5:00 pm

FEPA Board of Directors Meeting – 3:30 pm to 5:00 pm

Wednesday, February 8, 2012

7:30 am to 5:00 pm – Registration Desk Open

7:30 am to 10:30 am – Certified Floodplain Manager Exam

(Pre-registration to sit for the CFM exam is required through the Association of State Floodplain Managers – www.floods.org or contact by email at CFM@floods.org)

8:30 am to 10:00 am – FEPA General Membership Annual Business Meeting

10:30 am to Noon – FEPA 2012 Annual Meeting and Work Session Opening Session

Welcome and Introductions – Jerry Smith, FEPA President

Keynote Speaker – Robert Stevenson, Motivational Speaker and Humorist

Noon to 1:30 pm – Lunch

1:30 pm to 3:00 pm – Workshop Sessions Group 1

Next Generation Communications Technology and Available Communications Funding Sources

National Weather Services – Storm Surge Software/NWS Storm Survey

Special Events Planning – Case Studies – The Palm Beach Marathon and the Republican National Convention

Planning and Response for Radiological Transportation Incidents

Conflict Resolution: Holding VOAD’s Feet to the Fire

3:30 pm to 5:00 pm – Workshop Sessions Group 2

How to Complete a Successful FEPA Certification Application

Emergency Response to Railroad Incidents

Community Rating System

Fuel Supply in Times of Crisis

FEMA Integrated Public Alert and Warning System

Thursday, February 9, 2012

7:30 am to 5:00 pm – Registration Desk Open

8:30 am to Noon – General Session

FEPA Annual Awards Ceremony

Florida FNSS Summit – Summary of Discussion and Action Items

Alabama Tornadoes

Robert Kniphfer, Director

Jefferson County Alabama Emergency Management Agency

Noon to 1:30 pm – Lunch

1:30 pm to 3:00 pm – Workshop Sessions – Group 3

Municipal Emergency Management Roundtable

Cuban Oil Drilling Update

Higher Education Emergency Management Programs

Disaster Case Management

3:00 pm to 3:30 pm – Break

3:30 pm to 5:00 pm – Workshop Sessions – Group 4

FEPA/DEM – Instructor Recognition Program

Legislative Update

The Emergency Manager in Field Operations

Preparing Limited English Proficient Populations for Disasters

Friday, February 10, 2012 – 8:30 am to 11:00 am

Installation of 2012 FEPA Officers

Closing Session – Bryan Koon, Director, Division of Emergency Management (invited)

Closing Remarks and Announcements

Adjournment



FEPA 2011 ANNUAL MEETING AND WORK SESSION

TRAINING REGISTRATION FORM

Student Name: _____ Dustin Hinkel _____

Organization: _____ Taylor County EM _____

Address: _____ 201 E Green St _____

City, State, Zip _____ Perry, FL 32347 _____

Telephone: _____ 850-838-3500 ext 7 _____

Email Address: _____ dustin.hinkel@taylorcountygov.com _____

Please indicate which course(s) you would like to attend in order of preference (1, 2, 3, 4) with 1 as your most preferred course. You must attend all sections of multi-day course offerings for credit!

All Hazards Liaison Officer (LOFR) I-956

2 Days

8:00 am – 5:00 pm – (Monday and Tuesday)

16 Hours

**(Note: Prerequisites – ICS 100, 200, 300, 700 – Required
ICS 400 Recommended)**

This course is designed to provide local and State-level emergency responders with a robust understanding of the duties, responsibilities, and capabilities of an effective Liaison Officer (LOFR) on an All-Hazards Incident Management Team (AHIMT). Exercises, simulations, discussions, and a final exam enable participants to process and apply their new knowledge.

**Incident Command System/Emergency Operations Center Interface
(ICS/EOC Interface G-191)**

1 1/2 Days

8:00 am – 5:00 pm Monday and 8:00 am – Noon Tuesday

12 Hours

This course provides an opportunity for participants to begin developing an ICS/EOC interface for their community. The course reviews ICS and EOC responsibilities and functions and depends heavily on exercises and group discussions to formulate the interface.

Certified Floodplain Manager Refresher Class

1 ½ days

8:00 am - 5:00 pm Monday and 8:00 am - Noon Tuesday

12 Hours

The Certified Floodplain Manager (CFM) exam measures knowledge of a community's responsibilities under the National Flood Insurance Program and related floodplain management topics and techniques. This training will provide an overview of floodplain management requirements under the NFIP and serves as a refresher study workshop for those preparing to take the National CFM exam.

FEPA Functional Needs Support Services Summit

1

1 day

1:00 pm - 5:00 pm Monday and 8:00 am - Noon Tuesday

Functional Needs Support Services (FNSS) requirements for emergency shelter operations and other public emergency functions and services are a significant topic of interest across the nation. Federal FNSS guidance and interpretations have prompted an intense and in depth policy discussion among Florida emergency managers and the communities they serve. Come hear the latest on progress to understand and implement FNSS guidelines from state and federal subject matter experts.

**Homeland Security Exercise Evaluation Program (HSEEP)
Toolkit Training – Two Sessions (Please select one session)**

10:30 am - Noon Tuesday

OR 1:30 pm - 3:00 pm Tuesday

The HSEEP Toolkit is an interactive, on-line system for exercise scheduling, design, development, conduct, evaluation and improvement planning. The HSEEP Toolkit is not a system, but rather a collection of systems and tools. Course instructors will demonstrate use of the system and best practices for using the Toolkit for emergency exercises.

**What is a FEPA? – Your Role in Florida's Premier Disaster
Preparedness Organization**

1

1:30 pm - 3:00 pm Tuesday

If this is your first time attending the Annual Meeting, or you are a new FEPA member or a current member looking for ways to get more involved, this session is designed just for you! This training will focus on the benefits of FEPA membership, opportunities for you to grow as an emergency management professional, networking opportunities and opportunities for you to become part of FEPA's ongoing commitment to excellence in the disaster preparedness fields.

Social Media – The Path to Policy

1

3:30 pm - 5:00 pm Tuesday

This interactive training session will explore policy issues related to the use and non-use of Social Media by Emergency Management agencies. Procedural controls, usage policies, security and audit issues and more will be explored. Please bring your best practices, practical applications and successful procedures to share with others.

Please complete form and email it to erainey@fepa.org by January 20, 2012

Questions: 850-274-1835

THANK YOU

Item #	Deliverables	Mid Year Review		End of Year Review	
		In Work		In Work	
		Complete		Complete	
		Due Date Missed		Due Date Missed	
1	<p><u>COORDINATION AND COLLABORATION</u> - Utilizing one or more of the below elements, county emergency management agencies will have an ongoing process that provides for coordinated and collaborated input in the preparation, implementation, evaluation and revision of emergency management programs.</p> <p>A) No later than 30 days after each event/conference/workshop/meeting, counties are to provide an agenda or a copy of the certificate to show participation in the following during this contract period (July 1, 2011 – June 30, 2012), for those who attend</p> <ul style="list-style-type: none"> -Quarterly Regional Coordination Meetings -Current Issues in Emergency Management (CIEM) -Florida Governor's Hurricane Conference or National Hurricane Conference -Florida Emergency Preparedness Association Annual Meeting -Florida Emergency Preparedness Association Mid Year Work Session -Local Mitigation Strategy (LMS) Workshops -Professional Development Conferences & Training <p>B) The County will update and submit changes to the County Contact Form, to include County Officials annually or as changes occur. This form will be available at a password protected website. For the page link, usernames and passwords, contact your Regional Coordinator.</p> <p>C) The County will hold at least one (1) Emergency Operations Center (EOC) concept of operations meeting to include Emergency Support Function (ESF) and community partners prior to the start of hurricane season.</p> <p>D) The County will hold at least one (1) Recovery Strategy meeting to include the appropriate ESF, Non Government Partners (NGO) and community partners prior to the start of hurricane season.</p>				
Deliverable Status Comments:					



Hilton Daytona Beach Resort/Ocean Walk Village
 100 North Atlantic Avenue, Daytona Beach, Florida, 32118, USA
 1-386-254-8200

This hotel is 100% non-smoking.

Reservation Confirmation # 3453014855

Hotel

Hilton Daytona Beach Resort/Ocean Walk Village
 100 North Atlantic Avenue
 Daytona Beach, Florida 32118
 USA
 Phone: 1-386-254-8200

Stay Information

Arrival: Monday, 06 Feb 2012
 Departure: Friday, 10 Feb 2012
 1 room for 4 nights

Early check-in cannot be guaranteed. Contact the hotel to inquire about early check-in or late check-out. Hotel check-in time is 4:00 pm and check-out is at 12:00 pm.

Room and Plan Selection

Room:

1 adult
 2 QUEEN BEDS OCEANFRONT
 Price (4 nights x 139.00)
 Taxes
 Room Subtotal
 FL EMERGENCY PREPARE

556.00
 68.50
 625.52

Total for stay:

~~\$625.50 USD~~

~~556.00~~

Guest Information

Guest name: DUSTIN HINKEL
 Hilton #: 721768995
 Address type: Home
 Address: On file
 Email: On file
 Phone: On file
 Comments: On file

- Request room away from elevator

Room preferences: Non-smoking, 1 King bed. Your preferences have been submitted with your reservation and are subject to hotel availability.

Payment Information

Card type: MasterCard
 Card number: *****1789
 Expiration: Sep 2014

PAID

Driving directions

To our hotel: From North: Take I-95 South to Daytona Beach Exit 261-A. Go East on International Speedway Boulevard. (Route 92) 6.5 miles/10.4 kilometers. Turn left (North) on Atlantic Avenue (A1A). Hotel is five blocks on the right. From South: I-95 North To Daytona Beach Exit 261. East on International Speedway Boulevard. (Route 92) 6.5 miles/ 10.4 kilometers. Turn left (north) on Atlantic Avenue (A1A), and the hotel is five blocks on the right. From West: I-4 east to I-95 North Exit 261. East on International Speedway Boulevard. (Route 92) 6.5 miles/ 10.4 kilometers. Turn left (north) on Atlantic Avenue (A1A), and the hotel is five blocks on the right.

From Daytona Beach Regional Airport: Take a right (East) onto International Speedway Boulevard (Route 92) 5 miles/8 kilometers. Turn left (north) on Atlantic Avenue (A1A) Hotel is five blocks on the right.

Rules & Restrictions

Taxes

12.50 % per room per night

Guarantee Policy

There is a credit card required for this reservation.

If you use a debit/credit card to check in, a hold may be placed on your card account for the full anticipated amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such hold may not be released for 72 hours from the date of check-out or longer at the discretion of your card issuer.

Cancellation Policy

If you wish to cancel, please do so 3 days prior to arrival to avoid cancellation penalties.

At check in, the front desk will verify your check-out date. Rates quoted are based on check-in date and length of stay. Should you choose to depart early, price is subject to change.

We reserve the right to cancel or modify reservations where it appears that a customer has engaged in fraudulent or inappropriate activity or under other circumstances where it appears that the reservations contain or resulted from a mistake or error.

Totals listed here are estimated based on current taxes and exchange rates (if applicable) and do not include additional fees/charges that may be incurred during your stay.

Services provided for an additional charge

Parking charges: Self parking - \$10.00, Plus Tax - Off Site. Valet parking - \$17.00, Plus tax

- In-Room Wired Internet: \$9.95. Complimentary for HHonors Gold & Diamond
- Public Wireless Internet: Complimentary
- Pets allowed, \$50.00 non-refundable fee, 75 lbs maximum

1/17/12
11:11

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Stephen Tullos, Administrator of Taylor CHD, to submit 2nd Quarter Variance Reports and 2nd Quarter Amendments of the Core Contract.

Meeting Date:

May 15, 2012

Statement of Issue: Submit Variance Report documents and request approval of 2nd Quarter

Amendments of Core Contract between BOCC and CHD.

Recommendation: Consent item

Fiscal Impact: \$ 0

Budgeted Expense: Yes ☒ No ☐ N/A ☐

Submitted By: Dawn Gunter for Stephen Tullos, Administrator

Contact: Dawn Gunter 584-5087, # ext. 131 or Stephen Tullos ext. 142

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: _____

- Options:**
1. _____
 2. _____
- Attachments:**
1. Variance Reports for 2nd Quarter
 2. Amendments for 2nd Quarter



Rick Scott
Governor

Steven L. Harris, M.D., M.Sc.
Interim State Surgeon General

April 16, 2012

The Honorable Pat Patterson, Chairman
Taylor County Board of County Commissioners
Post Office Box 620
Perry, FL 32348

Dear Commissioner Patterson:

Enclosed are reports of activities and expenditures of the Taylor County Health Department for the second quarter of the State/County contract year October 1, 2011 to September 30, 2012. Chapter 154, Florida Statutes, and the State/County contract require that these reports be submitted to the board on a quarterly basis. The following sub-reports produced by the Health Management System (HMS) are enclosed.

- 1) DE385L1—"Contract Management Variance Report", which reports the variance in actual expenditures for the reporting period and compared to the planned expenditure levels. An explanation and action plan for program variances greater than or less than 25 percent and whose total dollar difference is greater than 3 percent of the total expenditures for the level of service that the program falls under, is attached to this report.
- 2) DE580L1—"Analysis of Fund Equities", which reports revenue for the reporting period by source and the balance in the County Health Department (CHD) Trust Fund.

A summary of the two reports is as follows:

Program Area	Number of Clients Served	Number of Services Provided	Actual Expenditure	Planned Expenditure	Percent of Variance
<i>Communicable Disease</i>	594	1,011	\$16,265	\$24,995	-34.93%
<i>Primary Care</i>	1,634	31,947	\$473,005	\$504,301	-6.21%
<i>Environmental Health</i>	55	151	\$31,708	\$31,921	-0.67
CHD Total	2,283	33,109	\$520,977	\$561,217	-7.17%

Should you have any questions regarding this reporting period, please feel free to call me at 584-5087, extension 142.

Sincerely,

Stephen Tullos, Administrator
Taylor County Health Department

Enclosures
cc: Beth Benton

Taylor County Health Department
1215 North Peacock Avenue
Perry, Florida 32347

Stephen C. Tullos
Administrator
(850) 584-5087

Florida Department of Health County Health Department

Contract Management System

Variance Report

Taylor CHD for Report Period 1/2012 to 3/2012

Run date: 04/16/2012

Program Component / Title	F T E S			Clients or Units			Visits or Services			Expenditures		
	Reported	Planned	Percent Variance	Reported	Planned	Percent Variance	Reported	Planned	Percent Variance	Reported	Planned	Percent Variance
1 Immunization	0.98	1.02	-3.92	54	330	-83.64	136	426	-68.08	\$9,272	\$8,292	11.81
2 Sexually Trans. Dis.	0.21	0.24	-12.50	38	33	15.15	136	126	7.94	\$3,246	\$3,735	-13.09
3 AIDS	0.00	0.14	-100.00	0	21	-100.00	0	36	-100.00	\$881	\$10,096	-91.28
4 Tuberculosis	0.10	0.08	25.00	22	18	22.22	60	111	-45.95	\$219	\$549	-60.09
6 Comm. Dis. Surv.	0.12	0.09	33.33	0	0		0	0		\$1,308	\$1,365	-4.21
9 Hepatitis	0.00	0.00		1	0		2	3	-33.33	\$0	\$0	
16 Preparedness and Response	0.01	0.05	-80.00	0	0		0	0		(\$9)	(\$7)	24.29
80 Vital Records	0.10	0.10	0.00	479	441	8.62	677	660	2.58	\$1,348	\$965	39.70
Communicable Disease Total	1.52	1.72	-11.63	594	843	-29.54	1,011	1,362	-25.77	\$16,265	\$24,995	-34.93
10 Chronic Disease Prevention Pro	0.41	0.33	24.24	0	48	-100.00	0	6	-100.00	\$9,932	\$7,986	24.36
12 Tobacco Use Intervention	2.01	2.15	-6.51	0	0		8	21	-61.90	\$26,694	\$29,854	-10.58
21 WIC	0.00	0.00		887	0		887	0		\$264	\$560	-52.94
23 Family Planning	3.83	4.82	-20.54	118	207	-43.00	646	471	37.15	\$45,092	\$52,925	-14.80
25 Improved Pregnancy Outcome	1.40	1.41	-0.71	21	24	-12.50	498	267	86.52	\$24,363	\$20,689	17.76
27 Healthy Start Prenatal	1.98	2.71	-26.94	28	27	3.70	942	444	112.16	\$23,958	\$35,149	-31.84
29 Comprehensive Child Health	0.66	0.13	407.69	48	21	128.57	192	93	106.45	\$4,154	\$6,056	-31.41
31 Healthy Start Child	1.16	0.76	52.63	24	6	300.00	748	255	193.33	\$15,042	\$12,721	18.24
34 School Health	9.00	9.77	-7.88	0	0		24,832	23,145	7.29	\$128,333	\$130,057	-1.33
37 Comprehensive Adult Health	6.74	8.21	-17.90	202	249	-18.88	1,192	681	75.04	\$104,536	\$117,025	-10.67
38 Community Health Development	0.17	0.29	-41.38	0	0		0	0		\$1,053	\$673	56.51
40 Dental Health	4.93	4.95	-0.40	306	345	-11.30	2,002	843	137.49	\$89,584	\$90,606	-1.13
Primary Care Total	32.29	35.53	-9.12	1,634	927	76.27	31,947	26,226	21.81	\$473,005	\$504,301	-6.21
Water & Onsite Sewage	2.08	2.06	0.97	39	39	0.00	117	99	18.18	\$30,919	\$30,838	0.26
Facility Programs	0.15	0.21	-28.57	16	15	6.67	34	36	-5.56	\$771	\$989	-21.99
Groundwater Contamination Program	0.00	0.00		0	0		0	0		\$0	\$0	
Community Hygiene	0.03	0.02	50.00	0	0		0	6	-100.00	\$17	\$94	-81.41
Environmental Health Total	2.26	2.29	-1.31	55	54	1.85	151	141	7.09	\$31,708	\$31,921	-0.67
Grand Total	36.07	39.54	-8.78	2,283	1,824	25.16	33,108	27,729	19.40	\$520,977	\$561,217	-7.17

Florida Department of Health County Health Department

Contract Management System

Analysis of Fund Equities

Taylor County for Report Period 7/2011 to 3/2012

Run date: 04/05/2012

		State	County	Total
Fund Balance 07/11		\$83,133.73	(\$259,419.34)	(\$176,285.61)
Revenue Contract - YTD				
Communicable Disease				
001009	Debit Memo - Bad Checks	\$0.00	(\$0.73)	(\$0.73)
001029	3rd Party Reimbursements	\$0.00	(\$6,513.22)	(\$6,513.22)
001077	Clinic Fee - County	\$0.00	(\$4,126.85)	(\$4,126.85)
001078	MEDICAID ADMINISTRATION OF VACCINE	(\$435.19)	(\$435.19)	(\$870.38)
001087	MEDICAID STD	(\$2,177.85)	(\$2,765.06)	(\$4,942.91)
001114	Vital Statistics - Birth Certificate	\$0.00	(\$10,286.00)	(\$10,286.00)
001115	Vital Statistics - Death Certificate	\$0.00	(\$6,630.00)	(\$6,630.00)
004010	Cash Overage Shortage	\$0.00	(\$0.59)	(\$0.59)
005041	Interest Earned - State Investment Account	\$0.00	(\$202.80)	(\$202.80)
007000	Federal Grants	(\$7,777.04)	\$0.00	(\$7,777.04)
007055	ARRA Federal Grant - Schedule C	(\$8,135.03)	\$0.00	(\$8,135.03)
008034	BCC Contribution from General Fund	\$0.00	(\$3,564.78)	(\$3,564.78)
012021	Service Charge on Returned Check	\$0.00	(\$2.49)	(\$2.49)
015010	Transfers Within Agency	(\$1,083.37)	\$0.00	(\$1,083.37)
015040	CATEGORICAL GENERAL REVENUE	(\$3,758.00)	\$0.00	(\$3,758.00)
015050	NON CATEGORICAL GENERAL REVENUE	(\$17,417.21)	\$0.00	(\$17,417.21)
015060	Non-Categorical Tobacco Rebasing	(\$220.04)	\$0.00	(\$220.04)
018000	Refunds	(\$165.53)	(\$138.12)	(\$303.65)
Communicable Disease Subtotal		(\$41,169.25)	(\$34,665.85)	(\$75,835.10)
Primary Care				
001009	Debit Memo - Bad Checks	\$0.00	(\$9.66)	(\$9.66)
001029	3rd Party Reimbursements	\$0.00	(\$42,420.47)	(\$42,420.47)
001075	Medicaid - School Health Certified Match	(\$13,575.77)	(\$17,236.23)	(\$30,812.00)
001077	Clinic Fee - County	\$0.00	(\$18,402.69)	(\$18,402.69)
001082	MEDICAID DENTAL	(\$138,264.56)	(\$175,545.16)	(\$313,809.72)
001083	Medicaid-Family Planning	(\$6,533.33)	(\$58,799.93)	(\$65,333.25)
001090	Medicare - Part B	\$0.00	(\$14,493.29)	(\$14,493.29)
001191	MEDICAID MATERNITY	(\$32,406.54)	(\$41,144.40)	(\$73,550.94)
001192	MEDICAID COMPREHENSIVE CHILD	(\$8,800.57)	(\$11,173.49)	(\$19,974.06)
001193	MEDICAID COMPREHENSIVE ADULT	(\$18,854.19)	(\$23,937.88)	(\$42,792.07)
001208	Medipass Case Management Fee	(\$817.00)	(\$817.00)	(\$1,634.00)
004010	Cash Overage Shortage	\$0.00	(\$7.73)	(\$7.73)
005041	Interest Earned - State Investment Account	\$0.00	(\$2,673.32)	(\$2,673.32)
007000	Federal Grants	(\$133,898.29)	\$0.00	(\$133,898.29)
008034	BCC Contribution from General Fund	\$0.00	(\$46,990.22)	(\$46,990.22)
008050	School Board Contribution	\$0.00	(\$25,136.45)	(\$25,136.45)
011000	Grants and Donations	\$0.00	(\$61,966.74)	(\$61,966.74)
011001	Healthy Start Coalition	\$0.00	(\$110,925.70)	(\$110,925.70)
012021	Service Charge on Returned Check	\$0.00	(\$32.86)	(\$32.86)
015010	Transfers Within Agency	(\$96,785.30)	\$0.00	(\$96,785.30)
015040	CATEGORICAL GENERAL REVENUE	(\$153,000.00)	\$0.00	(\$153,000.00)
015050	NON CATEGORICAL GENERAL REVENUE	(\$235,193.92)	\$0.00	(\$235,193.92)
015060	Non-Categorical Tobacco Rebasing	(\$2,971.35)	\$0.00	(\$2,971.35)
015075	Transfer of Federal Grant from Another Agency	(\$80,870.26)	\$0.00	(\$80,870.26)
018000	Refunds	(\$2,235.18)	(\$1,820.69)	(\$4,055.86)

Florida Department of Health County Health Department

Contract Management System

Analysis of Fund Equities

Taylor County for Report Period 7/2011 to 3/2012

Run date: 04/05/2012

	State	County	Total
Primary Care Subtotal	(\$924,206.26)	(\$653,533.90)	(\$1,577,740.16)
Environmental Health			
001009 Debit Memo - Bad Checks	\$0.00	(\$2.10)	(\$2.10)
001020 Environmental Health Permits	(\$9,615.90)	\$0.00	(\$9,615.90)
001092 Environmental Health Fee - State	(\$29,242.20)	\$0.00	(\$29,242.20)
001094 Environmental Health Fee - County	\$0.00	(\$3,470.00)	(\$3,470.00)
004010 Cash Overage Shortage	\$0.00	(\$1.68)	(\$1.68)
005041 Interest Earned - State Investment Account	\$0.00	(\$581.65)	(\$581.65)
007000 Federal Grants	(\$1,287.96)	\$0.00	(\$1,287.96)
008034 BCC Contribution from General Fund	\$0.00	(\$10,224.00)	(\$10,224.00)
012021 Service Charge on Returned Check	\$0.00	(\$7.15)	(\$7.15)
015010 Transfers Within Agency	(\$1,905.50)	\$0.00	(\$1,905.50)
015050 NON CATEGORICAL GENERAL REVENUE	(\$13,705.58)	\$0.00	(\$13,705.58)
015060 Non-Categorical Tobacco Rebasing	(\$173.15)	\$0.00	(\$173.15)
015075 Transfer of Federal Grant from Another Agency	(\$415.00)	\$0.00	(\$415.00)
018000 Refunds	(\$130.25)	(\$406.14)	(\$536.39)
Environmental Health Subtotal	(\$56,475.54)	(\$14,692.73)	(\$71,168.27)
Unallocated Revenue			
015010 Transfers Within Agency	(\$716.14)	\$0.00	(\$716.14)
015050 NON CATEGORICAL GENERAL REVENUE	(\$11,513.30)	\$0.00	(\$11,513.30)
015060 Non-Categorical Tobacco Rebasing	(\$145.45)	\$0.00	(\$145.45)
018000 Refunds	(\$109.42)	\$0.00	(\$109.42)
Unallocated Revenue Subtotal	(\$12,484.31)	\$0.00	(\$12,484.31)
Projects			
Projects Subtotal	(\$11,269.17)	\$0.00	(\$11,269.17)
Total Revenue	(\$1,045,604.53)	(\$702,892.48)	(\$1,748,497.01)
Expenditures Contract - YTD			
Communicable Disease	\$38,997.37	\$30,477.41	\$69,474.78
Primary Care	\$793,235.99	\$726,459.44	\$1,519,695.44
Environmental Health	\$51,773.90	\$48,589.77	\$100,363.66
Projects	\$83,530.22	\$0.00	\$83,530.22
Total Expenditures	\$967,537.48	\$805,526.62	\$1,773,064.10
Change in Fund Balance	(\$78,067)	\$102,634	\$24,567
Year-To-Date Change in Fund Balance	\$5,067	(\$156,785)	(\$151,719)

Rick Scott
Governor



Steven L. Harris, M.D., M.Sc.
Interim State Surgeon General

April 16, 2012

The Honorable Pat Patterson, Chairman
Taylor County Board of County Commissioners
Post Office Box 620
Perry, FL 32348

RE: FY 2011-2012 Contract between the Taylor County Board of County Commissioners and the Department of Health for operation of the Taylor County Health Department

Dear Commissioner Houck:

As specified in paragraph 4, section d., of the above referenced contract, either party may increase or decrease funds to the contract upon written notification to the other party. Accordingly, please find enclosed the following:

- Revised Attachment II, Part I
- Revised Attachment II, Part II with revised revenue planning
- Revised Attachment II, Part III with revised expenditure planning
- Core Contract Amendment review outlining revenue and expenditure revisions

If you have any questions, please feel free to contact me at (850) 584-5087, extension 142.

Sincerely,

A handwritten signature in cursive script that reads "Stephen Tullos".

Stephen C. Tullos, Administrator
Taylor County Health Department

Enclosures
cc: Beth Benton, Bureau of Budget Management

Taylor County Health Department
1215 North Peacock Avenue
Perry, Florida 32347

Stephen C. Tullos
Administrator
(850) 584-5087

funds and shall include those services mandated on a state or federal level. Examples of environmental health services include, but are not limited to, food hygiene, safe drinking water supply, sewage and solid waste disposal, swimming pools, group care facilities, migrant labor camps, toxic material control, radiological health, occupational health.

b. "Communicable disease control services" are those services which protect the health of the general public through the detection, control, and eradication of diseases which are transmitted primarily by human beings. Communicable disease services shall be supported by available federal, state, and local funds and shall include those services mandated on a state or federal level. Such services include, but are not limited to, epidemiology, sexually transmissible disease detection and control, HIV/AIDS, immunization, tuberculosis control and maintenance of vital statistics.

c. "Primary care services" are acute care and preventive services that are made available to well and sick persons who are unable to obtain such services due to lack of income or other barriers beyond their control. These services are provided to benefit individuals, improve the collective health of the public, and prevent and control the spread of disease. Primary health care services are provided at home, in group settings, or in clinics. These services shall be supported by available federal, state, and local funds and shall include services mandated on a state or federal level. Examples of primary health care services include, but are not limited to: first contact acute care services; chronic disease detection and treatment; maternal and child health services; family planning; nutrition; school health; supplemental food assistance for women, infants, and children; home health; and dental services.

4. **FUNDING.** The parties further agree that funding for the CHD will be handled as follows:

a. The funding to be provided by the parties and any other sources are set forth in Part II of Attachment II hereof. This funding will be used as shown in Part I of Attachment II.

i. The State's appropriated responsibility *(direct contribution excluding any state fees, Medicaid contributions or any other funds not listed on the Schedule C)* as provided in Attachment II, Part II is an amount not to exceed \$1,192,544.00 *(State General Revenue, Other State Funds and Federal Funds listed on the Schedule C)*. The State's obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.

ii. The County's appropriated responsibility *(direct contribution excluding any fees, other cash or local contributions)* as provided in Attachment II, Part II is an amount not to exceed \$50,000.00 *(amount listed under the "Board of County Commissioners Annual Appropriations section of the revenue attachment)*.

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT

PART I. PLANNED USE OF COUNTY HEALTH DEPARTMENT TRUST FUND BALANCES

	Estimated State Share of CHD Trust Fund Balance	Estimated County Share of CHD Trust Fund Balance	Total
1. CHD Trust Fund Ending Balance 09/30/11	\$ 100,496	\$ 79,973	\$ 180,469
2. Drawdown for Contract Year October 1, 2011 to September 30, 2012	\$ (489,749)	\$ 489,749	\$ -
3. Special Capital Project use for Contract Year October 1, 2011 to September 30, 2012	\$ -	\$ -	\$ -
4. Balance Reserved for Contingency Fund October 1, 2011 to September 30, 2012	\$ (389,253)	\$ 569,722	\$ 180,469

Special Capital Projects are new construction or renovation projects and new furniture or equipment associated with these projects, and mobile health vans.

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contributions	Total
1. GENERAL REVENUE - STATE						
015040	AIDS PREVENTION	0	0	0	0	0
015040	AIDS SURVEILLANCE	0	0	0	0	0
015040	ALG/CESSPOOL IDENTIFICATION AND ELIMINATION	0	0	0	0	0
015040	ALG/CONTR TO CHDS-AIDS PATIENT CARE	0	0	0	0	0
015040	ALG/CONTR TO CHDS-AIDS PATIENT CARE NETWORK	0	0	0	0	0
015040	ALG/CONTR. TO CHDS-SOVEREIGN IMMUNITY	0	0	0	0	0
015040	ALG/IPO HEALTHY START/IPO	0	0	0	0	0
015040	ALG/PRIMARY CARE	112,960	0	112,960	0	112,960
015040	ALPHA ONE PROGRAM - MIAMI-DADE	0	0	0	0	0
015040	CHILD HEALTH MEDICAL SERVICES	0	0	0	0	0
015040	CLOSING THE GAP PROGRAM	0	0	0	0	0
015040	COMMUNITY SMILES - MIAMI-DADE	0	0	0	0	0
015040	COMMUNITY TB PROGRAM	5,144	0	5,144	0	5,144
015040	COUNTY SPECIFIC DENTAL PROJECTS - ESCAMBIA	0	0	0	0	0
015040	DENTAL SPECIAL INITIATIVES	6,542	0	6,542	0	6,542
015040	DUVAL TEEN PREGNANCY PREVENTION	0	0	0	0	0
015040	FAMILY PLANNING GENERAL REVENUE	26,953	0	26,953	0	26,953
015040	FL CLPPP SCREENING & CASE MANAGEMENT	0	0	0	0	0
015040	FL HEPATITIS & LIVER FAILURE PREVENTION/CONTROL	0	0	0	0	0
015040	HEALTHY START MED WAIVER - SOBRA	0	0	0	0	0
015040	HEALTHY START MED-WAIVER - CLIENT SERVICES	0	0	0	0	0
015040	JESSIE TRICE CANCER CTR/HEALTH CHOICE - MIAMI-DADE	0	0	0	0	0
015040	LA LIGA-LEAGUE AGAINST CANCER - MIAMI-DADE	0	0	0	0	0
015040	MANATEE COUNTY RURAL HEALTH SERVICES	0	0	0	0	0
015040	METRO ORLANDO URBAN LEAGUE TEENAGE PREG PREV	0	0	0	0	0
015040	MIGRANT LABOR CAMP SANITATION	0	0	0	0	0
015040	MINORITY OUTREACH-PENALVER CLINIC - MIAMI-DADE	0	0	0	0	0
015040	SCHOOL HEALTH GENERAL REVENUE	57,533	0	57,533	0	57,533
015040	SPECIAL NEEDS SHELTER PROGRAM	0	0	0	0	0
015040	STATEWIDE DENTISTRY NETWORK - ESCAMBIA	0	0	0	0	0
015040	STD GENERAL REVENUE	0	0	0	0	0
015050	NON-CATEGORICAL GENERAL REVENUE	370,440	0	370,440	0	370,440
GENERAL REVENUE TOTAL		579,572	0	579,572	0	579,572
2. NON GENERAL REVENUE - STATE						
015010	ALG/CONTR. TO CHDS-BIOMEDICAL WASTE	1,406	0	1,406	0	1,406
015010	ALG/CONTR. TO CHDS-SAFE DRINKING WATER PRG	0	0	0	0	0
015010	ALG/PRIMARY CARE	0	0	0	0	0
015010	CHD PROGRAM SUPPORT	0	0	0	0	0
015010	FOOD AND WATERBORNE DISEASE PROGRAM ADM TF/DACS	0	0	0	0	0
015010	PUBLIC SWIMMING POOL PROGRAM	0	0	0	0	0
015010	SCHOOL HEALTH TOBACCO TF	17,573	0	17,573	0	17,573
015010	TOBACCO ADMINISTRATION & MANAGEMENT	0	0	0	0	0
015010	TOBACCO ADMINISTRATIVE SUPPORT	30,000	0	30,000	0	30,000
015010	TOBACCO COMMUNITY INTERVENTION	98,000	0	98,000	0	98,000
015020	TRANSFER FROM ANOTHER STATE AGENCY	0	0	0	0	0
015020	TRANSFER FROM ANOTHER STATE AGENCY	0	0	0	0	0
015020	TRANSFER FROM ANOTHER STATE AGENCY	0	0	0	0	0

ATTACHMENT II.

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
2. NON GENERAL REVENUE - STATE						
015060	NON-CATEGORICAL TOBACCO REBASING	4,680	0	4,680	0	4,680
NON GENERAL REVENUE TOTAL		151,659	0	151,659	0	151,659
3. FEDERAL FUNDS - State						
007000	AIDS PREVENTION	0	0	0	0	0
007000	AIDS SURVEILLANCE	0	0	0	0	0
007000	BIOTERRORISM HOSPITAL PREPAREDNESS	0	0	0	0	0
007000	COASTAL BEACH MONITORING PROGRAM	2,475	0	2,475	0	2,475
007000	COLORECTAL CANCER SCREENING 2009-10	0	0	0	0	0
007000	ENHANCE COMPREHENSIVE PREVENTION PLANNING AND IMPL	8,000	0	8,000	0	8,000
007000	EXPANDED TESTING INITIATIVE (ETI)	0	0	0	0	0
007000	FGTF/AIDS MORBIDITY	0	0	0	0	0
007000	FGTF/BREAST & CERVICAL CANCER-ADMIN/CASE MAN	0	0	0	0	0
007000	FGTF/FAMILY PLANNING TITLE X SPECIAL INITIATIVES	0	0	0	0	0
007000	FGTF/FAMILY PLANNING-TITLE X	87,017	0	87,017	0	87,017
007000	HEALTH PROGRAM FOR REFUGEES	0	0	0	0	0
007000	HEALTHY PEOPLE HEALTHY COMMUNITIES	22,879	0	22,879	0	22,879
007000	HIV HOUSING FOR PEOPLE LIVING WITH AIDS	0	0	0	0	0
007000	HIV INCIDENCE SURVEILLANCE	0	0	0	0	0
007000	IMMUNIZATION FEDERAL GRANT ACTIVITY SUPPORT	6,993	0	6,993	0	6,993
007000	IMMUNIZATION FIELD STAFF EXPENSE	0	0	0	0	0
007000	IMMUNIZATION WIC-LINKAGES	0	0	0	0	0
007000	IMMUNIZATION-WIC LINKAGES	0	0	0	0	0
007000	MCH BGTF-GADSDEN SCHOOL CLINIC	0	0	0	0	0
007000	MCH BGTF-HEALTHY START COALITIONS	0	0	0	0	0
007000	ORAL HEALTH WORKFORCE ACTIVITIES	0	0	0	0	0
007000	PHP - CITIES READINESS INITIATIVE	0	0	0	0	0
007000	PUBLIC HEALTH PREPAREDNESS BASE	0	0	0	0	0
007000	RAPE PREVENTION & EDUCATION GRANT	0	0	0	0	0
007000	RYAN WHITE	0	0	0	0	0
007000	RYAN WHITE - EMERGING COMMUNITIES	0	0	0	0	0
007000	RYAN WHITE-AIDS DRUG ASSIST PROG-ADMIN	13,571	0	13,571	0	13,571
007000	RYAN WHITE-CONSORTIA	0	0	0	0	0
007000	STATE INDOOR RADON GRANT	0	0	0	0	0
007000	STD FEDERAL GRANT - CSPS	0	0	0	0	0
007000	STD PROGRAM INFERTILITY PREVENTION PROJECT (IPP)	0	0	0	0	0
007000	SYPHILIS ELIMINATION	0	0	0	0	0
007000	TEENAGE PREGNANCY PREVENTION REPLICATION 2010-11	0	0	0	0	0
007000	TEENAGE PREGNANCY PREVENTION REPLICATION 2011-12	55,919	0	55,919	0	55,919
007000	TITLE X HIV/AIDS PROJECT	0	0	0	0	0
007000	TITLE X MALE PROJECT	0	0	0	0	0
007000	TOBACCO FAITH BASED PROJECT	0	0	0	0	0
007000	TUBERCULOSIS CONTROL - FEDERAL GRANT	0	0	0	0	0
007000	WIC ADMINISTRATION	0	0	0	0	0
007000	WIC BREASTFEEDING PEER COUNSELING	0	0	0	0	0
015009	MEDIPASS WAIVER-HLTHY STRT CLIENT SERVICES	0	0	0	0	0
015009	MEDIPASS WAIVER-SOBRA	0	0	0	0	0
007055	ARRA Federal Grant - Schedule C	5,857	0	5,857	0	5,857

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
3. FEDERAL FUNDS - State						
015075	ON SITE SEWAGE TREATMENT & DISPOSAL SYSTEM	0	0	0	0	0
015075	SCHOOL HEALTH TITLE XXI	216,868	0	216,868	0	216,868
015075	Inspections of Summer Feeding Programs	0	0	0	0	0
015075	TRANSFER OF FEDERAL GRANT FROM OTHER AGENCY	0	0	0	0	0
FEDERAL FUNDS TOTAL		419,579	0	419,579	0	419,579
4. FEES ASSESSED BY STATE OR FEDERAL RULES - STATE						
001020	TANNING FACILITIES	900	0	900	0	900
001020	BODY PIERCING	135	0	135	0	135
001020	MIGRANT HOUSING PERMIT	0	0	0	0	0
001020	MOBILE HOME AND PARKS	3,218	0	3,218	0	3,218
001020	FOOD HYGIENE PERMIT	3,771	0	3,771	0	3,771
001020	BIOHAZARD WASTE PERMIT	1,360	0	1,360	0	1,360
001020	PRIVATE WATER CONSTR PERMIT	0	0	0	0	0
001020	PUBLIC WATER ANNUAL OPER PERMIT	891	0	891	0	891
001020	PUBLIC WATER CONSTR PERMIT	0	0	0	0	0
001020	NON-SDWA SYSTEM PERMIT	0	0	0	0	0
001020	SAFE DRINKING WATER	0	0	0	0	0
001020	SWIMMING POOLS	2,812	0	2,812	0	2,812
001092	OSDS PERMIT FEE	22,023	0	22,023	0	22,023
001092	I & M ZONED OPERATING PERMIT	0	0	0	0	0
001092	AEROBIC OPERATING PERMIT	0	0	0	0	0
001092	SEPTIC TANK SITE EVALUATION	0	0	0	0	0
001092	NON SDWA LAB SAMPLE	0	0	0	0	0
001092	OSDS VARIANCE FEE	0	0	0	0	0
001092	ENVIRONMENTAL HEALTH FEES	0	0	0	0	0
001092	OSDS REPAIR PERMIT	0	0	0	0	0
001170	LAB FEE CHEMICAL ANALYSIS	0	0	0	0	0
001170	WATER ANALYSIS-POTABLE	0	0	0	0	0
001170	NONPOTABLE WATER ANALYSIS	0	0	0	0	0
010304	MQA INSPECTION FEE	0	0	0	0	0
001206	Central Office Surcharge	6,004	0	6,004	0	6,004
FEES ASSESSED BY STATE OR FEDERAL RULES TOTAL		41,114	0	41,114	0	41,114
5. OTHER CASH CONTRIBUTIONS - STATE						
010304	STATIONARY POLLUTANT STORAGE TANKS	0	0	0	0	0
090001	DRAW DOWN FROM PUBLIC HEALTH UNIT	-489,749	0	-489,749	0	-489,749
OTHER CASH CONTRIBUTIONS TOTAL		-489,749	0	-489,749	0	-489,749
6. MEDICAID - STATE/COUNTY						
001056	MEDICAID PHARMACY	0	0	0	0	0
001076	MEDICAID TB	0	0	0	0	0
001078	MEDICAID ADMINISTRATION OF VACCINE	500	500	1,000	0	1,000
001079	MEDICAID CASE MANAGEMENT	0	0	0	0	0
001081	MEDICAID CHILD HEALTH CHECK UP	0	0	0	0	0
001082	MEDICAID DENTAL	191,450	243,070	434,520	0	434,520
001083	MEDICAID FAMILY PLANNING	8,000	72,000	80,000	0	80,000

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contributions	Total
6. MEDICAID - STATE/COUNTY						
001087	MEDICAID STD	2,379	3,021	5,400	0	5,400
001089	MEDICAID AIDS	0	0	0	0	0
001147	Medicaid HMO Capitation	0	0	0	0	0
001191	MEDICAID MATERNITY	41,857	53,143	95,000	0	95,000
001192	MEDICAID COMPREHENSIVE CHILD	12,425	15,775	28,200	0	28,200
001193	MEDICAID COMPREHENSIVE ADULT	26,744	33,956	60,700	0	60,700
001194	MEDICAID LABORATORY	0	0	0	0	0
001208	MEDIPASS \$3.00 ADM. FEE	1,500	1,500	3,000	0	3,000
001059	Medicaid Low Income Pool	0	0	0	0	0
001051	Emergency Medicaid	0	0	0	0	0
001058	Medicaid - Behavioral Health	0	0	0	0	0
001071	Medicaid - Orthopedic	0	0	0	0	0
001072	Medicaid - Dermatology	0	0	0	0	0
001075	Medicaid - School Health Certified Match	11,015	13,985	25,000	0	25,000
001069	Medicaid - Refugee Health	0	0	0	0	0
001055	Medicaid - Hospital	0	0	0	0	0
001148	Medicaid HMO Non-Capitation	0	0	0	0	0
001074	Medicaid - Newborn Screening	0	0	0	0	0
MEDICAID TOTAL		295,870	436,950	732,820	0	732,820
7. ALLOCABLE REVENUE - STATE						
018000	REFUNDS	11,320	0	11,320	0	11,320
037000	PRIOR YEAR WARRANT	0	0	0	0	0
038000	12 MONTH OLD WARRANT	0	0	0	0	0
ALLOCABLE REVENUE TOTAL		11,320	0	11,320	0	11,320
8. OTHER STATE CONTRIBUTIONS NOT IN CHD TRUST FUND - STATE						
	PHARMACY SERVICES	0	0	0	28,015	28,015
	LABORATORY SERVICES	0	0	0	8,372	8,372
	TB SERVICES	0	0	0	0	0
	IMMUNIZATION SERVICES	0	0	0	34,354	34,354
	STD SERVICES	0	0	0	0	0
	CONSTRUCTION/RENOVATION	0	0	0	0	0
	WIC FOOD	0	0	0	540,926	540,926
	ADAP	0	0	0	76,922	76,922
	DENTAL SERVICES	0	0	0	0	0
	OTHER (SPECIFY)	0	0	0	0	0
	OTHER (SPECIFY)	0	0	0	0	0
OTHER STATE CONTRIBUTIONS TOTAL		0	0	0	688,589	688,589
9. DIRECT LOCAL CONTRIBUTIONS - COUNTY						
008030	Contribution from Health Care Tax	0	0	0	0	0
008034	BCC Contribution from General Fund	0	50,000	50,000	0	50,000
DIRECT COUNTY CONTRIBUTION TOTAL		0	50,000	50,000	0	50,000
10. FEES AUTHORIZED BY COUNTY ORDINANCE OR RESOLUTION - COUNTY						

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
10. FEES AUTHORIZED BY COUNTY ORDINANCE OR RESOLUTION - COUNTY						
001060	CHD SUPPORT POSITION	0	0	0	0	0
001077	RABIES VACCINE	0	0	0	0	0
001077	CHILD CAR SEAT PROG	0	0	0	0	0
001077	PERSONAL HEALTH FEES	0	65,639	65,639	0	65,639
001077	AIDS CO-PAYS	0	0	0	0	0
001094	ADULT ENTER. PERMIT FEES	0	0	0	0	0
001094	LOCAL ORDINANCE FEES	0	6,590	6,590	0	6,590
001114	NEW BIRTH CERTIFICATES	0	15,500	15,500	0	15,500
001115	Vital Statistics - Death Certificate	0	11,000	11,000	0	11,000
001117	VITAL STATS-ADM. FEE 50 CENTS	0	0	0	0	0
001073	Co-Pay for the AIDS Care Program	0	0	0	0	0
001025	Client Revenue from GRC	0	0	0	0	0
001040	Cell Phone Administrative Fee	0	0	0	0	0
FEES AUTHORIZED BY COUNTY TOTAL		0	98,729	98,729	0	98,729
11. OTHER CASH AND LOCAL CONTRIBUTIONS - COUNTY						
001009	RETURNED CHECK ITEM	0	0	0	0	0
001029	THIRD PARTY REIMBURSEMENT	0	57,629	57,629	0	57,629
001029	HEALTH MAINTENANCE ORGAN. (HMO)	0	0	0	0	0
001054	MEDICARE PART D	0	0	0	0	0
001077	RYAN WHITE TITLE II	0	0	0	0	0
001090	MEDICARE PART B	0	19,488	19,488	0	19,488
001190	Health Maintenance Organization	0	0	0	0	0
005040	INTEREST EARNED	0	0	0	0	0
005041	INTEREST EARNED-STATE INVESTMENT ACCOUNT	0	2,000	2,000	0	2,000
007010	U.S. GRANTS DIRECT	0	0	0	0	0
008010	Contribution from City Government	0	0	0	0	0
008020	Contribution from Health Care Tax not thru BCC	0	0	0	0	0
008050	School Board Contribution	0	33,000	33,000	0	33,000
008060	Special Project Contribution	0	0	0	0	0
010300	SALE OF GOODS AND SERVICES TO STATE AGENCIES	0	0	0	0	0
010301	EXP WITNESS FEE CONSULTNT CHARGES	0	0	0	0	0
010405	SALE OF PHARMACEUTICALS	0	0	0	0	0
010409	SALE OF GOODS OUTSIDE STATE GOVERNMENT	0	0	0	0	0
011001	HEALTHY START COALITION CONTRIBUTIONS	0	165,310	165,310	0	165,310
011007	CASH DONATIONS PRIVATE	0	0	0	0	0
012020	FINES AND FORFEITURES	0	0	0	0	0
012021	RETURN CHECK CHARGE	0	0	0	0	0
028020	INSURANCE RECOVERIES-OTHER	0	0	0	0	0
090002	DRAW DOWN FROM PUBLIC HEALTH UNIT	0	489,749	489,749	0	489,749
011000	GRANT DIRECT-NOVA UNIVERSITY CHD TRAINING	0	0	0	0	0
011000	GRANT	0	0	0	0	0
011000	GRANT DIRECT-COUNTY HEALTH DEPARTMENT DIRECT SERVICES	0	0	0	0	0
011000	DIRECT-ARROW	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT DIRECT-QUANTUM DENTAL	0	0	0	0	0
011000	GRANT DIRECT-HEALTH CARE DISTRICT PAHOKEE	0	0	0	0	0

ATTACHMENT II

TAYLOR COUNTY HEALTH DEPARTMENT Part II. Sources of Contributions to County Health Department

October 1, 2011 to September 30, 2012

		State CHD Trust Funds (cash)	County CHD Trust Fund	Total CHD Trust Funds (cash)	Other Contribution	Total
11. OTHER CASH AND LOCAL CONTRIBUTIONS - COUNTY						
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT-DIRECT	0	0	0	0	0
011000	GRANT DIRECT-ARROW	0	0	0	0	0
010402	Recycled Material Sales	0	0	0	0	0
010303	FDLE Fingerprinting	0	0	0	0	0
007050	ARRA Federal Grant	0	0	0	0	0
001010	Recovery of Bad Checks	0	0	0	0	0
008065	FCO Contribution	0	0	0	0	0
011006	Restricted Cash Donation	0	0	0	0	0
028000	Insurance Recoveries	0	0	0	0	0
001033	CMS Management Fee - PMPMP	0	0	0	0	0
010400	Sale of Goods Outside State Government	0	0	0	0	0
010500	Refugee Health	0	0	0	0	0
005045	Interest Earned-Third Party Provider	0	0	0	0	0
005043	Interest Earned-Contract/Grant	0	0	0	0	0
010306	DOH/DOC Interagency Agreement	0	0	0	0	0
008040	BCC Grant/Contract	0	0	0	0	0
011002	ARRA Federal Grant - Sub-Recipient	0	0	0	0	0
OTHER CASH AND LOCAL CONTRIBUTIONS TOTAL		0	767,176	767,176	0	767,176
12. ALLOCABLE REVENUE - COUNTY						
018000	REFUNDS	0	0	0	0	0
037000	PRIOR YEAR WARRANT	0	0	0	0	0
038000	12 MONTH OLD WARRANT	0	0	0	0	0
COUNTY ALLOCABLE REVENUE TOTAL		0	0	0	0	0
13. BUILDINGS - COUNTY						
	ANNUAL RENTAL EQUIVALENT VALUE	0	0	0	525,000	525,000
	GROUNDS MAINTENANCE	0	0	0	8,000	8,000
	OTHER (SPECIFY)	0	0	0	0	0
	INSURANCE	0	0	0	0	0
	UTILITIES	0	0	0	0	0
	OTHER (SPECIFY)	0	0	0	0	0
	BUILDING MAINTENANCE	0	0	0	0	0
BUILDINGS TOTAL		0	0	0	533,000	533,000
14. OTHER COUNTY CONTRIBUTIONS NOT IN CHD TRUST FUND - COUNTY						
	EQUIPMENT/VEHICLE PURCHASES	0	0	0	0	0
	VEHICLE INSURANCE	0	0	0	0	0
	VEHICLE MAINTENANCE	0	0	0	0	0
	OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
	OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
OTHER COUNTY CONTRIBUTIONS TOTAL		0	0	0	0	0

ATTACHMENT II

**TAYLOR COUNTY HEALTH DEPARTMENT
Part II. Sources of Contributions to County Health Department**

October 1, 2011 to September 30, 2012

	State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
GRAND TOTAL CHD PROGRAM	1,009,365	1,352,855	2,362,220	1,221,589	3,583,809

**ATTACHMENT II
TAYLOR COUNTY HEALTH DEPARTMENT**

Part III. Planned Staffing, Clients, Services, And Expenditures By Program Service Area Within Each Level Of Service

October 1, 2011 to September 30, 2012

	FTEs (0.00)	Clients Units	Services Visits	1st	Quarterly Expenditure Plan				State	County	Grand Total
					2nd (Whole dollars only)	3rd	4th				
A. COMMUNICABLE DISEASE CONTROL:											
IMMUNIZATION (101)	1.02	1,322	1,704	19,508	9,272	23,261	9,964	49,528	12,477	62,005	
STD (102)	0.24	139	509	3,397	3,246	4,255	3,700	897	13,701	14,598	
HIV/AIDS PREVENTION (03A1)	0.00	0	0	0	0	0	0	0	0	0	
HIV/AIDS SURVEILANCE (03A2)	0.00	0	0	0	0	0	0	0	0	0	
HIV/AIDS PATIENT CARE (03A3)	0.00	0	0	0	0	0	0	0	0	0	
ADAP (03A4)	0.14	95	145	41	881	12,876	3,030	16,828	0	16,828	
TB CONTROL SERVICES (104)	0.08	82	451	591	219	936	2,468	4,214	0	4,214	
COMM. DISEASE SURV. (106)	0.09	0	0	1,311	1,308	3,893	3,032	313	9,231	9,544	
HEPATITIS PREVENTION (109)	0.00	0	19	0	0	0	0	0	0	0	
PUBLIC HEALTH PREP AND RESP (116)	0.05	0	0	0	-9	0	0	-9	0	-9	
VITAL STATISTICS (180)	0.10	1,774	2,644	788	1,348	1,162	1,295	34	4,559	4,593	
COMMUNICABLE DISEASE SUBTOTAL	1.72	3,412	5,472	25,636	16,265	46,383	23,489	71,805	39,968	111,773	
B. PRIMARY CARE:											
CHRONIC DISEASE SERVICES (210)	0.33	198	28	10,648	9,932	8,000	8,000	25,764	10,816	36,580	
TOBACCO PREVENTION (212)	2.15	0	87	28,298	26,694	39,828	33,854	64,337	64,337	128,674	
WIC (21W1)	0.00	0	0	-347	264	500	500	917	0	917	
WIC BREASTFEEDING PEER COUNSELING (21W2)	0.00	0	0	0	0	0	0	0	0	0	
FAMILY PLANNING (223)	4.82	838	1,892	58,644	45,092	75,746	64,925	99,318	145,089	244,407	
IMPROVED PREGNANCY OUTCOME (225)	1.41	104	1,071	21,304	24,363	27,636	23,688	30,496	66,495	96,991	
HEALTHY START PRENATAL (227)	2.71	115	1,786	30,294	23,958	41,007	35,149	60	130,348	130,408	
COMPREHENSIVE CHILD HEALTH (229)	0.13	84	382	17,021	4,154	17,021	13,450	642	51,004	51,646	
HEALTHY START INFANT (231)	0.76	27	1,025	13,669	15,042	10,175	8,721	0	47,607	47,607	
SCHOOL HEALTH (234)	9.77	0	92,587	128,359	128,333	167,981	31,017	113,923	341,767	455,690	
COMPREHENSIVE ADULT HEALTH (237)	8.21	1,005	2,728	125,846	104,536	146,086	125,217	378,425	123,260	501,685	
COMMUNITY HEALTH DEVELOPMENT (238)	0.29	0	0	1,338	1,053	9,032	0	11,423	0	11,423	
DENTAL HEALTH (240)	4.95	1,389	3,381	102,153	89,584	119,818	100,063	165,560	246,058	411,618	
PRIMARY CARE SUBTOTAL	35.53	3,760	104,967	537,227	473,005	662,830	444,584	890,865	1,226,781	2,117,646	
C. ENVIRONMENTAL HEALTH:											
Water and Onsite Sewage Programs											
COASTAL BEACH MONITORING (347)	0.08	0	0	-293	-93	0	0	-386	0	-386	
LIMITED USE PUBLIC WATER SYSTEMS (357)	0.01	6	9	137	741	983	660	1,133	1,388	2,521	
PUBLIC WATER SYSTEM (358)	0.00	0	0	129	120	259	289	80	717	797	
PRIVATE WATER SYSTEM (359)	0.00	0	0	32	111	303	325	0	771	771	
INDIVIDUAL SEWAGE DISP. (361)	1.97	164	405	28,286	30,039	31,972	26,634	35,794	81,137	116,931	
Group Total	2.06	170	414	28,291	30,918	33,517	27,908	36,621	84,013	120,634	
Facility Programs											
FOOD HYGIENE (348)	0.11	16	64	990	-67	1,236	810	2,969	0	2,969	
Body Piercing Facilities Services	0.00	0	0	0	287	46	40	373	0	373	
GROUP CARE FACILITY (351)	0.02	26	41	-129	48	409	379	0	707	707	
MIGRANT LABOR CAMP (352)	0.00	0	0	0	0	0	0	0	0	0	
HOUSING,PUBLIC BLDG SAFETY,SANITATION (353)	0.00	0	0	0	0	0	0	0	0	0	

**ATTACHMENT II
TAYLOR COUNTY HEALTH DEPARTMENT**

Part III. Planned Staffing, Clients, Services, And Expenditures By Program Service Area Within Each Level Of Service

October 1, 2011 to September 30, 2012

	FTE's (0.00)	Clients Units	Services Visits	Quarterly Expenditure Plan				State	County	Grand Total
				1st	2nd	3rd	4th			
					(Whole dollars only)					
C. ENVIRONMENTAL HEALTH:										
Facility Programs										
MOBILE HOME AND PARKS SERVICES (354)	0.03	25	48	933	559	482	0	1,965	9	1,974
SWIMMING POOLS/BATHING (360)	0.03	4	8	320	76	1,113	0	1,509	0	1,509
BIOMEDICAL WASTE SERVICES (364)	0.01	6	6	722	-122	590	600	1,790	0	1,790
TANNING FACILITY SERVICES (369)	0.01	2	4	137	-10	97	102	326	0	326
Group Total	0.21	79	171	2,973	771	3,973	1,931	8,932	716	9,648
Groundwater Contamination										
STORAGE TANK COMPLIANCE (355)	0.00	0	0	0	0	0	0	0	0	0
SUPER ACT SERVICE (356)	0.00	0	0	0	0	0	0	0	0	0
Group Total	0.00	0	0	0	0	0	0	0	0	0
Community Hygiene										
TATTOO FACILITIES SERVICES	0.00	0	0	0	0	0	0	0	0	0
COMMUNITY ENVIR. HEALTH (345)	0.00	0	0	0	0	0	0	0	0	0
INJURY PREVENTION (346)	0.00	0	0	0	0	0	0	0	0	0
LEAD MONITORING SERVICES (350)	0.00	0	0	0	0	0	0	0	0	0
PUBLIC SEWAGE (362)	0.00	0	0	0	0	0	0	0	0	0
SOLID WASTE DISPOSAL (363)	0.00	0	0	0	0	0	0	0	0	0
SANITARY NUISANCE (365)	0.02	11	34	389	-61	700	432	0	1,460	1,460
RABIES SURVEILLANCE/CONTROL SERVICES (366)	0.00	0	0	-161	78	0	0	0	-83	-83
ARBOVIRUS SURVEILLANCE (367)	0.00	0	0	0	0	0	0	0	0	0
RODENT/ARTHROPOD CONTROL (368)	0.00	0	0	0	0	0	0	0	0	0
WATER POLLUTION (370)	0.00	0	0	0	0	0	0	0	0	0
INDOOR AIR (371)	0.00	0	0	0	0	0	0	0	0	0
RADIOLOGICAL HEALTH (372)	0.00	0	0	0	0	0	0	0	0	0
TOXIC SUBSTANCES (373)	0.00	0	0	0	0	0	0	0	0	0
Group Total	0.02	11	34	228	17	700	432	0	1,377	1,377
ENVIRONMENTAL HEALTH SUBTOTAL	2.29	260	619	31,492	31,706	38,190	30,271	45,553	86,106	131,659
D. NON-OPERATIONAL COSTS:										
Non-Operational Costs (599)	0.00	0	0	0	0	0	0	0	0	0
ENVIRONMENTAL HEALTH SURCHARGE (399)	0.00	0	0	1,142	0	0	0	1,142	0	1,142
NON-OPERATIONAL COSTS SUBTOTAL	0.00	0	0	1,142	0	0	0	1,142	0	1,142
TOTAL CONTRACT	39.54	7,432	111,058	595,497	520,976	747,403	498,344	1,009,365	1,352,855	2,362,220

Summary of Funding Revisions
Taylor County Health Department
Funding Revisions for Contract Year 2011-2012

As of March 31, 2012

Program		Previous 12/31/2011	Updated 3/31/2012	Increase/Decrease
Chronic Disease	210	\$ 14,898	30879	\$ 15,981
Drawdown State	400	\$ (98,749)	-489749	\$ (391,000)
Various Program-Medicaid		\$ 867,473	732820	\$ (134,653)
Swimming Pools	360	\$ 41,645	22023	\$ (19,622)
Medicare	237	\$ 21,200	19488	\$ (1,712)
Drawdown County	400	\$ -	489749	\$ 489,749
Total		\$ 846,467.00	\$ 805,210.00	\$ (41,257.00)

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER PAYMENT OF INVOICE IN THE AMOUNT OF \$25,000, FOR EMERGENCY MEDICAL SERVICES (EMS) FOR THE MONTH OF APRIL, 2012, AS REQUESTED BY DOCTORS' MEMORIAL HOSPITAL (DMH).

MEETING DATE REQUESTED:

MAY 1, 2012

Statement of Issue: Doctors' Memorial Hospital has requested payment for EMS service provided to the County for the month of April.

Recommended Action: Approve payment of invoice

Fiscal Impact: \$25,000.00

Budgeted Expense: Yes

Submitted By: Doctors' Memorial Hospital

Contact: General Accounting (850) 584-0800

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments: Invoice #0123



INVOICE

Board of County Commissioners
Attn: Jack Brown
201 East Green Street
Perry, FL 32347

Invoice Number: 0123
Invoice Date: April 16, 2012

Invoice for Emergency Medical Services for Taylor County for April 2012.

Please remit \$25,000.00

Please send payment to:

Doctors' Memorial Hospital, Inc.
P.O. Box 1847
Perry, FL 32348
Attention: General Accounting

APPROVED FOR PAYMENT

\$ 25,000.00

BY: _____

DATE: 5/1/12

ACCT#: 8240-53401

ACCT NAME: EMS

Thank You!

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Board to hold the annual Public Hearing for the local Transportation Disadvantaged Program at 6:10 pm..



MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Board to hold annual public hearing to up date the public and receive input on the status of the local Transportation Disadvantaged Program.

Recommended Action: Not applicable

Budgeted Expense: The County received a Planning Grant in the amount of \$17,507.00 for the administration of the local transportation disadvantaged program. This grant funds a portion of the Grants Department salaries, benefits, office supplies, and equipment.

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County receives planning grant funds each year for the administration and over site of the local transportation disadvantaged program. The terms of the Planning Grant require that an annual public hearing is held to update the public on the status of the program and receive public input. With the Transportation Disadvantaged Trust funds and funding from the Board, the local program provides transportation to Veterans to the Lake City VA Hospital , the SNAPS program, and the "in town" shuttle. The "in town" shuttle operates three days a week and makes 22 stops on an hourly basis. Medicaid Non-Emergency Trips and Even Start are all funded by the Transportation Disadvantaged Trust Fund with no funding assistance from the Board.

Attachments: Program Information

BIG BEND TRANSIT, INC.

RIDERSHIP REPORT - Taylor County Coordinated Transportation System

	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	YTD 07/11-02/12
Reservation/Demand Response Service									
LOC NON-GOV - General Public	4	11	14	11	14	9	8	24	95
LOC NON-GOV - Misc. Insurance, Facility, etc.	0	0	0	0	0	0	10	2	12
LOC NON-GOV - Big Bend CARES	2	7	6	5	5	5	2	0	32
LOC NON-GOV - LogistiCare	0	0	2	0	0	0	0	0	2
LOC NON-GOV/PDOT - Commuter	600	690	546	546	520	546	520	546	4,514
LOC GOV - VA Service	8	39	38	33	34	25	28	23	228
CTD/LOC GOV - Even Start/TDTP	0	0	0	0	0	0	0	0	0
CTD - TDTP/Non-Sponsored General Public	172	430	714	881	671	520	782	925	5,095
ACHA/CTD - Medicaid NEM	161	236	202	148	211	195	240	212	1,605
APD - Developmental Disabilities	0	0	0	0	0	0	0	0	0
DOE - Division of Blind Services	0	0	0	0	0	0	0	0	0
DOE - Vocational Rehabilitation	0	0	0	0	0	0	0	0	0
DOH - Office of Disability Determination	0	0	0	0	0	0	0	4	4
DOH - Children's Medical Services	0	0	0	0	0	0	0	0	0
AWI - WAGES Coalition Region VI	0	0	0	0	0	0	0	0	0
OTH FED - Department of Veteran Affairs	0	0	0	0	0	0	0	0	0
TOTAL - Reservation/Demand Response Service	947	1,413	1,522	1,624	1,455	1,300	1,590	1,736	11,587
Scheduled Route Service									
LOC GOV - Perry "In-Town" Shuttle	431	668	717	725	512	569	606	752	4,980
TOTAL - Scheduled Route Service	431	668	717	725	512	569	606	752	4,980
Purchased Transportation Service									
ACHA/CTD - Medicaid NEM Stretcher (Capital)	2	0	1	1	1	0	0	0	5
TOTAL - Purchased Transportation Service	2	0	1	1	1	0	0	0	5
TOTAL	1,380	2,081	2,240	2,350	1,968	1,869	2,196	2,488	16,572

h:tayserv

March 6, 2012

Perry/Taylor County Shuttle

Transportation Service Summary:

*** Perry/Taylor County Downtown Loop Route **

Date	Number of Passenger Trips	Total Vehicle Miles	Fares Collected	Service Days
04/01-30/11	678	2,999	\$339.00	21
05/01-31/11	673	2,938	\$336.50	21
06/01-30/11	550	3,100	\$275.00	22
07/01-31/11	431	2,808	\$215.50	20
08/01-31/11	668	3,231	\$334.00	23
09/01-30/11	717	2,952	\$358.50	22
10/01-31/11	725	3,020	\$362.50	21
11/01-30/11	512	2,647	\$256.00	19
12/01-31/11	569	2,813	\$284.50	20
01/01-31/12	606	2,862	\$303.00	20
02/01-29/12	752	3,098	\$376.00	21
Totals To Date	6,881	32,468	\$3,440.50	230

Transportation Service Expenses:

32,468 Vehicle Miles @ \$2.07/vehicle mile = \$67,208.76
(Less) Fares Collected = (\$3,440.50)

Net Operating Expense = \$63,768.26

	Project Budget	Previous Period(s)	This Period	YTD
Total		\$57,731.40	\$6,036.86	\$63,768.26
Taylor County BoCC		\$39,054.09	\$3,920.00	\$42,974.09

h:taylor2

County: Taylor
 CTC: Big Bend Transit, Inc.
 Contact: Ted Waters
 Post Office Box 1721
 Tallahassee, FL 32302
 850-576-6266
 Email: twbtt@aol.com

Demographics	Number	Percentage
Total County Population / Percent of State Total	22,570	0.12%
Potential TD Population / Percent of County Total	8,170	36.20%
UDPHC / Percent of TD Passengers Served	4,039	49.44%

Florida Commission for the



**Transportation
Disadvantaged**

Trips By Type of Service	2010	2011	% Change
Fixed Route (FR)	-	-	NA
Deviated FR	5,239	7,918	51.14%
Ambulatory	18,963	16,962	-10.55%
Non-Ambulatory	671	587	-12.52%
Stretcher	12	8	-33.33%
School Board	-	-	NA
TOTAL TRIPS	24,885	25,475	2.37%

Passenger Trips By Trip Purpose

Medical	4,775	4,233	-11.35%
Employment	14,832	14,926	0.63%
Ed/Train/DayCare	-	144	NA
Nutritional	1,169	1,366	16.85%
Life-Sustaining/Other	4,109	4,806	16.96%
TOTAL TRIPS	24,885	25,475	2.37%

Passenger Trips By Funding Source

CTD	7,295	6,817	-6.55%
AHCA	3,081	2,442	-20.74%
APD	-	-	NA
DOEA	-	-	NA
DOE	-	2	NA
Other	14,509	16,214	11.75%
TOTAL TRIPS	24,885	25,475	2.37%

Vehicle Data	2010	2011	% Change
Vehicle Miles	210,451	227,099	7.91%
Revenue Miles	184,818	198,635	7.48%
Roadcalls	-	-	NA
Accidents	1	-	-100.00%
Vehicles	14	13	-7.14%
Driver Hours	9,892	9,318	-5.80%

Financial and General Data

Expenses	\$649,497	\$528,665	-18.60%
Revenues	\$649,502	\$674,009	3.77%
Commendations	-	-	NA
Complaints	10	3	-70.00%
Passenger No-Shows	124	118	-4.84%
Unmet Trip Requests	-	-	NA

Performance Measures

Accidents per 100,000 Miles	0.48	0	-100.00%
Miles between Roadcalls	-	-	NA
Avg. Trips per Driver Hour	2.52	2.73	8.33%
Avg. Trips per Para Pass.	7.3	6.31	-13.56%
Cost per Trip	26.1	20.75	-20.50%
Cost per Paratransit Trip	26.1	20.75	-20.50%
Cost per Driver Hour	65.66	56.74	-13.59%
Cost per Total Mile	3.09	2.33	-24.60%

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

RICHARD HUTH, DOCTORS' MEMORIAL HOSPITAL (DMH) CEO, TO APPEAR BEFORE THE BOARD TO REQUEST, ON BEHALF OF THE DMH BOARD OF DIRECTORS, THE BOARD SUBMIT TO THE COUNTY ATTORNEY A REQUEST TO PREPARE AN ORDINANCE PURSUANT TO SECTION 212.055, SUBPARAGRAPH 7, OF THE FLORIDA STATUTES DEALING WITH HEALTH CARE, SPECIFICALLY A ½ CENT SALES TAX, AS AGENDAED BY DMH.

MEETING DATE REQUESTED:

MAY 1, 2012

Statement of Issue: The DMH Board of Directors would like the Board to consider this ordinance

Recommended Action: Task the County Attorney

Fiscal Impact: Unknown

Budgeted Expense: N/A

Submitted By: Doctors' Memorial Hospital Board of Directors

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options: Approve/Not Approve

Attachments: Huth – Letter of Request

Dustin Hinkel

From: Richard Huth <ceo@doctorsmemorial.com>
Sent: Wednesday, April 25, 2012 8:15 AM
To: Dustin Hinkel
Cc: Jack Brown
Subject: RE: 1/2 cent sales tax

Dustin,

The DMH Board of Directors are asking that the Board of County Commissioners submit to the county attorney, Conrad Bishop, a request to prepare an ordinance pursuant to Section 212.055, subparagraph 7 of the Florida Statutes dealing with health care, specifically a ½ cent sales tax.

Please place this on the agenda.

Thanks,

Richard Huth

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO REVIEW APPLICATIONS AND CONSIDER APPOINTING ONE APPLICANT TO FILL THE VACANCY ON DOCTORS' MEMORIAL HOSPITAL BOARD OF DIRECTORS.

MEETING DATE REQUESTED:

MAY 1, 2012

Statement of Issue:

THE BOARD MUST APPOINT AN APPLICANT TO THE DMH BOARD OF DIRECTORS

Recommended Action:

REVIEW AND APPOINT

Fiscal Impact:

N/A

Budgeted Expense:

N/A

Submitted By:

DOCTORS' MEMORIAL HOSPITAL

Contact:

838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments:

APPLICATIONS

DOCTORS' MEMORIAL BOARD OF DIRECTORS APPOINTMENT MATRIX

MAY 1, 2012

APPLICANT	PAGE	WIGGINS	FEAGLE	PATTERSON	HOUCK
BOB WOOD					
BARRY L. HAER					
WILLIAM E. BRYNES					
SANDRA EVANS OLLER					

EACH COMMISSIONER IS TO RANK EACH CANDIDATE ON A SCALE OF 1 TO 4. A SCORE OF 1 WILL REPRESENT THE COMMISSIONER'S FIRST CHOICE, A SCORE OF 2 WILL REPRESENT THE COMMISSIONER'S SECOND CHOICE, A SCORE OF 3 WILL REPRESENT THE COMMISSIONER'S THIRD CHOICE, AND A SCORE OF 4 WILL REPRESENT THE COMMISSIONER'S FOURTH CHOICE. THE CANDIDATE WITH THE **LOWEST** TOTAL SCORE WILL INDICATE THE BOARD'S FIRST CHOICE FOR APPOINTMENT.

Doctors' Memorial Hospital
Is now Accepting
Applications
For its Board of Directors

There is One (1) vacancy on the Board of Directors

The Board of Directors is now
Accepting applications to fill this vacancy.

Applicants must be 18 years old or older

Applicants should:

- Be a resident of Taylor County
- Be willing to spend up to 8 hours per month for meetings and workshops
- Be willing to attend all Board meetings
- Be willing to attend two weekend strategic planning sessions per year

Applications may be obtained at the Clerk of the Courts office
In the Taylor County Courthouse or in the Administrative Office
At Doctors' Memorial Hospital (333 N. Byron Butler Parkway).
Completed applications must be returned to the Clerk's Office
or the Hospital by 5 P.M. on 4/6/12.

No applications or requests will be accepted after that time.

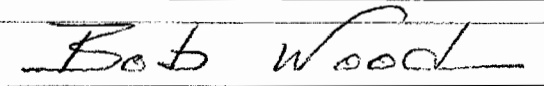
Your completed application should be delivered to the Clerk of the Court
or to DMH Administration by 5 p.m. on 4/6/12.
All applications must be submitted in writing.

Doctors' Memorial Hospital
333 North Byron Butler Parkway
Perry, Fl 32347
850-584-0800

Application for Board of Directors

- | | | |
|------------------------------------------------------------------------------------|--------------------------------------|----|
| 1. Are you 18 years old or older? | <input checked="" type="radio"/> Yes | No |
| 2. Are you a resident of Taylor County | <input checked="" type="radio"/> Yes | No |
| 3. Are you willing to spend up to eight hour per month for meetings and workshops? | <input checked="" type="radio"/> Yes | No |
| 4. Are you willing to attend all Board Meetings (emergencies excluded)? | <input checked="" type="radio"/> Yes | No |
| 5. Are you willing to attend two weekend retreats per year? | <input checked="" type="radio"/> Yes | No |


Applicant Signature


Print Name

Please return to Administration by 5:00 p.m. April 6, 2012; no applications will be accepted after that time.

Request For Consideration Questionnaire for Doctors' Memorial Hospital Board of Trustees

Name: Bob Wood

Address: 3584 Whippoorwill Way

Phone; Home: 584-5643 Work: _____ Fax: _____

Email: Bob. CAROL. wood @ Fairpoint. net

Please answer the following questions (use additional pages if necessary)

Education:

High School, Graduate?: Name: Andrew Jackson Sr. High

Address: Jacksonville, FL.

Post-Secondary Education: Brevard College - Brevard, NC.
UNIVERSITY OF NORTH CAROLINA - Charlotte, NC.

Name: _____

APPALACHIAN STATE - BOONE, N.C

Address: _____

Technical Training: TAYLOR TECH. INSTITUTION - 16 YRS.
FERRY, FL.

Name: _____

Address: _____

Certificates of License Please List: A.A. - Brevard College
B.A. - UNC - Charlotte

M.A. - APPALACHIAN STATE

College Courses or Graduate: (see above)

Name: _____

Address: _____

Answer Yes or No, If yes please explain. (Use additional pages if necessary)

1. Are you a resident of Taylor County?

Yes

No

2. Are you currently or have you been in the last five years an agent, employer, director or other affiliation with any medical care provider or other medical care entity?

Yes

No

3. Do you or any family member have any affiliation with any business or company that has a vendor relationship with DMH, Inc. or any other contractual relationship with DMH, Inc?

Yes

No

If Yes explain:

4. Have you or any family members worked at DMH in the last five years?

Yes

No

5. Please list Board/Business/Volunteer/Work Experience:

SOUTHERN ASSOCIATION ACCREDITATION TEAM - TAYLOR CO. HIGH

VOLUNTEER - FLORIDA PARK SERVICE

VOLUNTEER - TAYLOR CO. HIGH ATHLETIC DEPT.

35 YRS. TAYLOR DISTRICT SCHOOL - TEACHER, COACH, ADMINISTRATOR
CURRENTLY ON SUB. TEACHER LIST

6. Why do you wish to serve on the hospital Board of Trustees?

I HAVE A STRONG DESIRE TO CONTRIBUTE TOWARDS A
GOAL OF POSITIVE PROGRESS IN PROVIDING HEALTH CARE
SERVICES TO THE CITIZENS OF OUR AREA.

7. Please state why the selection of you as a DMH Board Member would benefit the hospital:

INCREASING the understanding of the benefits
our hospital provides to the community.

8. Have you ever been convicted of a misdemeanor or felony in any state or federal court, If yes please explain in detail:

Yes

No

9. Please describe your viewpoint regarding the role of a Board Member, including your views on a Board Member's relationship with the DMH CEO, Medical Staff and employees.

"TEAMWORK" Help in providing for the
needed professional and administrative personnel,
equipment and facilities required for the
delivery of high quality care to the
patients served by the hospital.

10. The DMH Board meets one to two times each month, once a year for a weekend retreat, and participates in self education and orientation. Do you foresee a problem in attending these events?

None

11. Please describe in general any opinions you have regarding the strengths and weaknesses of DMH operational management and physical plant.

Our strength is the staff recruiting and the professional attitude of current staff. The hospital here offers an appropriate standard of care, and also has infrastructure in place to move patients to large hospitals

12. Further comments:

when deemed necessary,

13. In your opinion, which is the single most important issue facing rural healthcare in Florida?

lower Medicare reimbursements

"On Behalf of the Taylor County Board of County Commissioners, we thank you for taking time to complete this Request for Consideration Questionnaire and for offering to volunteer your time which would serve as an investment into the future of healthcare in our community."

Barry L. Hafer

Doctors' Memorial Hospital
Is now Accepting
Applications
For its Board of Directors

There is One (1) vacancy on the Board of Directors

The Board of Directors is now
Accepting applications to fill this vacancy.

Applicants must be 18 years old or older

Applicants should:

- Be a resident of Taylor County
- Be willing to spend up to 8 hours per month for meetings and workshops
- Be willing to attend all Board meetings
- Be willing to attend two weekend strategic planning sessions per year

Applications may be obtained at the Clerk of the Courts office
In the Taylor County Courthouse or in the Administrative Office
At Doctors' Memorial Hospital (333 N. Byron Butler Parkway).
Completed applications must be returned to the Clerk's Office
Or the Hospital by 5 P.M. on 4/6/12

No applications or requests will be accepted after that time.

Your completed application should be delivered to the Clerk of the Court
Or to DMH Administration by 5 P.M. on 4/6/12.
All applications must be submitted in writing.

Barry L. Hafer
105 Palmetto St
Perry, Florida
(850) 843-2333M

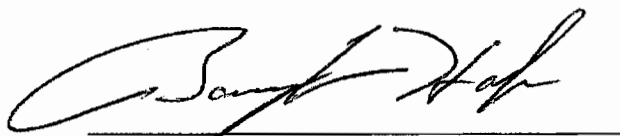
Vice President
Chemring Ordnance
10625 Puckett Rd
Perry, Florida 32348
(850) 584-2634 x280

Barry L. Hafer

Doctors' Memorial Hospital
333 North Byron Butler Parkway
Perry, FL 32347
850-584-0800

Application for Board of Directors

1. Are you 18 years old or older? ☒ Yes ☐ No
2. Are you a resident of Taylor County? ☒ Yes ☐ No
3. Are you willing to spend up to eight hours per month for meetings and workshops?
☒ Yes ☐ No
4. Are you willing to attend all Board Meetings (emergencies excluded)?
☒ Yes ☐ No
5. Are you willing to attend two weekend retreats per year?
☒ Yes ☐ No



Applicant Signature

Barry L. Hafer

Print Name

Please return to Administration by 5:00 P.M. April 6, 2012; no applications will be accepted after that time.

Barry L. Hafer

Request For Consideration Questionnaire for Doctors' Memorial Hospital Board of Trustees

Name: Barry L. Hafer

Address: 105 Palmetto St, Perry, Florida, 32348

Phone; Home: 850-843-2333 Work: 850-584-2634 x 280 Fax: 850-584-2044

Email: bhafer@chemringordnance.com; barry.hafer@gmail.com

Please answer the following questions (use additional pages if necessary)

Education:

High School Graduate?: Name: Horseheads High School

Address: 812 Center St. Horseheads, NY 14845

Post-Secondary Education: Name: State University of New York; BS in Chemistry

Address: 350 New Campus Dr. Brockport, NY 14420

Technical Training: Name: US Army Command and General Staff College

Address: Fort Leavenworth, KS

Certificates of License Please List: None

College Courses or Graduate: Name: University of Texas at Arlington (30 hours toward MBA)

Address: 701 S. Nedderman Dr. Arlington, TX 76019

Answer Yes or No, If yes please explain (use additional pages if necessary)

1. Are you a resident of Taylor County ☒ Yes ☐ No
2. Are you currently or have you been in the last five years an agent, employer, director or other affiliation with any medical care provider or other medical care entity?
- ☐ Yes ☒ No
3. Do you or any family member have any affiliation with any business or company that has a vendor relationship with DMH, Inc. or any other contractual relationship with DMH, Inc?
- ☐ Yes ☒ No

If Yes explain _____

4. Have you or any family members worked at DMH in the last five years?
- ☐ Yes ☒ No
5. Please list Board/Business/Volunteer/Work Experience:
- I volunteered several years as a member of the Citizen's Advisory Council and the Chamber of Commerce Board in Marshall, TX and both organizations provided community input to the Good Shepherd Hospital CEO and Board. The hospital in Marshall had a somewhat false reputation for not providing the best care, and through our community organizations we helped change the perceptions of care significantly. In addition to my Chamber of Commerce Board experience I also am a Paul Harris Fellow Rotarian serving on numerous Rotary Officer capacities including President-Elect prior to being deployed with the Army National Guard. I served roughly 26 years in the Army and retired upon moving to Perry as a Lieutenant Colonel. On the business side I have led several chemical manufacturing plants and also performed as the Chief Operating Officer for Chemring Military Products in Marshall, TX before being chosen to relocate to Perry, Florida as a Vice President for Chemring Ordnance.*
6. Why do you wish to serve on the hospital Board of Trustees?
- A hospital is often seen by many as a key nucleus of any successful city or town, and I understand how important it is to build, grow or sustain a city's healthcare system. From a business leader perspective I also see how important it is to have great health care in the city where we work to protect our committed workers and their families. Hospitals are also essential for economic development so the stronger the communities' health care posture is the better for long term regional growth. On the personal side, I enjoy volunteering and giving back to the community I and my family live in, and be it serving on the Board of Directors or simply volunteering for a community event I like to give back through my works in the most impactful way possible.*

7. Please state why the selection of you as a DMH Board Member would benefit the hospital:
- Throughout my career history as a manufacturing leader, I have always been an active member of the community and understand the importance of quality care available to families and to employers, as well as to just simply give back. As a two year President of the Harrison County Manufacturers' Council we identified a huge gap being no occupational health services in the county. Businesses were often driving employees for normal occupational health care issues such as physicals and even injured employees 30-60 miles to be seen at a clinic that would handle occupational health issues and accept workman's compensation insurance. Our council presented the need to the Good Shepherd Hospital leadership and within a year stood up an occupational health clinic that met both the preventive and emergency needs of the regional companies. This was a huge benefit to local industries and to the hospital. It simply brought jobs to our local economy as well.*

As a member of the Marshall Chamber of Commerce Board and the Citizens Advisory Council we understood the need for having a quality hospital in the region to provide the backbone for economic development in the area. Businesses and employees often consider the quality of education for their children and the quality of health care before relocating or establishing operations in an area. In support of the local hospital we worked to market their incredible achievements and helped to change several decades of negative perceptions that in fact were untruths or old news. To help rally the community around the often hard to recruit doctors the Chamber of Commerce hosted monthly "Dishin with the Docs" events where we advertised a meet and greet at the hospital for new and existing Doctors so that the local community could come welcome the new professionals to our town and to thank the current team for all their awesome efforts. Both Doctor retention and recruitment increased significantly as we embraced them as a part of our community and family.

As a business leader running multiple businesses, I understand that it is essential to have a strategy or vision for the future, and must be able to financially support current operations. I do not have any direct healthcare business leadership experience, however, sometimes a fresh perspective or someone not afraid to "ask the stupid questions" can promote constructive dialogue and prevent teams from group think. I have lead military units and civilian businesses and I believe I can listen, learn and contribute as an advisory leader on the hospital board.

8. Have you ever been convicted of a misdemeanor or felony in any state or federal court; If yes please explain in detail:

Yes

☒ No

9. Please describe your viewpoint regarding the role of a Board Member, including your views on a Board Member's relationship with the DMH CEO, Medical Staff and employees.
- I've worked around multiple corporate Board Members in my business life and my belief is that unless enlisted to take on an active, hands on leadership role, the Board should listen, learn, advise and consult the hospital CEO and should let him or her do their job. The Board should develop a positive face for the medical staff and employees as well as represent the hospital in the best light in the community. When the Board adds the most value is when they*

are developing strategic directions and plans working with the hospital CEO and staff to ensure the hospital can sustain itself today while positioning itself for positive growth in the future.

10. The DMH Board meets one to two times each month, once a year for a weekend retreat, and participates in self education and orientation. Do you foresee a problem in attending these events?

I have no issues with these scheduled events and I am willing to take on larger projects and initiatives as desired by the Board and the CEO.

11. Please describe in general any opinions you have regarding the strengths and weaknesses of DMH operational management and physical plant.

I effectively know very little about DMH and its leadership. I know we are lucky to have DMH in our community and we should work to keep it healthy and make it a cornerstone in Taylor County.

12. Further comments.

As I attempted to articulate in the previous responses, I want to give back to my community and I feel I can contribute in a larger way through my business and leadership experience. Good healthcare is essential to a successful community and it is essential to long term economic growth.

13. In your opinion, which is the single most important issue facing rural healthcare in Florida?

I am not a lifelong citizen in Taylor County, but having lived for years in a smaller sized town I understand the challenges related to attracting top medical professionals at all levels and then keeping them. It takes great leadership, great talent, AND great patient customer service to maintain and grow a hospital in a rural environment.

"On Behalf of the Taylor County Board of County Commissioners, we thank you for taking time to complete the Request for Consideration Questionnaire and for offering to volunteer your time which would serve as an investment into the future of healthcare in our community."

Barry L. Hafer

(903) 407-5606 (PM)
(850) 843-2333 (WM)

barry.hafer@gmail.com
bhafer@chemringordnance.com
105 Palmetto St
Perry, Florida

Professional Summary

A confident, motivated Senior Leader & Business Development Executive with extensive experience leading change by establishing a vision, inspiring people, and doing what it takes to achieve exceptional results. Focuses on optimizing resources, improving processes and strategically positioning the business for future markets and growth opportunities. Effectively builds integrated, progressive teams ensuring the highest level of safety and quality while driving continuous improvement. A leader and communicator who demonstrates strong listening and facilitation skills; builds customer loyalty through proactive, collaborative, open dialogue. Embraces challenge and change.

Professional Experience

Chemring Ordnance **Perry, Florida** **2011 - Present**

Vice President (2011-Present)

Executive responsible for leading and inspiring change by implementing the culture shift and Integrated Management and Business Systems necessary to double the business in five years. Special emphasis areas included Quality Assurance and HSE as essential building blocks for any successful DOD ammunition provider. Additional objectives included leading all active programs and business development initiatives for the Marshall, Texas company as they were transitioned to the Perry, Florida parent company as a strategic cost reduction initiative.

Chemring Military Products / Mecar USA **Marshall, Texas** **2005 - 2011**

Chief Operating Officer (2005 - 2011)

Executive responsible for the start up, validation and operations of a greenfield, military ammunition manufacturer and ammunition services company with international operations

- Led the business startup spring boarding it from a Greenfield site with \$0 revenue to \$52M in the first five years of operation
- Successfully completed six US Army 105mm Stryker production years and three contracts in an exemplary manner exceeding all quality and delivery requirements; company is now the Go To manufacturer for 100% of the Army's Stryker 105mm inventory
- With excellent USG "Past Performance" executed over \$90M in Foreign Military Sales sourcing non-standard ammunition across the globe to support our key US allies and active military theaters
- Achieved a five year record of zero OSHA recordable incidences, five years with zero Lost Work Day Accidents and zero incidences in an explosives and energetics manufacturing environment
- Received regular accolades from the Defense Contract Management Agency quality and safety representatives for our top quality operations and our intranet based Information Management System
- Maintained a positive and constant face in the community as a Paul Harris Fellow in Rotary, President of the Harrison County Manufacturers' Council, President-elect of the Marshall Chamber of Commerce and Co-Chairman of the Marshall Independent School District Citizens Advisory Group

Honeywell International Inc. **Marshall, Texas** **2002 - 2005**

Plant Manager (2003 - 2005)

Plant Manager responsible for all financial and operational decisions for two manufacturing facilities with the primary function of blending, pelletizing and prilling specialty chemical waxes and related petrochemical products for the tire and pvc markets

- Successfully completed a three-year plant turnaround rebuilding both the plant infrastructure to Honeywell standards as well as leading the culture shift to being a progressive, forward thinking, collaborative team environment
- Upgraded the plant leadership ensuring the right talent was in place to achieve our safety, quality and business goals
- Increased revenue 13% in the first two years from \$13.6M to \$15.4M primarily through proactive customer relationships, reduced lead times and overall improved quality performance
- Significantly increased EBIT and cash flow by improving production efficiencies 14.7%, by reducing scrap 13% and by reducing overall inventories 20% and slow moving inventory over 69%
- Improved customer quality 46% at 0.75 defects per hundred (dph) vs. 1.40 dph in the previous year.
- Significantly improved our customer service OTTR performance from 87% in 2004 to over 96%.
- Achieved 12 months with zero OSHA Recordable accidents in 2005 compared to four both in 2004 and 2003.
- Developed a strong, cooperative relationship with the local fire, police and regulatory agencies, and participated in numerous community, charity and supportive events.

Barry L. Hafer

(903) 407-5606 (PM)
(850) 843-2333 (WM)

barry.hafer@gmail.com
bhafer@chemringordnance.com
105 Palmetto St.
Perry, Florida

Professional Experience (continued)

Plant Operations Leader (2002 – 2003)

Plant Operations Leader responsible for a three shift, seven day manufacturing and packaging operation comprising of specialty petrochemical materials primarily for the tire, pvc and candle industries.

- Worked to initiate a plant environment with much needed standards and discipline rewarding individuals for superior work and coaching employees to improve quality and efficiencies.
- Spring boarded the redesign of the HSE program focusing on much needed training, documentation and discipline to improve the culture and overall safety results.
- Developed the Hazardous Waste Handling & Disposal program from scratch to properly dispose of years of legacy hazardous waste collected in both Plants.

NCH Corporation

Irving, Texas

1993 - 2002

Associate Plant Manager (2000 – 2002)

Leader responsible for the manufacturing of 425 different chemical products, equipment and facility maintenance, plus budgetary and HR activities for \$75 million in industrial maintenance chemicals. Direct responsibilities for 7 separate departments and 60 personnel

- Improved the 30 year employee culture through a positive culture shift breaking down barriers and involving all employees in operational decisions; renovated and reorganized the entire facility instilling team pride in the plant employees
- Doubled grease capacity and significantly reduced COGS and overall profitability with key infrastructure upgrades
- Automated bulk chemical manufacturing with load cells, solenoid metering systems and in-process batch testing
- Developed a Centralized Production Module linking Scheduling, Production, Quality Control and Cost Accounting into one, shared database; would allow us to schedule based on capacity and capture costs by product and not averages
- Implemented a Merit Evaluation system linked with Positive Discipline reducing turnover to almost zero
- Managed the ISO 9002 program across Manufacturing and Maintenance

Product Line Manager (1997 – 2000)

Business development manager for a \$31M line of U.S. lubricant products, with responsibilities for \$50M internationally. Responsible for keeping up with industry trends, product development, sales introductions and overall maintenance of the lubricant product line. Additional responsibilities included company acquisitions and non-traditional business development.

- Implemented niche marketing materials and sales tracts to increase sales on our core products; added \$1M in sales first year
- Developed a shared lubricants brand improving packaging appeal and sales literature while saving over \$100K annually
- Identified and discontinued non-essential products that were either low quality, had marginal sales or low gross profit
- Launched an initiative to unify our product line globally within the corporation presenting the lubricant segment business plan opportunities and synergies to our European Operations and Sales VP's in Paris

Chemical Manufacturing Supervisor (1993 – 1997)

Supervisor for a Fortune 500 chemical company. Responsible for the planning and production of a complete line of industrial maintenance chemicals. Product lines included EPA regulated insecticides/herbicides, industrial cleaning/janitorial products, water treatment chemicals, lubricants, paints and coatings.

Relevant Experience

U.S. Army National Guard, Texas; Current Rank: Lieutenant Colonel

1993 – 2011

U.S. Army National Guard Battalion Commander; 136th Regional Training Institute

2008 – 2011

Top Secret Security Clearance

Education

MBA (30 hours completed) University of Texas at Arlington

Arlington, TX

BS (Chemistry) State University of New York

Brockport, N.Y.

Professional Memberships

Rotary International, Marshall Downtown Club (Paul Harris Fellow)

Harrison County Manufacturing Council (Past President; 2009-2011)

Harrison County Literacy Council (Past Board Member)

Marshall Chamber of Commerce (Past President-elect and Board Member)

National Guard Association of Texas (NGAT)

National Guard Association of the US (NGAUS)

Doctors' Memorial Hospital
Is now Accepting
Applications
For its Board of Directors

There is One (1) vacancy on the Board of Directors

The Board of Directors is now
Accepting applications to fill this vacancy.

Applicants must be 18 years old or older

Applicants should:

- Be a resident of Taylor County
- Be willing to spend up to 8 hours per month for meetings and workshops
- Be willing to attend all Board meetings
- Be willing to attend two weekend strategic planning sessions per year

Applications may be obtained at the Clerk of the Courts office
In the Taylor County Courthouse or in the Administrative Office
At Doctors' Memorial Hospital (333 N. Byron Butler Parkway).
Completed applications must be returned to the Clerk's Office
or the Hospital by 5 P.M. on 4/6/12.

No applications or requests will be accepted after that time.

Your completed application should be delivered to the Clerk of the Court
or to DMH Administration by 5 p.m. on 4/6/12.
All applications must be submitted in writing.

Doctors' Memorial Hospital
333 North Byron Butler Parkway
Perry, Fl 32347
850-584-0800

Application for Board of Directors

- | | | |
|------------------------------------------------------------------------------------|--------------------------------------|----|
| 1. Are you 18 years old or older? | <input checked="" type="radio"/> Yes | No |
| 2. Are you a resident of Taylor County | <input checked="" type="radio"/> Yes | No |
| 3. Are you willing to spend up to eight hour per month for meetings and workshops? | <input checked="" type="radio"/> Yes | No |
| 4. Are you willing to attend all Board Meetings (emergencies excluded)? | <input checked="" type="radio"/> Yes | No |
| 5. Are you willing to attend two weekend retreats per year? | <input checked="" type="radio"/> Yes | No |

William E. Brynes
Applicant Signature

William E. Brynes
Print Name

Please return to Administration by 5:00 p.m. April 6, 2012; no applications will be accepted after that time.

Request For Consideration Questionnaire for Doctors' Memorial Hospital Board of Trustees

Name: William E. Brynes
Address: P.O. Box 501 Perry FL 32348
Phone; Home: 584-4653 ^{cell} Work: 843-5656 Fax: NONE
Email: dogpaws01@comcast.net

Please answer the following questions (use additional pages if necessary)

Education:

High School, Graduate?: Name: Taylor County High School class of 1962
Address: Perry FL

Post-Secondary Education:

Name: _____

Address: _____

Technical Training:

Name: _____

Address: _____

Certificates of License Please List:

certified Public Accountant

College Courses or Graduate: BS Accounting Masters Public Admin

Name: FSU

Address: Tallahassee FL

Answer Yes or No, If yes please explain. (Use additional pages if necessary)

1. Are you a resident of Taylor County?

☒ Yes

☐ No

2. Are you currently or have you been in the last five years an agent, employer, director or other affiliation with any medical care provider or other medical care entity?

☒ Yes

☐ No

Director at Doctors Memorial Hospital

3. Do you or any family member have any affiliation with any business or company that has a vendor relationship with DMH, Inc. or any other contractual relationship with DMH, Inc?

☐ Yes

☒ No

If Yes explain:

4. Have you or any family members worked at DMH in the last five years?

☒ Yes

☐ No

I worked at Doctors Memorial Hospital as the finance officer

5. Please list Board/Business/Volunteer/Work Experience:

Board member of Tree Capital - F54 credit Union
Past chamber director, Kironis, Main Street to name a few

6. Why do you wish to serve on the hospital Board of Trustees?

See # 12

7. Please state why the selection of you as a DMH Board Member would benefit the hospital:

Exprience and knowledge. Extensive knowledge of DMH operations and the physical plant. Experience at having provided accounting and consulting services to at least 5-6 rural hospitals in North Florida.

8. Have you ever been convicted of a misdemeanor or felony in any state or federal court, If yes please explain in detail:

Yes

No

9. Please describe your viewpoint regarding the role of a Board Member, including your views on a Board Member's relationship with the DMH CEO, Medical Staff and employees

Board sets policy and hires CEO. Board along with CEO sets direction for DMH. Employees work at DMH under direction of CEO. CEO has superior knowledge re the medical staff which will be sort of employees under the direction of the CEO.

10. The DMH Board meets one to two times each month, once a year for a weekend retreat, and participates in self education and orientation. Do you foresee a problem in attending these events?

No

11. Please describe in general any opinions you have regarding the strengths and weaknesses of DMH operational management and physical plant.

Physical plant is as good as any in the area.

12. Further comments:

First, I do not have all the answers, but many times a question is more important than an answer. DMH is very important to the residents of our community, not only today, but for the future growth of our community. We all have friends or relatives who would not be able to travel elsewhere to get even basic medical treatment if DMH was unable to provide these basic services. I was involved with DMH at the old hospital and the present location before the start of construction. The community has supported me since childhood and this is my opportunity to give back to the community. What I have to offer is knowledge and experience not only about DMH, but business as general. I understand the relationship between DMH and the county commission. I understand the county can't continue to bail the hospital out of financial problems. I understand the financial position the county is in. If selected I will work in the best interest of DMH, the county commission and the community we all work to serve.

13. In your opinion, which is the single most important issue facing rural healthcare in Florida?

The demand for services continues to increase while the resources to pay for these services continues to decrease.

"On Behalf of the Taylor County Board of County Commissioners, we thank you for taking time to complete this Request for Consideration Questionnaire and for offering to volunteer your time which would serve as an investment into the future of healthcare in our community."

Doctors' Memorial Hospital
333 North Byron Butler Parkway
Perry, Fl 32347
850-584-0800

Application for Board of Directors

- | | | |
|------------------------------------------------------------------------------------|--------------------------------------|----|
| 1. Are you 18 years old or older? | <input checked="" type="radio"/> Yes | No |
| 2. Are you a resident of Taylor County | <input checked="" type="radio"/> Yes | No |
| 3. Are you willing to spend up to eight hour per month for meetings and workshops? | <input checked="" type="radio"/> Yes | No |
| 4. Are you willing to attend all Board Meetings (emergencies excluded)? | <input checked="" type="radio"/> Yes | No |
| 5. Are you willing to attend two weekend retreats per year? | <input checked="" type="radio"/> Yes | No |

Sandra Evans Oller
Applicant Signature

Sandra Evans Oller
Print Name

Please return to Administration by 5:00 p.m. August 1, 2008; no applications will be accepted after that time.

Request For Consideration Questionnaire for Doctors' Memorial Hospital Board of Trustees

Name: Sandra Evans Oller
Address: 1642 Courtney Rd., Perry
Phone; Home: 843-1767 Work: — Fax: —
Email: theoillers1994@yahoo.com

Please answer the following questions (use additional pages if necessary)

Education:

High School, Graduate?: Name: Mt. Vernon H.S.
Address: Alexandria, VA.

Post-Secondary Education:

AD Nursing Name: Florida Community Coll.
Address: Jacksonville

Technical Training:

Name: _____

Address: _____

Certificates of License Please List:

RN - FL

College Courses or Graduate:

BS Nursing Name: Pacific Western Univ.
Address: California

Answer Yes or No, If yes please explain. (Use additional pages if necessary)

1. Are you a resident of Taylor County?

☒ Yes

☐ No

2. Are you currently or have you been in the last five years an agent, employer, director or other affiliation with any medical care provider or other medical care entity?

☒ Yes

☐ No

Gentiva Health Services -

Home Health Case Manager

3. Do you or any family member have any affiliation with any business or company that has a vendor relationship with DMH, Inc. or any other contractual relationship with DMH, Inc?

☐ Yes

☒ No

If Yes explain:

4. Have you or any family members worked at DMH in the last five years?

☐ Yes

☒ No

5. Please list Board/Business/Volunteer/Work Experience:

RN for 42 yrs., worked @ DMH
from 1989-2005 - full time, then
per diem in hosp. & home health
agency

6. Why do you wish to serve on the hospital Board of Trustees?

I want to give back to my community. My family has been in Perry since before I was born. Now that I am retired I want to do all I can to make Perry a great place to live.

7. Please state why the selection of you as a DMH Board Member would benefit the hospital:

As a long time resident of Perry, I want to see that the hospital is run efficiently, financially + personally so that people will use it more, instead of running off to Tallahassee. I am an RN + have extensive administrative experience as a Head Nurse + Department Head.

8. Have you ever been convicted of a misdemeanor or felony in any state or federal court, If yes please explain in detail:

Yes

☒ No

9. Please describe your viewpoint regarding the role of a Board Member, including your views on a Board Member's relationship with the DMH CEO, Medical Staff and employees.

Board members, DMH, CEO, med. + employees should all have the same goals - work together for the good of the hospital + the community, so they should have a relationship where they feel comfortable communicating with them. Board members should be involved in developing a strategic plan for the hosp., + the CEO should be accountable to the Board, since there is no one above him.

DOCTORS' MEMORIAL HOSPITAL
is now accepting applications for its
BOARD OF DIRECTORS

There is one vacancy on the Board of Directors.
The Board of Directors is now accepting
applications to fill this vacancy.
Applicants must be 18 years old or older.

Applicants should:

- Be a resident of Taylor County
- Be willing to spend up to eight hours per month for meetings and workshops
- Be willing to attend all Board meetings
- Be willing to attend two weekend strategic planning sessions per year

Applications may be obtained at the
Clerk of Courts office in the
Taylor County Courthouse,
Completed applications must be returned
to the Clerk's office or the Hospital
by 5 p.m. on Friday, April 6, 2012.

**No applications or requests will be
accepted after that time.**

Your completed application should be
delivered to the Clerk of the Court
by 5 p.m. on Friday, April 6, 2012.
All applications must be submitted in writing.

10. The DMH Board meets one to two times each month, once a year for a weekend retreat, and participates in self education and orientation. Do you foresee a problem in attending these events?

No - if a job requires me to do something I'm committed to doing it, & these meetings, etc. are very important

11. Please describe in general any opinions you have regarding the strengths and weaknesses of DMH operational management and physical plant.

unsure of operational management;
hosp. is beautiful, clean, & the employees are great - my mom was a pt. numerous times, & she died there, and she got the best of care up to the end!

12. Further comments:

I would very much like to be chosen for this position, because as a resident of Perry I want to see that our hospital grows, and that people will realize that they can get excellent health care right here in town.

I love Perry and want to be involved in making it a great place to live. I believe my 42 yr. in nursing, many in rural healthcare, including the Alaska bush, can help me fulfill the duties of a Board Member

13. In your opinion, which is the single most important issue facing rural healthcare in Florida?

No one thinks they can get
good healthcare in a rural setting!
But I know they can!

"On Behalf of the Taylor County Board of County Commissioners, we thank you for taking time to complete this Request for Consideration Questionnaire and for offering to volunteer your time which would serve as an investment into the future of healthcare in our community."

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

FDOT Tentative Five Year Work



MEETING DATE REQUESTED:

Monday, May 1, 2012 / 5:30 PM

Statement of Issue: Jordan Green to Discuss the Tentative Five Year Work Program and answer any questions from the Board

Recommended Action: N/A

Fiscal Impact: N/A

Budgeted Expense: Y/N

Submitted By: Amy Tucker – Bauldree

Contact: 386-758-3725 or Amy.Tucker-Bauldree@dot.state.fl.us

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments: NO

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve Amendment No 1 to the Florida Boating Improvement Program (FBIP) Grant Contract No. 10253 which provides funding assistance for construction of a parking facility at Keaton Beach Coastal Park for parking overflow from Keaton Beach Boat Ramp. The Amendment extends the grant contract to June 30, 2013. There are no other changes to the grant agreement.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Board to approve Amendment No. 1 to Grant Contract No. 10253 with FBIP which provides funding assistance for the construction of parking facilities at Keaton Beach Coastal Park. The amendment extends the grant contract to June 30, 2013.

Recommended Action: Approve Amendment No. 1

Fiscal Impact: The County was awarded a grant in the amount of \$100,000.

Budgeted Expense: This project has been budgeted since FY 2010-2011.

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The FBIP grant provides funding assistance to construct parking facilities at Keaton Beach Coastal Park to accommodate truck and trailer overflow from the adjacent Keaton Beach Boat Ramp County. The project has been out for bids three times and sufficient funding is not currently available to construct the facility with low impact development standards using permeable pavers. The County had requested an extension until March 2013 in an effort to submit a second grant to obtain the additional funds. An extension was granted until June 30, 2013. The County will be submitting a second grant application to FBIP in early June 2012.

Attachments: Amendment No. 1.

AMENDMENT NO. 1 TO AGREEMENT

This AMENDMENT TO AGREEMENT is entered into by and between the FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION ("COMMISSION") and the TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS ("GRANTEE"), and amends that Agreement entered into between the COMMISSION and the GRANTEE dated July 11, 2011, and hereinafter referred to as the "ORIGINAL AGREEMENT".

IN CONSIDERATION of the mutual covenants and conditions set forth herein and in the ORIGINAL AGREEMENT, the parties agree to amend the ORIGINAL AGREEMENT as follows, which amendments shall govern to the exclusion of any provision of the ORIGINAL AGREEMENT to the contrary:

1. Paragraph 23 of the ORIGINAL AGREEMENT is hereby amended to read as follows:

TERM OF AGREEMENT: This Agreement shall begin upon execution by both parties and end **June 30, 2033**, inclusive. **However, the GRANTEE shall complete all Phase I project services on or before June 30, 2013.** The GRANTEE shall not be eligible for reimbursement for services rendered prior to the execution date of this Agreement nor after the termination date of the Agreement.

2. No funds in addition to those provided for in the ORIGINAL AGREEMENT are authorized or allocated by this AMENDMENT TO AGREEMENT.

All provisions of the ORIGINAL AGREEMENT not specifically amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this AMENDMENT TO AGREEMENT on the date and year last written below.

**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**

Chairman, or designee

Executive Director, or designee

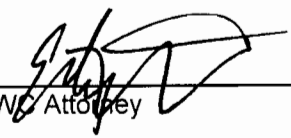
Date

Date

Approved as to form and legality:

Approved as to form and legality:

Grantee Attorney



FWC Attorney

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Board to review and approve Section 306A Project Checklist and Statement Of Real Property Ownership Form for the 2012-2013 Coastal Partnership Initiative (CPI) Grant submitted requesting funding assistance for the Ideal Boat Ramp project in Steinhatchee.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Board to review and approve Section 306A Project Checklist and Statement Of Real Property Ownership Form for the 2012-2013 CPI Grant. The grant application requested funding assistance for the paving of parking facilities, construction of a picnic pavilion with landscaping, signage and security lighting at Ideal Boat Ramp. The project has been approved for funding by FDEP and the forms are a requirement of NOAA prior to issuing a grant contract.

Recommended Action: Board to approve Section 306A Project Checklist and Statement Of Real Property Ownership Form.

Fiscal Impact: The County requested \$30,000, the maximum allowable amount. The grant has a dollar per dollar match. The proposed project has an anticipated cost of \$145,300. A donation in the amount of \$100,000 received from Buckeye Florida will be used for a portion of the match. The Steinhatchee Waterfronts Florida Partnership will provide \$300 for the "Florida Friendly" landscaping portion of the project. Additional funds in the amount of \$15,000 are needed to complete the project as currently proposed. The funds have been approved by the Board through Commissioner Houck's district paving funds.

Budgeted Expense: Y/N

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Grant application was submitted to the Coastal Partnership Initiative Program in February 2012. The ranking process is complete and the Ideal Boat Ramp project in Steinhatchee has been selected for funding. The County

will be awarded \$30,000 to be used to assist in the paving of parking facilities, construction of a picnic pavilion with picnic tables and benches, installation of educational signage, a security light, and landscaping of the picnic pavilion with "Florida Friendly" vegetation. This grant program is federally funded through NOAA and is administered by FDEP, Coastal Management Program.

Attachments: Section 306A Project Checklist and Statement Of Real Property Ownership

Melody Cox

From: Goggin, Susan [Susan.Goggin@dep.state.fl.us]
Sent: Wednesday, April 18, 2012 2:39 PM
To: Melody Cox
Subject: Ideal Boating Park.docx
Attachments: 306A Checklist Guidance for Subgrants, JAN 2009 Final.doc; Ideal Boating Park.docx

Hello, Ms. Cox:

Taylor County's CPI Application, "Ideal Boating Facility and Park, Steinhatchee", was scored and ranked high enough to be included in the Florida Coastal Management Program's annual FY 12-13 cooperative application to NOAA. Although NOAA has not yet approved this project, we have begun compiling project documents for NOAA's review of project description, tasks, deliverables and a completed 306A checklist (attached). Please complete and sign the checklist, and include one of the example property certification forms, which must be signed by a person with authority to verify that the property is publicly-owned or held in a conservation easement for at least 20 years.

I will add the project location map submitted with the application after you return the signed checklist, unless there is another location map that you prefer to add.

Please complete and send in mail to me (we cannot accept emailed/scanned signatures on 306A checklists) at the following address:

Susan Goggin
Florida Coastal Management Program, MS 47
Department of Environmental Protection
3900 Commonwealth Blvd.
Tallahassee, FL 32399-3000

The 306A Guidance for completing the checklist is also attached. Feel free to write or call me at (850) 245-2183 if you have any questions. Thank you!

Susan E. Goggin
Environmental Administrator
Florida Coastal Management Program
Department of Environmental Protection
Tallahassee, FL 32399-3000
(850) 245-2161
<http://www.dep.state.fl.us/cmp/grants/index.htm>

Please take a few minutes to share your comments on the service you received from the department by clicking on this link. [DEP Customer Survey](#).

**STATEMENT
OF
REAL PROPERTY OWNERSHIP**

I, Patricia Patterson, state upon personal knowledge the following to be true:

1. Ideal Boating Facility & Park (Steinhatchee) is located in Taylor County.
2. I, Patricia Patterson, am the Chairman of Taylor County Board of Commissioners and have the authority to say that the referenced property is owned by Taylor County Board of Commissioners.
3. The property referenced is owned by the Taylor County Board of Commissioners. There are no encumbrances on the property that may interfere with it being used for this project.

Signature of Official

Subscribed before me this 1st day of May, 2012.

Attest: _____
Clerk of Court

Notary Public

Commission Expires

Section 306A Project Checklist

Florida Coastal Management Program (FCMP) subgrant applicants must complete a Section 306A Project Checklist for each Coastal Zone Management Act (CZMA) section 306A project and submit it to the FCMP as part of the subgrant application process. A complete and signed checklist, title document or any other required information are necessary for ultimate project approval by the FCMP and NOAA.

Project Title: Ideal Boating Facility & Park (Steinhatchee)

Project Applicant: Taylor County, Florida

Total Project Cost: \$60,000 FCMP Funds: \$30,000 Match Funds: \$30,000

(1) THE STATEMENTS MADE AND OTHER INFORMATION PROVIDED IN THIS CHECK-LIST ARE, TO THE BEST OF MY KNOWLEDGE, TRUE AND ACCURATE; (2) THE PROJECT DESCRIBED IN THIS CHECKLIST IS CONSISTENT WITH CZMA SECTION 306A AND SECTION 306A GUIDANCE; (3) THE APPLICANT HAS PROVIDED OR WILL PROVIDE TO THE FCMP THE DOCUMENTS IDENTIFIED IN THIS CHECKLIST; AND (4) I UNDERSTAND THE CONSEQUENCES, AS DESCRIBED IN SECTION 306A GUIDANCE, IF THE PROJECT DESCRIBED IN THIS CHECKLIST DOES NOT COMPLY WITH CZMA SECTION 306A AND THE SECTION 306A GUIDANCE.

Signature of Person Authorized by the Recipient
Agency to Submit Project Proposal

May 1, 2012
Date

Name of Signatory (please print or type): Patricia Patterson

Title: Chairperson

Address: 201 E. Green St., Perry, Fl 32347

Phone Number: 850-838-3500

(The 306A Checklist begins numbering with Item 6 to conform to numbering on certification and checklist, which the FCMP must provide to NOAA.)

6. Project Description: (briefly describe the project and project location)

The Ideal Boat Ramp and Park is located at the mouth of the Steinhatchee River and the Gulf of Mexico in Steinhatchee, Florida. The site was acquired by Taylor County in 2011 with funding assistance from the Florida Fish & Wildlife Conservation Commission and the U.S. Fish & Wildlife Service Sport Fish Restoration Boater Access Program. Taylor County requests FCMP funds to improve access to the boating facility and park, specifically, for a paved parking area and construction of a pavilion with picnic tables and benches. Permits have been issued for the new parking area from the Suwannee River Water Management District and the U.S. Army Corps of Engineers; the parking facility will include a storm water treatment area to ensure that runoff does not directly discharge into the boat basin. Security lighting will also be installed near the pavilion, and the county will remove non-native vegetation, landscape the pavilion area with "Florida Friendly" vegetation and install educational and coastal stewardship signage. A project location map is included with this checklist.

7. Public Benefit:

- a. The project will be located on a property that is publicly owned or accessible via a publicly-held easement. ☒ Yes ☐ No
- b. The project will be for public benefit. ☒ Yes ☐ No
- c. The project will not improve private property and/or result in private or commercial gain.
☐ Yes ☐ No

If the answer to any of the above is No, the project is not eligible for section 306A funding.

- d. The state or sub-recipient will need to secure an easement or lease to conduct the project (i.e., because the state or sub-recipient does not own the property). ☐ Yes ☒ No

If the answer to 7d. is Yes, attach a copy of the easement or lease to this checklist; if No, go on to 7e.

What is the term of the easement or lease (provide date of expiration or specify if in perpetuity)? N/A

The easement or lease contains a reversionary clause. ☐ Yes ☐ No ☐ Not Applicable

- e. The project will be open to the general public. ☒ Yes ☐ No ☐ N/A

If the answer to 7e. is No, the project is not eligible for section 306A funding unless access is to be limited for a legitimate reason, such as public safety, resource protection, or scientific research. Attach an explanation for why the project will not be open to the public and describe the public benefits that would be provided by the project in the absence of public access.

- f. The public will be charged a user fee to access the project ☐ Yes ☒ No ☐ N/A

If the answer to 7f. is Yes, attach an explanation for the user fee, including the amount, whether there will be differential fees (and a justification thereof), the need for the fees, and proposed use of the revenue.

8. Involvement of Non-profit Organizations:

The sub-recipient will contract with a non-profit organization to complete part or all of the project.

___ Yes X No If the answer to 8 is Yes, the name of the organization is: _____

9A. Supporting Documentation for Low-Cost Construction Projects

- a. A title opinion, title insurance commitment/certificate, or affidavit showing that the property on which the proposed project will be located is publicly-owned, leased, or under easement in perpetuity or for the expected life of the project (at least 20 years) is attached. X Yes ___ No
- b. The applicant has submitted a site plan for the project. X Yes ___ No
- c. The applicant has submitted a site location map for the project. X Yes ___ No

(Go on to 10.)

9B. Supporting Documentation for Land Acquisition Projects:

- a. A title opinion, title insurance commitment/certificate showing that the property to be acquired is owned by the contracted seller and is free of encumbrances that could affect the future viability of the property in its intended use is attached. ___ Yes ___ No ___ N/A
- b. The applicant has obtained an independent appraisal of the fair market value for the property to be purchased that was development pursuant to the Section 306A Guidance. ___ Yes ___ No

10. National Historic Preservation Act and State Historic Preservation Officer's (SHPO) Clearance:

- a. The project will affect sites listed or eligible to be listed on the National Register of Historic Places or a similar State registry. ___ Yes X No
- b. The applicant has submitted the SHPO clearance. ___ Yes X No

If the answer to 10b. is No, the applicant certifies, by signing this checklist, that the applicant is seeking SHPO clearance and that work will not begin and/or land will not be purchased until SHPO clearance is received by the applicant and submitted to the FCMP.

11. National Flood Insurance Program:

- a. The project involves land acquisition to support construction or actual construction. Yes ___ No X
(If the answer to 11a. is No, go on to 12)
- b. The project will be located in a Special Flood Hazard Area shown on a National Flood Insurance Program (NFIP) Flood Insurance Rate Map. X Yes ___ No (If the answer to 11b. is No., go on to 12)
- c. The community in which the project will be located is participating in the NFIP. X Yes ___ No.
If the answer to 11c. is No, the project is not eligible for section 306A funding.

12. Coastal Barriers Resource Act:

The project is located on a coastal barrier island designated as a unit of the Coastal Barriers Resources System. _____ Yes X No

If the answer to 12. is Yes, attach to this checklist a brief analysis as to how the proposed project is consistent with the three CBRA purposes: to minimize (1) the loss of human life, (2) wasteful federal expenditures, and (3) damage to fish, wildlife and other natural resources.

13. Endangered Species Act:

- a. There are known listed threatened or endangered plant or animal species or their critical habitat (as defined by the Endangered Species Act) that are under the jurisdiction of the National Marine Fisheries Service (NMFS) or U.S. Fish and Wildlife Service (USFWS) on the proposed project site. X Yes _____ No

See attached
If the answer to 13a. is Yes, attach a list of the species and/or their critical habitats.

- b. The proposed project may have adverse effects on species listed or proposed for listing as endangered or threatened or on their designated critical habitats. _____ Yes X No

If the answer to 13b. is Yes, attach a description of the species and/or habitats affected, the adverse effects (minor and significant effects), and any coordination that has occurred between the state and the USFWS or NMFS. NOAA will not approve a project that USFWS or NMFS has determined will have significant adverse effects on listed species or their critical habitat.

14. National Environmental Policy Act:

- a. The proposed project may significantly affect the quality of the human environment. _____ Yes X No
- b. The proposed project involves unresolved conflicts concerning alternative uses of available resources. _____ Yes X No
- c. This action may have significant adverse effects on public health and safety. _____ Yes X No
- d. This action may have highly controversial effects to the human environment. _____ Yes X No
- e. This action may have highly uncertain and potentially significant environmental effects or involve unique or unknown risks. _____ Yes X No
- f. The project may have significant adverse impacts on other natural resources not covered elsewhere in this checklist, e.g., beaches and dunes, wetlands, estuarine areas, wildlife habitat, wild or scenic rivers, reefs, or other coastal resources. _____ Yes X No
- g. The project's effects may be individually insignificant, but their addition to effects from existing and reasonably foreseeable actions may result in cumulatively significant impacts. _____ Yes X No

If the answer to any one subpart of 14. is Yes, then additional NEPA review and documentation may be required. Attach a description of the resource(s) affected, the nature and scope of the effects, and information explaining why the applicant believes an Environmental Assessment (EA) or an Environmental Impact Statement (EIS) should not be required. CPD may require additional environmental information in cases where potential impacts are not clearly described or where probable impacts require an EA or EIS.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Taylor County E911 request authorization to utilize Jackson County's contract for the purchase of a supplemental ALI Database.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: Taylor County E911 is requesting authorization to utilize Jackson County's contractual agreements, terms, and conditions for the purchase of a supplemental ALI Database.

Recommended Action: Approve authorization request and sign attached Mutual Agreement.

Fiscal Impact: N/A

Budgeted Expense: Y/N No (911 Grant Funded)

Submitted By: Rena' Courtney, 911 Coordinator

Contact: 850.584.2429

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Taylor County E911 has received funds to purchase an enhanced supplemental database for 911. By utilizing Jackson County's contract and signing the mutual aid agreement, this project will be completed in a more timely fashion.

Options:

Attachments: Mutual Aid Agreement, Smart 911 Proposal for Taylor County, Copy of signed contract between Jackson County and Rave Mobile.



Rave
MOBILE SAFETY

Rave Mobile Safety
50 Speen Street
Framingham MA 01701

RaveMobileSafety.com
888.605.7164

April 23, 2012

Rena Courtney
911 Coordinator
Taylor County
589 Highway 27 East
Perry, FL 32347

Re: Smart911 Services

Dear Rena:

We appreciate Taylor County's interest in Rave Mobile Safety's ("Rave") Smart911 services. As we discussed recently, Rave was awarded a contract to provide Smart911 services for Jackson County, Florida.

Rave proposes to provide Smart911 services to Taylor County based on the same contractual arrangements, terms, and conditions that exist between Rave and Jackson County, Florida for Smart911 services executed by Jackson County executed on January 25, 2012 (the "Jackson County Agreement" attached hereto).

If the contract terms and conditions are acceptable to Taylor County and our qualifications meet with your approval, I have attached an agreement letter that may be executed, acknowledging its acceptance of the Jackson County, Florida contract terms and conditions.

We look forward to the opportunity to assist Taylor County. Should you have any questions or require additional information, please contact me at 508-532-8918.

Sincerely,

Rave Mobile Safety

Andrew Gutteridge
Account Executive
Public Safety Services

Software solutions for individual, group and public safety.



Rave
MOBILE SAFETY

Rave Mobile Safety
50 Speen Street
Framingham MA 01701

RaveMobileSafety.com
888.605.7164

**Mutual Agreement
to Accept Contract Terms and Conditions Regarding
Smart911 Services**

Taylor County, Florida (the "[County]" hereby agrees to retain Rave Mobile Safety ("Rave") to provide Smart911 services on behalf of the County based on the same contractual arrangements, terms, and conditions that exist between Rave Mobile Safety and Jackson County, Florida for Smart911 services executed by Jackson County, Florida on January 25, 2012.

Please acknowledge the County's acceptance of the Jackson County, Florida competitively bid contract terms and conditions by having an authorized representative of the County sign below.

**APPROVED BY TAYLOR COUNTY,
FLORIDA:**

Signature: _____

Printed Name: _____

Title: _____

Date: _____

**APPROVED BY RAVE MOBILE
SAFETY:**

Signature: _____

Printed Name: Jenna Keith

Title: VP, Finance and Administration

Date: _____



Smart911

Mobile Safety for 911 Dispatch

Smart911

Proposal for Taylor County Florida

Expires: February 21, 2012



Rave
MOBILE SAFETY

OBJECTIVE

The objective of this proposal is to implement a Hosted Enhanced ALI database solution offered by Rave Mobile Safety for use in the Taylor County 9-1-1 PSAP. The solution, called Smart911, will provide telecommunicators with additional critical caller data (Enhanced ALI or NG9-1-1 Additional Data) about subscribed callers in order to improve call handling, speed response times and improve response effectiveness. This proposal includes integration of the Smart911 service into the Taylor County PSAP, configuration of the hosted Smart911 database, yearly maintenance and hosting of the Smart911 database service, installation of the Smart911 client on selected workstations (if existing systems do not easily support viewing of Enhanced ALI data) and necessary technical support and user training. This proposal also outlines the responsibilities of Taylor County to ensure project success.

SCOPE OF SERVICES

For a description of the technical deployment and system requirements please see "Rave Smart911 Installation Overview". A summary of the components of Smart911 being delivered and the services involved in a deployment follows.

Smart911 Components

- > Smart911.com citizen registration portal
 - Hosted, secure web site enabling citizens to register and maintain their account data
 - Citizens can register and manage their profiles at no cost
- > Smart911 Enhanced ALI Hosted Database
 - Hosted, secure Enhanced ALI Database that maintains subscriber account profiles and provides results to CPE Server (or Client Workstation app or other Client CPE equipment) when queried.
 - Optional location module providing wireless phone locations on some wireless carriers
- > Smart911 First Responder Portal
 - Hosted, secure online portal providing first responder and dispatchers access to subscriber account profiles for active cases based on userid, password and case ticket number (which is generated by Smart911)
- > Smart911 CPE Server Software
 - Software installed on local server which listens to the ALI spill, queries the Smart911 SaaS Server and broadcasts results on the local network to the Smart911 Workstation client.

- > Smart911 Client Workstation Application

- Lightweight .exe installed on work station that interacts with CPE server to provide call taker or dispatcher with customer profile data via an embedded, pop-up web browser.

Deployment Services

The following steps will be performed by Rave and AK Associates to implement these components:

- > Perform the necessary set up and configurations to track citizen registrations and PSAP usage data for reporting purposes
- > Facilitate installation of the Smart911 Client Workstation Application on all call taker workstations (either CAD or Admin stations)
- > Perform the necessary configurations and testing to provide secure access from the Smart911 CPE Server and Smart911 Client Workstation Applications to the Smart911 Enhanced ALI Database.
- > Work with Taylor County to install the Smart911 CPE Server Software on a dedicated server, connect the server via serial port to the CAD/ALI Spill, and make the necessary configurations to ensure proper parsing of the ALI spill.
- > Perform testing to ensure proper configuration and handling of profile display on correct workstations
- > Provide usernames and passwords for first responders/dispatchers in order to access the First Responder portal

Training and Support

To ensure successful operation of the system and integration into various state workflows and processes, Rave will provide the following additional training and support services:

- > 3 remote training sessions as part of initial deployment
- > Provide training tools (powerpoint decks, Administration Guide, etc)
- > Provide online reviews as needed for new feature deployments
- > Provide 24x7 phone and email technical support as well as 8x5 phone and email support for non-critical support questions
- > Provide sample SOPs and FAQ documents

Marketing Services

To ensure maximum registration of citizens throughout the Community, Rave Mobile Safety will provide the following tools:

- > Marketing best practices and communication channel overview
- > Marketing asset templates, including web banners for municipal web sites, press kit, and example newsletters for schools and community outreach groups

TAYLOR COUNTY RESPONSIBILITIES

This project requires technical and operational support within Taylor County as well as marketing support across the supported communities to ensure success. The following outlines expected functions to be performed in support of the Smart911 deployment:

- > Project management and executive support
- > Integration of information available from Smart911 into the correct PSAP procedures and best practices as well as any training required to ensure proper implementation of those procedures
- > Support for the technical deployment (see "Rave Smart911 Administration Guide" for requirements), including purchasing the necessary server hardware and internet connectivity.
- > Broad public awareness campaign to ensure citizen adoption. Examples include: inclusion of registration links on community web sites; inclusion of registration reminders in written communications with citizens; email marketing campaigns; and distribution of registration information through community channels such as schools, elderly centers, hearing disabled communities and libraries.

SOFTWARE COSTS AND PROFESSIONAL FEES

In the interest of having Taylor County 911 as a member of our early adopter program, the following discounted quote is provided for a contract signed before February 21, 2012. The quote is based on a minimum 3 year contract. All yearly fees include upgrades, maintenance, and 24x7 support as well as license fees for all back up facilities.

Initial License and Set-up Fees	
Smart911 Set-up and Configuration	Included
Smart911 Software License	\$20,000
Year 1 Maintenance	\$5,000
Total Year 1 Fees:	\$25,000

Yearly Recurring Fee	
Maintenance	\$5,000
Yearly Fees:	\$5,000

Summary Fee Schedule:				
	Year One	Year Two	Year Three	Total
Licensed Application Fee(s):	\$20,000			\$20,000
One-Time Set up Fee(s):	Included			Included
Maintenance and Data Access Fee:	\$5,000	\$5,000	\$5,000	\$15,000
Total Annual Fees:	\$25,000	\$5,000	\$5,000	\$35,000

SMART911 SERVICES AGREEMENT

This Smart911 Services Agreement (together with any exhibits attached hereto and terms expressly incorporated by reference herein, "Agreement") governs the acquisition and use of all Services (as defined below) provided by Rave Wireless, Inc. d/b/a Rave Mobile Safety ("Rave"). By executing this Agreement or any related order form that incorporates this Agreement by reference therein or is otherwise attached as an exhibit hereto ("Order Form"), Client (as defined below) agrees to the terms and conditions of this Agreement effective as of the date specified in the Order Form ("Effective Date"). Each of Rave and Client shall also be referred to individually as a "Party" and collectively as the "Parties". Any other capitalized terms used herein shall have the meanings assigned to them in Section 10 hereof and throughout this Agreement.

1. SERVICES AND PRODUCTS

1.1 Services. In consideration of the Fee(s) payable by Client pursuant to Section 4 hereof, Rave shall provide the Client with (i) the Smart911 services specified in the Order Form and/or the Statement of Work(s) attached hereto as an exhibit (collectively, "SOW"), as the case may be, (ii) the related technical support services specified in the Smart911 Support and Service Level Policy ("Support"), and (iii) the license to Rave's related proprietary application software product(s) and Documentation (collectively, "Products") set forth in Section 1.2 below. For purposes of this Agreement, the Smart911 services, Support and Products referred to above in (i)-(iii) are collectively referred to as the "Services".

1.2 Products License. Subject to the terms and conditions of this Agreement, Rave hereby grants to Client a non-exclusive, non-transferable, non-sublicensable right and license during the Term (i) to access and operate the Products, (ii) to permit Administrators to use the features and functions of the Products, and (iii) to make copies of the Documentation solely for Client's internal use by Administrators. Rave may, in its discretion, develop and release generally to licensees updates or upgrades to the Products. Subject to Client's payment of the Fees and all other amounts that may be payable with respect to the Products, Rave shall, during the Term, make any such updates and upgrades available to Client if and when generally released to licensees at no additional cost (not including any software marketed by Rave as a separate product or as a module for which additional fees are charged). Any such updates and upgrades provided under this Agreement shall be deemed to constitute part of the Products and shall be subject to all terms and provisions set forth in this Agreement. Client acknowledges that Rave and its licensors own all right, title, and interest, including all patent, copyright, trade secret, trademark, moral rights, and other intellectual property rights in and to the Products, and Rave expressly reserves all rights not expressly granted to Client hereunder.

1.3 Product Restrictions. Except to the extent otherwise expressly authorized by Rave under this Agreement, Client may not copy, modify, adapt, translate, publicly display, publish, create derivative works or distribute the Products. Client will not use the Products for any purposes beyond the scope of or otherwise not in accordance with the licenses granted in 1.2 above. Without limiting the foregoing, Client will not (i) authorize or permit use of the Products by or for persons other than Administrators; (ii) assign, sublicense, sell, lease or otherwise transfer or convey the licenses granted hereunder; (iii) modify or create any derivative works of the Products (or any component thereof); or (iv) decompile, disassemble, reverse engineer or otherwise attempt to obtain or perceive the source code from which any component of the Product is compiled or interpreted. Client hereby acknowledges that nothing in this Agreement shall be construed to grant Client any right to obtain or use such source code or any derivative works thereof. Client shall duplicate all proprietary notices and legends of Rave and its suppliers or licensors upon any and all copies of the Product authorized to be made by Client and shall not remove, alter or obscure any such proprietary notice or legend.

2. TERM AND TERMINATION

2.1 Term. The initial term of this Agreement shall be set forth in the Order Form ("Initial Term"). As used in this Agreement, "Term" means the entire period during which this Agreement is in effect, including the Initial Term and all renewal term(s).

2.2 Termination for Breach/Bankruptcy. Either Party may terminate this Agreement upon written notice in the event that the other Party fails to make a required payment hereunder or materially breaches this Agreement and thereafter (i) in the case of non-payment, has failed to pay such amounts within five (5) days after receiving written notice thereof; or (ii) in the case of material breach, has failed to cure the breach (or to commence diligent efforts to cure such breach that are reasonably acceptable to the other Party) within thirty (30) days after receiving written notice thereof. In addition, either Party may terminate this Agreement upon written notice after the other Party has executed an assignment for the benefit of creditors or filed for relief under any applicable bankruptcy, reorganization,

moratorium, or similar debtor relief laws, or in the event that a receiver has been appointed for the other Party or any of its assets or properties, or an involuntary petition in bankruptcy has been filed against such other Party, which proceeding or petition has not been dismissed, vacated, or stayed within thirty (30) days.

2.3 Effect of Termination. Upon any termination or expiration of this Agreement, each Party shall (i) immediately discontinue all use of the other Party's Confidential Information and, in the case of the Client, the Products; (ii) return to the other Party or, at the other Party's option, destroy, all originals and all copies of such other Party's Confidential Information then in its possession; and (iii) shall promptly pay all amounts due and remaining payable hereunder.

2.4 Survival of Obligations. The provisions of this Agreement that, by their nature, are intended to survive a termination or expiration of this Agreement, including without limitation Client's obligations to pay any amounts due and outstanding hereunder and the provisions of Sections 1.3, 2.3, 2.4, 4, 5, 6, 7, 8, 9 and 10 hereof, shall survive termination or expiration of this Agreement.

3. SUPPORT AND AVAILABILITY

3.1 Support. Rave shall provide Support for the Products in accordance with the Smart911 Support and Service Level Policy set forth in Exhibit A hereto ("SLP").

3.2 Availability. Rave will have no liability for unavailability of any Services caused, in whole or in part, by Client's use of the Services other than in accordance with the terms and conditions hereof or the Documentation, by any Subscriber's use of the Services other than in accordance with the Smart911 Terms of Service, or for any causes beyond the reasonable control of Rave or that are not reasonably foreseeable to Rave, including but not limited to, interruption or failure of telecommunication or digital transmission links and Internet slow-downs, failures or the failure or unavailability of any services provided by Third Party Service Providers, or any inaccuracy or insufficiency in Subscriber Information.

4. FEES AND PAYMENTS

4.1 Fees Payable. Client shall pay to Rave, or its designee, without offset or deduction, the fees set forth in the Order Form or the SOW, as the case may be, within the timeframe set forth therein, respectively (collectively, "Fees").

5. CLIENT REPRESENTATIONS AND OBLIGATIONS

5.1 Client Operation. Client acknowledges and agrees (i) that Client is responsible for certain aspects of the operation of the Products, as set forth in the Documentation, including the related training and supervision of Administrators, and (ii) that in no event shall Rave have any liability relating to Client's failure to operate the Products in accordance with the Documentation.

5.2 Client Compliance. Client shall use the Services in compliance with all applicable laws, statutes, regulations, ordinances, rules or other requirements promulgated by governing authorities or otherwise imposed by Third Party Service Providers having jurisdiction over the Parties or the operation or use of the Services, including without limitation any contract provisions prohibiting Client from utilizing the Services to deliver to any Third Party Service Provider for transmission or dissemination material that violates any content restrictions set forth therein. Under no circumstances shall Client be authorized to make any representations, warranties or guarantees with respect to the Services, except to the extent expressly set forth in this Agreement.

5.3 Client Content. If Client provides or otherwise makes available any information or any other data collected by Client or a third party regarding Subscribers to Rave or any Third Party Service Provider in connection with the operation or use of the Services, Client represents and warrants that Client owns, has sufficient rights in and to, or has received and will maintain permission or consent with respect to, all such information and materials provided to Rave hereunder (collectively, the "Client Content"), including, without limitation, personal, educational and medical information contained within the Client Content, in order to use and disclose, and

permit use and disclosure of, the Client Content in connection with the operation and utilization of the Services as contemplated by the Documentation or this Agreement.

5.4 Client Authority. The individual representative of Client executing the Order Form or the signature page of this Agreement, as the case may be, has full authority to bind Client and its Affiliates to the terms and conditions of this Agreement.

6. LIMITED WARRANTY AND LIMITATIONS

6.1 Limited Warranty. THE SERVICES AND PRODUCTS ARE PROVIDED "AS IS" AND ON AN "AS AVAILABLE" BASIS AND, TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, RAVE EXPRESSLY DISCLAIMS ALL OTHER REPRESENTATIONS AND WARRANTIES OF ANY KIND OR NATURE, RELATING TO THE SERVICES AND PRODUCTS, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, TITLE, DATA ACCURACY, SATISFACTORY QUALITY, OR THE ABSENCE OF ANY DEFECTS THEREIN, WHETHER LATENT OR PATENT. NO WARRANTY IS MADE BY RAVE ON THE BASIS OF TRADE USAGE, COURSE OF DEALING OR COURSE OF TRADE. Rave does not warrant that the Services will meet Client's requirements, that the operation thereof will be uninterrupted or error-free, or that all errors will be corrected. Without limiting the foregoing, the Client acknowledges and agrees that (i) Rave cannot guarantee the performance of any Third Party Service Provider and that neither Party may make any claims or guarantees on behalf of Third Party Service Providers regarding any matters, (ii) delivery of any Subscriber information using the Services is not guaranteed and neither Rave nor any Third Party Service Provider shall be responsible for any failure of delivery, and (iii) Rave shall not be responsible for any disruption to or failure of the Services resulting from the actions or inactions of any Third Party Service Providers.

6.2. Limitation of Liability. IN NO EVENT SHALL RAVE OR ANY RAVE REPRESENTATIVE BE LIABLE TO CLIENT FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES, REGARDLESS OF THE NATURE OF THE CLAIM, INCLUDING, WITHOUT LIMITATION, LOST PROFITS, BUSINESS INTERRUPTION, COSTS OF LOST OR DAMAGED DATA OR LIABILITIES TO THIRD PARTIES ARISING FROM ANY SOURCE, EVEN IF RAVE OR SUCH RAVE REPRESENTATIVE HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THIS LIMITATION UPON DAMAGES AND CLAIMS IS INTENDED TO APPLY WITHOUT REGARD TO WHETHER OTHER PROVISIONS OF THIS AGREEMENT HAVE BEEN BREACHED OR HAVE PROVEN INEFFECTIVE. Notwithstanding anything herein to the contrary (except for Losses covered by Rave's Indemnification obligations set forth in Section 8.1 hereof), the cumulative liability of Rave to Client and any third party for all claims arising from or relating to this Agreement or the operation or use of the Services shall not exceed the total amount of all Fees paid to Rave by Client hereunder during the twelve (12)-month period immediately prior to the event, act or omission giving rise to such liability, regardless of whether any action or claim is based on warranty, indemnification, contract, tort, negligence, strict liability or otherwise. The existence of multiple claims will not enlarge this limit. The warranty disclaimers and exclusions and limitations of liability in this Section 6 are intended to apply without regard to whether other provisions of this Agreement have been breached or have proven ineffective and form an essential basis of the bargain between the Parties. Absent any of such disclaimers, exclusions or limitations of liability, the provisions of this Agreement, including, without limitation, the economic terms, would be substantially different.

7. CONFIDENTIALITY

7.1 Mutual Confidentiality Obligations. Each Party agrees: (i) to use the Confidential Information of the other Party only for the purposes of this Agreement; (ii) to hold in confidence and protect the Confidential Information of the other Party from dissemination to, and use by, any third party; (iii) not to create any derivative work from Confidential Information of the other Party; (iv) to restrict access to the Confidential Information to such of its personnel, agents, and/or consultants who have a need to have access and who have been advised of and have agreed in writing or are otherwise required to treat such information as confidential; and (v) to return or destroy all Confidential Information of the other Party in its possession upon termination or expiration of this Agreement.

7.2 Confidentiality Exceptions. The foregoing restrictions shall not apply to Confidential Information that (i) is considered public record under the Florida "Public Records" law, Chapter 119, Florida Statutes; (ii) is publicly available or in the public domain at the time disclosed; (iii) is or becomes publicly available or enters the public domain through no fault of the

recipient; (iv) is rightfully communicated to the recipient by persons not bound by confidentiality obligations with respect thereto; (v) is already in the recipient's possession free of any confidentiality obligations with respect thereto at the time of disclosure; (vi) is independently developed by the recipient; or (vii) is approved for release or disclosure by the disclosing Party without restriction. Each Party may disclose Confidential Information to the limited extent required (a) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, provided that the Party making the disclosure shall first have given written notice to the other Party (if permitted); or (b) to establish a Party's rights under this Agreement, including to make court filings.

7.3 Disclosure of Information about Subscribers. Rave shall not disclose personally identifiable information regarding Subscribers to any party other than to Client and/or any safety and emergency response services, including without limitation, 911 or equivalent, fire, police, emergency medical and public health services (collectively, "Emergency Service Providers"); provided, however, that notwithstanding anything to the contrary contained in this Agreement, (i) Rave may disclose such information to Third Party Service Providers and as otherwise permitted in Rave's then-current Smart911 Terms of Service and Privacy Policy and (ii) under no circumstances shall Rave or any Affiliate of Rave be liable for the failure of Client or any third party (including, but not limited to, any Third Party Service Provider or Emergency Service Provider) to comply with its own privacy policies and all applicable privacy laws and regulations.

8. INDEMNIFICATION

8.1 Rave Indemnification. Except as otherwise provided below, Rave shall defend or, at its option, settle, any claim, cause of action, suit, proceeding or other action brought by a third party (not including any non-practicing entity) against Client directly and to the extent arising out of an allegation by such third party that any use of or access to a Product by Client as expressly authorized under this Agreement infringes any U.S. patent issued as of the Effective Date (each, a "Claim"), and Rave shall indemnify and hold Client harmless against all costs and reasonable expenses (including reasonable attorneys' fees), damages, and liabilities arising out of any such Claim finally awarded to such third party by a court of competent jurisdiction after all appeals have been exhausted or at the time of a final settlement of such Claim by Rave (collectively, "Losses"), provided that Client gives Rave (i) prompt written notice of such Claim; (ii) sole authority to control and direct the defense and/or settlement of such Claim; and (iii) such information and assistance as Rave may reasonably request, at Rave's expense, in connection with such defense and/or settlement. Rave shall not be liable hereunder for any costs or expenses incurred by or on behalf of Client without the prior written consent of an authorized officer of Rave. Notwithstanding the foregoing, Rave shall have no obligation or liability for any claim and any related losses, costs, expenses, damages and liabilities whatsoever arising from (a) the combination, operation, or use of the Product with products, services, information, materials, technologies, business methods or processes not furnished by Rave; (b) modifications to the Product, which modifications are not made by Rave; (c) use of the Product except in accordance with this Agreement, the Documentation and any other applicable user documentation or specifications furnished by Rave in writing; (d) failure of Client to implement any updates and upgrades provided by Rave that would make the Product non-infringing; (e) Rave's compliance with Client's designs, specifications or instructions; or (f) any intellectual property provided or otherwise made accessible to Rave by Client or any of its Affiliates. Upon the occurrence of any Claim for which indemnity is or may be due under this Section 8.1, or in the event that Rave believes that such a Claim is likely, Rave may, at its option (i) modify the Product so that it becomes non-infringing, or substitute functionally equivalent software or services; (ii) obtain a license to the applicable third-party intellectual property rights; or (iii) terminate this Agreement on written notice to Client and refund to Client any unused license fees under the then-current Term. The obligations set forth in this Section 8.1 shall constitute Rave's entire liability and Client's sole remedy for any actual or alleged intellectual property infringement or misappropriation with respect to the Services or Products.

9. MISCELLANEOUS

9.1 Applicable Law. This Agreement and the rights and obligations of the Parties hereunder shall be construed in accordance with, and shall be governed by, the laws of the State of Florida, without giving effect to its rules regarding conflicts of laws, and (ii) subject to Section 9.2 below or otherwise in connection with any action for injunctive or other equitable arising from the breach by the other Party of any license, usage or confidentiality obligations hereunder, the Parties agree that any and all causes of action between the Parties arising from or in relation to this

Agreement shall be brought exclusively in the State or Federal courts located within the Commonwealth of Massachusetts.

9.2 Arbitration. The Parties agree that any and all disputes regarding this Agreement that cannot be resolved through negotiations between the designated representatives from each Party within thirty (30) days of the date the dispute arose shall be submitted to binding arbitration conducted by the American Arbitration Association ("AAA") at its Jackson County, Florida location. Any such arbitration will be conducted in accordance with the Commercial Arbitration Rules of the AAA. Any such arbitration will be conducted by a single arbitrator, and the arbitrator will issue his/her award in writing with findings. The decision of the AAA shall be binding as between the Parties and shall not be subject to appeal.

9.3 Force Majeure. Rave shall be excused from performance of its obligations under this Agreement if such a failure to perform results from compliance with any requirement of applicable law, acts of god, fire, strike, embargo, terrorist attack, war, insurrection or riot or other causes beyond the reasonable control of Rave.

9.4 Notices. All notices required by or relating to this Agreement shall be in writing and shall be sent by means of certified mail, postage prepaid or by nationally recognized overnight courier service, to the Parties to the Agreement and addressed, if to Client, as set forth in the Order Form, or if to Rave, as follows:

Rave Wireless, Inc.
50 Speen Street, Suite 301
Framingham, MA 01701
Attention: Chief Executive Officer

or addressed to such other address as that Party may have given by written notice in accordance with this provision. All notices required by or relating to this Agreement may also be communicated by facsimile, provided that the sender receives and retains confirmation of successful transmittal to the recipient and sends a duplicate of such notice by the means specified herein. Such notices shall be effective on the date indicated in such confirmation.

9.5 Assignment. Neither Party may assign its rights or delegate its obligations under this Agreement without the other Party's prior written consent, and, absent such consent, any purported assignment or delegation shall be null, void and of no effect; provided, however, that either Party may assign this Agreement in connection with any merger, consolidation, corporate restructuring, sale of any substantial portion of its assets, or any transaction in which more than fifty percent (50%) of its voting securities are transferred. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of Rave and Client and their respective permitted successors and assigns.

9.6 Independent Contractors. Client and Rave acknowledge and agree that the relationship arising from this Agreement does not constitute or create any joint venture, partnership, employment relationship or franchise between them, and the Parties are acting as independent contractors in making and performing this Agreement.

9.7 Amendment/Waiver. No amendment to this Agreement or any addendum shall be valid unless in writing and signed by the authorized representatives of the Parties. No waiver under this Agreement shall be valid or binding unless set forth in writing and duly executed by the Party against whom enforcement of such waiver is sought. Any such waiver shall constitute a waiver only with respect to the specific matter described therein and shall in no way impair the rights of the Party granting such waiver in any other respect or at any other time. Any delay or forbearance by either Party in exercising any right hereunder shall not be deemed a waiver of that right.

9.8 Severability. If any provision of this Agreement is invalid or unenforceable for any reason in any jurisdiction, such provision shall be construed to have been adjusted to the minimum extent necessary to cure such invalidity or unenforceability.

9.9 Export Controls. Client will not, directly or indirectly, export or re-export, or knowingly permit the export or re-export of any Product to any country for which any export license or approval is required under the laws of the United States or any other country unless the appropriate export license or approval has first been obtained.

9.10 No Third Party Beneficiaries. The Parties acknowledge that the covenants set forth in this Agreement are intended solely for the benefit of the Parties and their respective successors and permitted assigns. Nothing herein, whether express or implied, shall confer upon any person or entity, other than the Parties and their permitted successors and assigns, any legal or equitable right whatsoever to enforce any provision of this Agreement.

Rave Wireless, Inc.
Services Agreement (Smart911)
Version 4.3/August 26, 2011/Jackson County (12/19/11)

9.11 U.S. Government End-Users. Each of the components that constitute the Product is a "commercial item" as that term is defined at 48 C.F.R. 2.101, consisting of "commercial computer software" and/or "commercial computer software documentation" as such terms are used in 48 C.F.R. 12.212. Consistent with 48 C.F.R. 12.212 and 48 C.F.R. 227.7202-1 through 227.7202-4, all U.S. Government end users acquire the Product with only those rights set forth herein.

9.12 Headings. The headings in this Agreement are inserted merely for the purpose of convenience and shall not affect the meaning or interpretation of this Agreement.

9.13 Signatures. This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which when taken together shall constitute one Agreement. This Agreement may be executed by facsimile or electronic signature. Notwithstanding the foregoing, this Agreement may be deemed to be executed upon the execution by the Parties of the Order Form incorporating this Agreement by reference therein.

9.14 Entire Agreement. This Agreement, together with the Order Form and the SOW (if applicable), sets forth the entire agreement and understanding between the Parties hereto with respect to the subject matter hereof and, except as specifically provided herein, supersedes and merges all prior oral and written agreements, discussions and understandings between the Parties with respect to the subject matter hereof, and neither of the Parties shall be bound by any conditions, inducements or representations other than as expressly provided for herein. In the event a conflict arises between this Agreement and the provisions of any other document comprising part of this Agreement, this Agreement will govern unless the other document expressly provides otherwise. No term or provision set forth or cross-referenced in any purchase order or payment documentation will be construed to amend, add to, or supersede any provision of this Agreement.

10. DEFINITIONS

10.1 "Administrators" mean Client personnel authorized by Client to access the Products on behalf and for the benefit of Client.

10.2 "Affiliate" means, with respect to any entity, any other entity Controlling, Controlled by or under common Control with such entity, whether directly or indirectly through one or more intermediaries.

10.3 "Client" means the client specifically identified on the Order Form or in the signature block of the Agreement.

10.4 "Confidential Information" means the terms of this Agreement and all documents, material or information relating to the Services and the provision thereof, including, but not limited to, the Documentation, personally identifiable information regarding Subscribers, and all other information that either Party treats as proprietary or confidential.

10.5 "Control" and its derivatives means legal, beneficial or equitable ownership, directly or indirectly, of more than fifty percent (50%) of the outstanding voting capital stock (or other ownership interest, if not a corporation) of an entity, or actual managerial or operational control over such entity.

10.6 "Documentation" means Rave's then-current standard product and user guides and/or related documentation generally made available to licensees of Products, as such Documentation may be modified by Rave, in its sole discretion, from time to time.

10.7 "Privacy Policy" means Rave's then-current Privacy Policy for Subscribers of the Services.

10.8 "Rave Representatives" means Rave and its Affiliates and each of their respective officers, directors, employees, contractors and representatives.

10.9 "Subscribers" means individuals who register with Smart911 to provide Subscriber Information or are otherwise eligible to receive or utilize the benefits of the Services.

10.10 "Subscriber Information" means all information provided or otherwise made available by a Subscriber in registering with Smart911 in connection with the Services, including, but not limited to, critical care, rescue, account information, communications history and any other information relating to the Subscriber's Smart911 account.

10.11 "Support and Service Level Policy" means the Smart911 Support and Service Level Policy for the Products set forth in Exhibit A hereto.

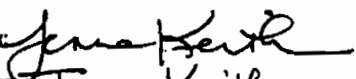
10.12 "Terms of Service" means Rave's then-current Terms of Service Agreement for Subscribers of the Services.

10.13 "Third Party Service Provider" means a telecommunications, Internet, voice broadcasting, voice messaging or other service provider providing mobile telephone, Internet or other intermediary services that allow or relate to the utilization of the Services by Subscribers.

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SIGNATURE PAGE TO SMART911 SERVICES AGREEMENT:

RAVE WIRELESS, INC.
d/b/a Rave Mobile Safety

By: 
Name: Jenna Keith
Title: VP Finance & Admin
Date: 1/25/12

CLIENT:

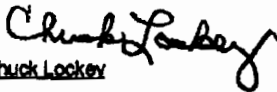
By: 
Name: Chuck Lockett
Title: Chairman
Date: January 10, 2012

EXHIBIT A

SMART911 SUPPORT AND SERVICE LEVEL POLICY ("SLP")

Purpose

This SLP sets forth Rave's undertakings with respect to providing customer support to the Client and the service levels associated with the Services provided to Client.

1. **Service Reliability.** Rave shall provide an uptime of 99% for the Services, subject to scheduled updates and maintenance and to any downtime caused by the Client or by Third Party Service Providers. For unplanned downtime (an "Event"), Rave will assign a trouble severity code based on Rave's assessment of the Event at the point of trouble identification. Rave will make adjustments to the trouble severity code based on how the Event proceeds.

Trouble Severity Code	Description	Initial Response Time	Status Update Intervals
Sev 1	"Sev 1 Error" means a catastrophic Event causing a complete (100%) loss of a key safety related feature of the Services	20 min.	30 min.
Sev 2	"Sev 2 Error" means a non-catastrophic Event causing a significant component of the Services to fail or to perform materially different than expected, creating significant inconvenience to the Client	For Events reported during normal business hours (9am to 5pm EST Monday through Friday), 24 hours from time of report. For Events reported outside of normal business hours, 24 hours from beginning of next business day	2 hour
Sev 3	"Sev 3 Error" means an Event that: (a) has minimal current impact on the Client, and (b) causes a malfunction of a non-essential Product feature.	For Events reported during normal business hours, 24 hours from time of report. For Events reported outside of normal business hours, 24 hours from beginning of next business day	As appropriate

2. **Points of Contact and Escalations.** If Client experiences an Event, Client may contact Rave's customer support hotline at 888-605-7163 available 24X7X365 or by e-mail at techsupport@smart911.com.

- Non-Sev 1 Events are submitted via email at techsupport@smart911.com.
- For Sev 1 Events, Rave will provide continual support until the Event is resolved.

Client and Rave will exchange ticket numbers for tracking an Event beginning with the initial report of trouble. Client may be required to interface with any third party hardware and software vendors, carriers or other service providers.

Client Contact Information (for escalation or technical issues)

	Contact Name & Title	Phone	Mobile	Email
1 st Point of Contact				
1 st Escalation				
2 nd Escalation				

3. **Carrier and Other Service Provider Related Service Guarantees.** Rave does not provide any service levels or support with respect to any carrier or other Third Party Service Provider. Rave's sole responsibility with respect to carriers and other Third Party Service Providers will be to make commercially reasonable efforts to ensure availability of such third party's services.

4. Change Control Management/Update Management.

- A. Product Modifications by Rave: Rave may modify Products from time to time to install bug fixes and required updates (as deemed appropriate by Rave).
- B. Implementation of Updates/Maintenance: Rave will ensure that any planned maintenance and update events within the Products will be executed in a professional manner. Proper execution includes advance notification to Client by Rave.
- C. Service Interruptions and Advanced Notification Requirements: Rave will provide Client with at least 72 hours advance notice via e-mail of all planned maintenance activities resulting in any service interruptions or possibility of any service interruption that will have a direct impact on Services.

Unless otherwise arranged, Rave will perform planned service interruptions within a maintenance window from Monday to Sunday between the hours of 05:00 AM to 07:00 AM Eastern Standard Time.

Rave shall perform emergency maintenance as necessary and will, if possible, give advance notice thereof to Client. "Emergency" shall mean that Rave has become aware of a problem that, if an immediate remedy is not implemented, will prevent Rave from continuing to support and provide the elements and aspects of the Services. Emergency downtime outside of the maintenance window will be counted as unscheduled downtime in determining whether Rave has achieved its service uptime goal.

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EXHIBIT B
SMART911 ORDER FORM

CLIENT INFORMATION:

CLIENT NAME ("CLIENT"):	Jackson County
ADDRESS:	2863 Green St. Suite A
	Marianna, FL 32448
CONTACT NAME/TITLE:	LaVon Popel 911 Coordinator
PHONE:	(880) 718-0009
EMAIL:	jce911@jacksoncountyfl.com

ORDER DETAIL:

EFFECTIVE DATE:	December 30, 2011
TERM LENGTH:	Three (3) years (commencing on Effective Date)
TERM DATES ("INITIAL TERM"):	January 1, 2012 through December 31, 2014

LICENSE FEES:

	# of Call Taker Positions	License Fee per Position	License Fee
Smart911 License	2	\$10,000.00	\$20,000.00
Smart911 Back-up License	1	Included	\$0.00
Total License Fee(s):			\$20,000.00

ANNUAL MAINTENANCE FEES:

	Maintenance Fee
Smart911 Annual Maintenance Fee (includes access to Smart911 database)	\$5,000.00
Annual Fee(s):	\$5,000.00

FEE SCHEDULE:

	Year One	Year Two	Year Three	Total
Total Annual Fees	\$25,000.00	\$5,000.00	\$5,000.00	\$35,000.00

ORDER TERMS:

1. The above fees reflect Rural Florida Grant special pricing.
2. All fees are payable NET THIRTY (30) DAYS from date of invoice.
3. After Year One, Annual Fees are due on or prior to the annual anniversaries of the Effective Date.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Board to review and approve grant application to the Florida Department of Agriculture and Consumer Services, Division of Forestry (DOF), Volunteer Fire Assistance Grant Program.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: The above referenced agency has limited funds available through the Volunteer Fire Assistance Grant Program to provide communications equipment to volunteer firefighters in rural areas. Staff is requesting Board to waiver public hearings and approve grant application requesting funding assistance for the purchase of SLERS radios and equipment for the volunteer firefighters. Costs also include radio programming services.

Recommended Action: Board to approve grant application to the DOF Volunteer Fire Assistance Grant Program.

Fiscal Impact: Each radio has a cost of \$2,289.96 which includes equipment and programming. The grant application requests funding assistance to purchase ten (10) radios which has a cost of \$22,899.60. The County is requesting funding assistance in the amount of \$11,449.80. The county will be required to provide a match of \$11,449.80.

Budgeted Expense: See Item No. 21 on the May 1, 2012 BOCC Agenda.

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: DOF has indicated a limited amount of funding is currently available to provide assistance to purchase radio communications equipment for volunteer firefighters in rural areas. The County has been successful in the past obtaining funding assistance through this program. If the County is successful with this grant application, we will have time to expend the requested funds, close out the grant, and submit a second application for any additional



ADAM H. PUTNAM
COMMISSIONER

Florida Department of Agriculture and Consumer Services
Florida Forest Service
VOLUNTEER FIRE ASSISTANCE GRANT APPLICATION

LEGAL NAME Taylor Co. Board of Commissioners	FORM OF ORGANIZATION: (Municipal, Fire District, Non-Profit, County) County
ADDRESS 201 E. Green Street	
CITY Perry	IF COUNTY, LIST VFD'S BENEFITING FROM GRANT: Steinhatchee and Keaton Beach VFD's
STATE FL	ZIP 32347
COUNTY Taylor	COUNTY #
EMPLOYER IDENTIFICATION NUMBER (EIN) 5 9 - 6 0 0 0 8 7 9	

IS FIRE DEPARTMENT LOCATED IN AN INCORPORATED TOWN? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> IF YES, NAME OF TOWN: _____ POPULATION OF TOWN: _____ PROTECTED AREA: EST. POPULATION: 8,000 SIZE: (SQ. MILES) 600	WHAT IS THE FIRE DEPARTMENT ISO RATING? 9 IS FIRE DEPARTMENT NIMS COMPLIANT? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> CURRENT COOPERATIVE AGREEMENT WITH DOF? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> DISTANCE OF CLOSEST MUTUAL AID FIRE DEPARTMENT: 18-40 NAME OF FIRE DEPARTMENT: City of Perry
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

NUMBER OF FIREFIGHTERS: PAID: 12 VOLUNTEERS: 33 NO. OF INCIDENTS PAST YEAR: WILDLAND FIRE: 133 OTHER: 405 NO. OF FIREFIGHTERS CERTIFIED AS: WILDLAND FIREFIGHTER I 10 WILDLAND FIREFIGHTER II 5	HAS APPLICANT RECEIVED GRANT FUNDS FROM ANY SOURCE IN THE PAST 12 MONTHS? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> IF YES, WHERE? Fl Division of Forestry AMOUNT: \$ 3,725.00 LIST TOTAL FUNDS RECEIVED FROM OTHER TAXING AUTHORITIES SUCH AS CITY, COUNTY, TAXING DISTRICTS (Past 12 Months) AMOUNT: \$ 31,650
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

LIST OF FIREFIGHTING VEHICLES:			
TYPE	MAKE/YR.MODEL	PUMP CAPACITY (GPM)	WATER CAPACITY (GAL.)
Brush Truck	Ford 550 2005	450	450
Brush Truck	Ford 550 2002	250	250
Engine	Chevy C60 1986	1000	1000
Engine	Ford 1967	750	750

ESTIMATED GRANT FUNDING REQUEST:		LIST OF EQUIPMENT OR SUPPLIES TO PURCHASE WITH GRANT FUNDS:	
FEDERAL	\$ 11,449.80	NUMBER	DESCRIPTION
APPLICANT	\$ 11,449.80	10	Radios-P5500, Scan Model
COUNTY	\$		includes all equipment and
TOTAL	\$ 22,899.60		programming. 806-807 MHZ
(Federal not more than 50% of total. Applicant at least 50% of total in matching funds.)			See attached quote

We understand that this is a 50 percent maximum cost-share program (Cooperative Forestry Assistance Act of 1978, PL 95-313), and that funds on deposit up to 50 percent of the actual purchase price of the items approved will be committed to our project. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION ARE TRUE AND CORRECT. THE GOVERNING BODY OF THE APPLICANT HAS DULY AUTHORIZED THIS DOCUMENT.

Type Name of Authorized Representative Patricia Patterson	Title Chairman	Telephone Number: (850) 838-3500 FAX: (850) 838-3501
Signature of Authorized Representative	Date Signed and Submitted	Email:

U. S. DEPARTMENT OF AGRICULTURE
Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, *Federal Register* (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(Before completing certification, read instructions on reverse.)

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or Local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

<i>ORGANIZATION NAME:</i> Taylor County Board of Commissioners	<i>PR/AWARD NUMBER OR PROJECT NAME:</i>
<i>NAME AND TITLE OF AUTHORIZED REPRESENTATIVE:</i> Patricia Patterson, Chairman	
<i>SIGNATURE:</i> 	<i>DATE:</i>

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this form, the prospective primary participant is providing the certification set out on the reverse side in accordance with these instructions.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out on this form. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

ASSURANCES -- NON-CONSTRUCTION PROGRAMS

Note: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§ 4728-4763) relating to prescribed standards for merit systems for programs funded under one of the nineteen statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age;

(e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§ 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. 290-dd-3 and 290 ce-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 961-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply with the provisions of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§ 276a to 276a-7), the Copeland Act (40 U.S.C. § 276c and 18 U.S.C. §§ 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333), regarding labor standards for federally assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102 (a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition of \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.); (f) conformity of Federal actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clear Air Act of 1955, as amended (42 U.S.C. § 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§ 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

V, B-5 (02/05)

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Standard Form 424B (9-03) Prescribed by OMB Circular A-102

research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§ 4801 et seq.) which prohibits the use of lead based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act of 1984.

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing this program.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and protection of historic properties), and the Archeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE Chairman	
APPLICANT ORGANIZATION Taylor County Board of Commissioners		DATE SUBMITTED



BUDGETARY REQUEST

Williams Communications, Inc. | 5046 Tennessee Capital Blvd | Tallahassee, Florida 32303
 Julie Iron Wolf | jironwolf@wmscom.com | o: 850.230-8889 | f: 850.575.0346 | c: 850.251.0188

Agency	TAYLOR COUNTY	Date:	04/25/12
Contact Name	RENA' COURTNEY		
Client PO#:		Phone:	850.584.2429
	589 HWY 27 EAST PERRY, FL 32347	Email:	TAYLOR911@FAIRPOINT.NET

COMPANY PROPRIETARY & CONFIDENTIAL

Part No.	Description	QTY	List Price	Client Price	Ext. Total
EX55-PBU8B	P5500, Scan Model 806-870 MHZ	30	\$ 945.00	\$ 708.75	\$ 21,262.50
MAEX-PKGPV	PROVOICE TRUNKING (INCLUDES EDACS)	30	\$ 1,420.00	\$ 1,065.00	\$ 31,950.00
MAEX-NNC5K	Flexible End Fed Gain Antenna	30	\$ 30.00	\$ 22.50	\$ 675.00
MAEX-NPL3R	MAX SYSTEMS/ GROUPS (1024+)	30	\$ 215.00	\$ 161.25	\$ 4,837.50
MAEX-NPL7G	EDACS SECURITY KEY (ESK)	30	\$ 110.00	\$ 82.50	\$ 2,475.00
MAEX-NPA9X	NIMH BATTERY, 2400 MAH	60	\$ 100.00	\$ 75.00	\$ 4,500.00
MAEX-NCH9T	SINGLE UNIT CHARGER DESK- TRI-CHEMISTRY	30	\$ 120.00	\$ 90.00	\$ 2,700.00
MAEX-NHC7P	METAL BELT CLIP	30	\$ 20.00	\$ 15.00	\$ 450.00
WCI-SVCS	PROGRAMING SERVICES	30	\$ 69.96	\$ 69.96	\$ 2,098.80
				Freight Shipping + Handling	
				Client Total	\$ 70,948.80

Quote prices good for sixty calendar days. Quote does not include any applicable sales tax.

All returns are subject to a 25% restocking fee.

Williams Communications, Inc. | 5046 Tennessee Capital Blvd | Tallahassee, Florida 32303
 | 850.385-1121 |

CC Name:		CC Type:	
Agency:		CC Number:	
Bill Address:		Exp Date:	
City ST Zip:		Code Back:	



Suwannee River Economic Council, Inc.

Post Office Box 70

Live Oak, Florida 32064

ADMINISTRATIVE OFFICE - PHONE (386) 362-4115

FAX (386) 362-4078

E-Mail: francesterry@suwanneec.net

April 11, 2012

Ms. Patricia Patterson, Chairperson
Taylor County Commissioners
201 E. Green Street
Perry, Florida 32347

Dear Ms. Patterson:

The Suwannee River Economic Council, Inc. Board of Directors is constituted so that one-third of the members are comprised of local elected officials or their representatives. The Taylor Board of County Commissioners' current representative is Mr. Malcom Page. Each year, the Department of Economic Opportunity requires confirmation of the continuation of the existing representative and/or the appointment of a new representative.

The Community Service Administration Regulation requires that one-third of the members of the Suwannee River Economic Council, Inc. Board are elected officials currently holding office or their representatives.

Therefore, please consider this item at your next Commission meeting. Following your meeting, please advise us in writing as to the name, address, and phone number of your selected representative. Your continued support and assistance is really appreciated.

Sincerely,
SUWANNEE RIVER ECONOMIC COUNCIL, INC.

Frances Terry
Executive Director

FLT/bsp

cc: SREC Board File
SREC Reading File
Mr. Malcom Page
Jack Brown, County Administrator
Annie Mae Murphy, Clerk of Courts

SERVING

BRADFORD - COLUMBIA - DIXIE - GILCHRIST - HAMILTON - LAFAYETTE - LEVY - MADISON - PUTNAM - SUWANNEE - TAYLOR - UNION

AN EQUAL OPPORTUNITY EMPLOYER

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The Board to consider passing a Resolution electing to withdraw as a member of Public Risk Management of Florida (PRM) Group Health Trust effective October 1, 2012 as agendaed by Jack Brown, County Administrator.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: See the attached Statement of Issue

Recommended Action: Motion to pass the Resolution electing to withdraw as a member of Public Risk Management of Florida (PRM) Group Health Trust as written.

Fiscal Impact: Unknown – We want to explore our options

Budgeted Item: Yes

Submitted By: Jack R. Brown, County Administrator

Contact: (850) 838-3500, Ext. 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: We have had numerous issues with PRM over the years. We want to options to explore other options for Health Insurance.

Options:

Attachments: 1. Resolution electing to withdraw contingent upon issuance of final written confirmation on or before 10 days prior to the beginning of the next fiscal year.

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, ELECTING TO WITHDRAW AS A MEMBER OF THE PUBLIC RISK MANAGEMENT OF FLORIDA (PRM) HEALTH TRUST EFFECTIVE OCTOBER 1, 2012; DIRECTING THE COUNTY ADMINISTRATOR TO ISSUE WRITTEN NOTICE OF SUCH ELECTION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida is party to an intergovernmental cooperative agreement which provides for its participation in Public Risk Management of Florida (PRM) Group Health Trust; and

WHEREAS, Section 4.3 of said agreement provides members must serve the Executive Director with prior written notice of its intent to withdraw at least sixty (60) days prior to the beginning of the Fiscal Year for which the notice to withdraw is applicable; and

WHEREAS, the Taylor County Board of County Commissioners has determined that issuance of said notice to facilitate investigation and consideration of other health benefit options for the fiscal year commencing on October 1, 2012 best serves the interests of Taylor County.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Taylor County, Florida, as follows:

- 1) That Taylor County hereby elects to withdraw as a member of PRM Group Health Trust effective October 1, 2012 subject to final confirmation of such action on or before ten (10) days prior to the beginning of such Fiscal Year, pursuant to Section 4.2 and 4.3 of the related intergovernmental cooperative agreement as amended and restated through January 1, 2011.
- 2) The County Administrator is hereby directed to issue written notice of Taylor County's intent to withdraw from PRM Group Health Trust to its Executive Director, such notice to be accompanied by a certified copy of this Resolution, on or before August 1, 2012.
- 3) This Resolution shall become effective immediately upon its adoption.

THIS RESOLUTION IS PASSED AND ADOPTED in regular session this 1st day of May 2012.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
Patricia "Pat" Patterson, Chair

ATTEST:

ANNIE MAE MURPHY, Clerk

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL OF A TRANSFER OF FUNDS IN THE AMOUNT OF \$70,949 FROM THE MSTU FUND RESERVES FOR EQUIPMENT TO TAYLOR COUNTY FIRE RESCUE FOR THE ACQUISITION OF SLERS RADIOS FOR THE VOLUNTEER FIRE DEPARTMENT AS DISCUSSED AT THE 4/24/12 WORKSHOP.

MEETING DATE REQUESTED:

MAY 1, 2012

Statement of Issue: SLERS radios are needed to ensure safe emergency operations and to meet federal narrowband requirements.

Recommended Action: Approve

Fiscal Impact: \$70,949

Budgeted Expense: No

Submitted By: ADMINISTRATION

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The Volunteer Department is the only public safety agency that does not operate on the SLERS network.

Options: Approve/Not Approve

Attachments: MEMO
Quote
MSTU Reserve Report
Budget Transfer Request

**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
REQUEST FOR BUDGET TRANSFER**

DEPARTMENT: 0192

DEPARTMENT HEAD: Carl McAfee, Deputy Chief

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$	70,949	FROM	9107-59920	Reserve for Equipment
		TO	0192-56400	Capital Outlay-Equipment

REASON: For the purchase of SLERS radios for the Career and Volunteer Departments

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$	900	FROM		
		TO		

REASON:

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON:

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON:

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON:

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON:

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON:

Board Chair:

Pat Patterson

DATE: 5/1/12



TAYLOR COUNTY

BOARD OF COUNTY COMMISSIONERS

Department of Emergency Management

DUSTIN HINKEL, EM DIRECTOR
591 East US Hwy 27
Perry, Florida 32347
(850) 838-3575 Phone
(850) 838-3523 Fax

MEMORANDUM

To: Jack Brown, County Administrator

From: Dustin Hinkel, EM Director

Date: April 23, 2012

Subject: Volunteer Firefighter Radio Updates

Jack,

As you know the Volunteer Firefighter Department is the only public safety agency in the County operating primarily on the VHF radio network. About 1 year ago, both law enforcement agencies, Doctors' Memorial Hospital EMS, Perry Fire Department, and the County's Fire Rescue Department migrated their primary radio system from VHF to the State Law Enforcement Radio System (SLERS). SLERS is a state-maintained digital proprietary radio system. It has greatly improved the radio coverage of users within the County and improved the County's ability to communicate with state and regional assets. The migration to SLERS was funded through grant and local funds and County Fire Rescue was not able to fund the complete acquisition of radio resources for its paid staff and could not afford to equip the Volunteer Department.

Since the migration, communication between County Fire Rescue and the Volunteer Department has been facilitated by a "patch", a communications bridge between the VHF and SLERS networks. Each time a "patch" is activated a SLERS control station must be dedicated to the activation and cannot be used for other dispatching purposes. Recently, the "patch" has proven unreliable as there have been reported incidents of the bridge de-activating without the knowledge of dispatchers or the Firefighters in the field. County Firefighters must carry both VHF and SLERS radios and if both are turned on, then radio interference can occur, severely diminishing the ability to receive and transmit messages.

The County Fire Rescue Department requests that the Board fund the acquisition of SLERS radios for the Volunteer Department from the MSTU Fund Reserve for Equipment. The Department proposes purchasing 30 P5500 radios to complete the allocations for the paid staff and the active volunteers. This purchase will cost a total of \$70,948.80 for the radios. The radios will carry a \$14 per month user fee after the first year of acquisition and will cost \$5,040 per year.

The only alternative solution is to continue to have the Volunteer Department operate on the VHF system. This will require an investment in building a new radio tower at the CR-14 roll off site, acquiring and reprogramming radio repeaters and other infrastructure, and acquiring and reprogramming current VHF radio assets. The costs associated with this project are expected to meet or, more likely, exceed the requested SLERS investment.

The County's public safety agencies recommend this acquisition as it will put all responders on the same communications platform. If you have any questions please feel free to contact me.

Dustin Hinkel
EM Director



BUDGETARY REQUEST

Williams Communications, Inc. | 5046 Tennessee Capital Blvd | Tallahassee, Florida 32303
 Julie Iron Wolf | jironwolf@wmscom.com | o: 850.230-8889 | f: 850.575.0346 | c: 850.251.0188

Agency	TAYLOR COUNTY	Date:	03/26/12
Contact Name	RENA' COURTNEY		
Client PO#:		Phone:	850.584.2429
	589 HWY 27 EAST PERRY, FL 32347	Email:	TAYLOR911@FAIRPOINT.NET

COMPANY PROPRIETARY & CONFIDENTIAL

Part No.	Description	QTY	List Price	Client Price	Ext. Total
EX55-PBU8B	P5500, Scan Model 806-870 MHZ	30	\$ 945.00	\$ 708.75	\$ 21,262.50
MAEX-PKGPV	PROVOICE TRUNKING (INCLUDES EDACS)	30	\$ 1,420.00	\$ 1,065.00	\$ 31,950.00
MAEX-NNC5K	Flexible End Fed Gain Antenna	30	\$ 30.00	\$ 22.50	\$ 675.00
MAEX-NPL3R	MAX SYSTEMS/ GROUPS (1024+)	30	\$ 215.00	\$ 161.25	\$ 4,837.50
MAEX-NPL7G	EDACS SECURITY KEY (ESK)	30	\$ 110.00	\$ 82.50	\$ 2,475.00
MAEX-NPA9X	NIMH BATTERY, 2400 MAH	60	\$ 100.00	\$ 75.00	\$ 4,500.00
MAEX-NCH9T	SINGLE UNIT CHARGER DESK- TRI-CHEMISTRY	30	\$ 120.00	\$ 90.00	\$ 2,700.00
MAEX-NHC7P	METAL BELT CLIP	30	\$ 20.00	\$ 15.00	\$ 450.00
WCI-SVCS	PROGRAMING SERVICES	30	\$ 69.96	\$ 69.96	\$ 2,098.80
Freight Shipping + Handling					
Client Total					\$ 70,948.80

Quote prices good for thirty calendar days. Quote does not include any applicable sales tax.

All returns are subject to a 25% restocking fee.

Williams Communications, Inc. | 5046 Tennessee Capital Blvd | Tallahassee, Florida 32303
 | 850.385-1121 |

CC Name:		CC Type:	
Agency:		CC Number:	
Bill Address:		Exp Date:	
City ST Zip:		Code Back:	

SUNGARD PENTAMATION, INC.
DATE: 04/25/2012
TIME: 10:05:26

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='9107'
ACCOUNTING PERIODS: 1/12 THRU 7/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 107 - MSTU FUND
FD/DEPT - 9107 - MSTU FUND RESERVES

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
107-580-590-9107-9107 - MSTU FUND RESERVES									
59900		RESERVE FOR CONTINGENCY			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				90,000.00			POSTED FROM BUDGET SYSTEM	
03/23/12	25-5		20120081		-13,465.87			BONUS	
TOTAL		RESERVE FOR CONTINGENCY			76,534.13	.00	.00		76,534.13
59910		RESERVE CASH BAL NEXT FY			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				180,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL		RESERVE CASH BAL NEXT FY			180,000.00	.00	.00		180,000.00
59911		RESERVES - UNDESIGNATED			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		RESERVES - UNDESIGNATED			.00	.00	.00		.00
59920		RESERVE FOR EQUIPMENT			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				675,735.00			POSTED FROM BUDGET SYSTEM	
TOTAL		RESERVE FOR EQUIPMENT			675,735.00	.00	.00		675,735.00
TOTAL TOTL/DEPT - MSTU FUND RESERVES					932,269.13	.00	.00		932,269.13
TOTAL FUND - MSTU FUND					932,269.13	.00	.00		932,269.13
TOTAL REPORT					932,269.13	.00	.00		932,269.13

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

22

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER APPROVAL OF A TRANSFER OF FUNDS IN THE AMOUNT OF \$19,540 FROM THE GENERAL FUND RESERVES FOR CAPITAL PROJECTS TO TAYLOR COUNTY EMERGENCY MANAGEMENT TO MOVE THE COUNTY'S DISPATCH AND 911 CENTER FROM THE COUNTY JAIL TO THE COUNTY EMERGENCY OPERATIONS CENTER (EOC), AS DISCUSSED AT THE 4/24/12 WORKSHOP.

MEETING DATE REQUESTED:

MAY 1, 2012

Statement of Issue: Due to grant restrictions the County's public safety agencies are requesting funds from reserve to complete projects necessary to facilitate the incorporation of the Dispatch and 911 Center into the EOC.

Recommended Action: Approve

Fiscal Impact: \$19,540

Budgeted Expense: No

Submitted By: ADMINISTRATION

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The Public Safety Agencies support this project as an improvement to the County's ability to manage emergencies and better utilize the EOC.

Options: Approve/Not Approve

Attachments: MEMO
General Fund Reserve Report
Budget Transfer Request

**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS
REQUEST FOR BUDGET TRANSFER**

DEPARTMENT: 1224

DEPARTMENT HEAD: Dustin Hinkel, EM Director

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$	19,540	FROM	9001-59915	Reserve for Capital Projects
		TO	1224-56300	Capital Outlay-Infrastructure

REASON: To fund remaining necessary projects to complete the Dispatch move

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

	AMOUNT		ACCOUNT NO.	ACCOUNT NAME
\$		FROM		
		TO		

REASON: _____

Board Chair: _____

Pat Patterson

DATE: 5/1/12



TAYLOR COUNTY

BOARD OF COUNTY COMMISSIONERS

Department of Emergency Management

DUSTIN HINKEL, EM DIRECTOR

591 East US Hwy 27
Perry, Florida 32347
(850) 838-3575 Phone
(850) 838-3523 Fax

MEMORANDUM

To: Jack Brown, County Administrator

From: Dustin Hinkel, EM Director

Date: April 23, 2012

Subject: EOC Dispatch Move Recommendation

Jack,

For the past several months the EM Department has engaged the County's public safety agencies in a feasibility study to determine the cost, logistics, and possibility of moving the County's Emergency Communications Center (ECC) from the County Jail to the Emergency Operations Center (EOC). The EOC is currently underutilized and having the ECC co-located in the EOC will greatly improve the County's ability to coordinate public emergency notification and disaster response and recovery efforts. The EM Department has coordinated the identification of projects needed to be completed to facilitate this move. To date, the County's public safety agencies have completed several projects with this goal in mind. The EM Department has installed a fiber cable to tie into the Courthouse and Jail's network and budgeted funds for the acquisition of radio resources, furniture, and an upgrade to the building security system. The 9-1-1 Department has budgeted funds from grants and their sinking fund for the acquisition of an uninterruptible power supply, CAD and 9-1-1 software enhancements, furniture, and the relocation of 9-1-1 trunks and associated lines. DMH EMS pledged assistance in acquiring computers and TCSO and PPD have provided technical assistance. Due to grant and budget constraints two projects remain to be budgeted for the completion of the move. The projects and costs are listed below:

- Dispatch control station move and installation (\$10,565)
- Upgrade to air-conditioning system for incoming servers and equipment (\$8,975)

Having exhausted all other funding sources, the EM Department requests that these final projects be funded from the Board's Reserve for Capital Projects Fund at a total cost of \$19,540. Once funding is secured, the 9-1-1 Department is required to notify the state of their intent to move their FCIC system 90 days prior to the move. The departments have collected the necessary quotes to move forward and can begin work immediately after receiving approval from the Board. If you have any questions please feel free to contact me.

Dustin Hinkel
EM Director

SUNGARD PENTAMATION, INC.
DATE: 04/25/2012
TIME: 10:21:08

TAYLOR COUNTY BOARD OF COMMISSIONERS
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
AUDIT21

SELECTION CRITERIA: 1=1 expledgr.key_orgn='9001'
ACCOUNTING PERIODS: 1/12 THRU 7/12

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

TOTALED ON: FUND,TOTL/DEPT

PAGE BREAKS ON: FUND,TOTL/DEPT

FUND - 001 - GENERAL FUND
FD/DEPT - 9001 - GENERAL FUND RESERVES

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-580-590-9001-9001 - GENERAL FUND RESERVES									
59900		RESERVE FOR CONTINGENCY			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				1,200,000.00			POSTED FROM BUDGET SYSTEM	
12/07/11	25-3		20120034		-344.00			FED ELECT GRANT MATCH	
02/24/12	25-5		20120067		-1,860.00			SOIL&WATER 2011 PMT	
04/12/12	25-7		20120102		-4,059.00			H DENNIS INVOICE	
04/24/12	25-7		20120112		-1,000.00			FAC LITIGATION	
TOTAL		RESERVE FOR CONTINGENCY			1,192,737.00	.00	.00		1,192,737.00
59910		RESERVE CASH BAL NEXT FY			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				2,000,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL		RESERVE CASH BAL NEXT FY			2,000,000.00	.00	.00		2,000,000.00
59915		RESERVE-CAPITAL PROJECTS			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				1,586,395.00			POSTED FROM BUDGET SYSTEM	
TOTAL		RESERVE-CAPITAL PROJECTS			1,586,395.00	.00	.00		1,586,395.00
59916		RSRV-ECONOMIC DEVELOPMENT			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				375,000.00			POSTED FROM BUDGET SYSTEM	
12/07/11	25-3		20120036		-30,000.00			EC.DEVELOPMENT	
TOTAL		RSRV-ECONOMIC DEVELOPMENT			345,000.00	.00	.00		345,000.00
59917		RESERVE-CAPITAL/JAIL			.00	.00	.00	BEGINNING BALANCE	
10/01/11	11-1				233,000.00			POSTED FROM BUDGET SYSTEM	
04/10/12	25-7		20120101		-33,000.00			BOILERS	
TOTAL		RESERVE-CAPITAL/JAIL			200,000.00	.00	.00		200,000.00
TOTAL TOTL/DEPT - GENERAL FUND RESERVES					5,324,132.00	.00	.00		5,324,132.00
TOTAL FUND - GENERAL FUND					5,324,132.00	.00	.00		5,324,132.00
TOTAL REPORT					5,324,132.00	.00	.00		5,324,132.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



The Board to consider passing a Resolution accepting an Economic Development Transportation Fund (EDTF) Grant for \$1,400,000 to pave a road and to accept future maintenance of the road contingent upon the entity known as Project Phoenix closing on the property, committing to the relocation of the entity to Taylor County, the required right-of-way being donated to the County, and obtainment of the necessary permits as detailed in the EDTF agreement as agendaed by Jack Brown, County Administrator.

MEETING DATE REQUESTED:

May 1, 2012

Statement of Issue: See the attached Statement of Issue

Recommended Action: Motion to pass the Resolution and accept the EDTF grant contingent upon the entity know as Project Phoenix closing on the property committing to the relocation of the entity to Taylor County, the required right-of-way being donated to the County, and obtainment of the necessary permits as detailed in the EDTF agreement.

Fiscal Impact: \$1,400,000 and future maintenance of the paved road described in the Grant (No Match Required by the County)

Budgeted Item: No

Submitted By: Jack R. Brown, County Administrator

Contact: (850) 838-3500, Ext. 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The entity known as Project Phoenix will only relocate to Florida, and Taylor County specifically if it has a paved road maintained by the County.

Options: Approve/Disapprove

Attachments:

1. Resolution
2. Economic Development Transportation Fund (EDTF) Grant

RESOLUTION

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, ACCEPTING AN ECONOMIC DEVELOPMENT TRANSPORTATION FUND (EDTF) GRANT ON BEHALF OF PROJECT PHOENIX, ACCEPTING FUTURE MAINTENANCE AND OTHER ATTENDANT COST OCCURRING AFTER COMPLETION OF THE PROJECT, CONTINGENT UPON THE ENTITY CURRENTLY IDENTIFIED AS PROJECT PHOENIX CLOSING ON THE PROPERTY, THE REQUIRED RIGHT OF WAY BEING DONATED TO THE COUNTY AND OBTAINMENT OF THE NECESSARY PERMITS AS DETAILED IN THE EDTF AGREEMENT.

WHEREAS, the Taylor County Board of County Commissioners recognizes economic development within Taylor County is critical to the well-being of our citizens; and

WHEREAS, Taylor County is identified by the State of Florida as being a Rural Area of Critical Economic Concern (RACEC); and

WHEREAS, the Company currently identified as Project Phoenix wishes to relocate to our community bringing 100 jobs to Taylor County; and

WHEREAS, the estimated capital investment is over 9 million dollars; and

WHEREAS, Project Phoenix in accepting state tax incentives has waived the county tax incentive match; and

WHEREAS, the entity known as Project Phoenix will not locate in Taylor County, unless there is a paved road maintained by the county; and

WHEREAS, the road right-of-way for this project is being donated to the county by the current property owner, and the State of Florida is providing a grant to the Taylor County on behalf of project Phoenix of \$1,400,000 to pave the road and associated turn off lanes; and

WHEREAS, the Taylor County Board of County Commissioners wishes to bring these jobs to our community to help improve the lives of our citizens.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Taylor County, Florida, accepts the Economic Development Transportation Fund (EDTF) Grant of \$1,400,000 and accepts future maintenance and other attending cost of the road contingent upon the entity currently identified as Project Phoenix closing on the property, the required right-of-way being donated by the current property owner, and the obtainment of the required permits identified in the EDTF grant.

THIS RESOLUTION IS PASSED AND ADOPTED in regular session this 1st day of May 2012.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
Patricia "Pat" Patterson, Chair

ATTEST:

ANNIE MAE MURPHY, Clerk
jrb

March 9, 2012

Mr. Jack R. Brown, County Administrator
Taylor County
201 East Green Street
Perry, FL 32348

RE: EDTF Agreement

Project 12-00441 on behalf of [REDACTED] **PROJECT PHOENIX**

Dear Mr. Brown:

The enclosed contract implements the EDTF grant approved on February 27, 2012, to provide funds to assist Taylor County on behalf of [REDACTED] **PROJECT PHOENIX**

An award of transportation funds is tentative, pending successful contract negotiation. No funds will be disbursed until the contract is fully executed and pre-disbursement requirements have been met (see section 7.0 - Release of Funds). Please note: **Project costs incurred before the full execution of this contract are ineligible for reimbursement.**

The EDTF Guidelines set a limit of ninety (90) days from the County's receipt of this contract for successful negotiation of the contract, or funding may be withdrawn. If this contract meets the County's approval, please have both sets signed and witnessed, and return them to:

Maureen Smith
DEO/DSBD
400 South Monroe Street
The Capitol, Suite 2001
Tallahassee, Florida 32399-0001

After the Division of Strategic Business Development has completed the execution of the contracts by signing them, one of the originals will be returned to the County for its files.

Please feel free to contact me if you have any questions about the agreement or any other aspect of the EDTF program - phone, 850/717-8978; fax, 850/487-3014; or e-mail, maureen.smith@deo.myflorida.com.

Sincerely,


Maureen Smith, Incentives Account Executive
Division of Strategic Business Development

Enclosures

Division of Strategic Business Development

The Capitol, Suite 1902 | 400 S. Monroe Street | Tallahassee, Florida 32399-4120
850.717.8960 | TTY/TDD 1-800-955-8771 Voice 1-800-955-8770 | FloridaJobs.org



**STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
ECONOMIC DEVELOPMENT TRANSPORTATION TRUST FUND**

AGREEMENT

This Agreement (SB12-215) is entered into this _____ day of _____, 2012, between the State of Florida, Department of Economic Opportunity, Division of Strategic Business Development (DSBD) and Taylor County (County) on behalf of **PROJECT PHOENIX** ~~_____~~ DSBD and the County are sometimes hereinafter referred to as a "Party" and collectively as the "Parties."

WHEREAS, DSBD has determined that the transportation project described in the Economic Development Transportation Fund (EDTF) Application, incorporated by reference herein and attached as "Exhibit A" and hereinafter referred to as the "Project," is necessary to facilitate the economic development and growth of the State as contemplated by Section 288.063, Florida Statutes; and

WHEREAS, the County is prepared to complete the Project at an estimated total cost of \$1,400,000; and

WHEREAS, DSBD is prepared to provide \$1,400,000 toward the total project cost of construction of the transportation project described in Section 5.0.

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

1.0 PARTIES: The parties and their respective addresses for purposes of this Agreement are as follows:

STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
400 SOUTH MONROE STREET
THE CAPITOL, SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001
FAX: 850/487-3104

TAYLOR COUNTY
POST OFFICE BOX 620
201 EAST GREEN STREET
PERRY, FLORIDA 32347
FAX: _____

2.0 ADMINISTRATORS:

The State EDTF Grant administrator is:

Karl Blischke, Chief Analyst

The County Agreement Administrator is:

JACK R. BROWN, County Administrator

All approvals referenced in this agreement must be obtained in writing from the parties' agreement administrators or their designees.

3.0 TERM: The term of this Agreement shall commence upon execution and continue through May 22, 2014, unless terminated at an earlier date as provided herein. Only project costs incurred on or after the effective date of this agreement and on or prior to the termination date of the agreement are eligible for reimbursement.

4.0 COMMENCEMENT: Unless terminated earlier, the construction of the Project shall commence no later than November 23, 2012, and shall be completed on or before May 22, 2013. DSBD shall have the immediate option to terminate this Agreement should the County fail to meet either of the above-required dates.

5.0 PROJECT DESCRIPTION: The Project, identified as Project Number 12-00441, is described as follows and is in connection with the location of facilities by the EDTF Business:

Construct a 3,770 foot paved road off of U.S. Highway 19/27 that will run along the northern length of the EDTF Business' property line. Construct four 560 feet right and left turn lanes along both sides of U.S. Highway 19/27.

6.0 NOTICES: All notices pertaining to this Agreement are in effect upon receipt by DSBD, shall be in writing, and shall be transmitted either by personal hand delivery; United States Post Office, return receipt requested; or, overnight express mail delivery. Facsimile may be used if the notice is also transmitted by one of the preceding forms of delivery. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless prior written notice of change of address is given.

7.0 RELEASE OF FUNDS: Project funds made available by DSBD shall not be released until the following have been satisfied:

(a) The County shall agree by resolution to accept future maintenance and other attendant costs occurring after completion of the Project for the portion of the Project on the County system and forward said resolution to DSBD;

(b) The County shall certify to DSBD that the EDTF Business referred to in the introductory paragraph of this Agreement has secured the necessary permits, including but not limited to, building permits, and initiated vertical construction of the facilities referenced. If the

County fails to provide such certification to DSBD by November 23, 2012, DSBD may, at its discretion, terminate this Agreement;

(c) The County shall verify all invoices, statements, or other related documents duly submitted to the County for pre-audit and approval by the County;

(d) The County shall certify that its adopted local government comprehensive plan is in compliance with Chapter 163, Part II, Florida Statutes, and that any amendments to the adopted plan related to the Project or EDTF Business facility have been determined by the Department of Community Affairs to be in compliance with Chapter 163, Part II, Florida Statutes;

(e) The County shall provide to DSBD certification and a copy of appropriate documentation substantiating that all required right-of-ways have been obtained and meet the definition of right-of-way set forth in Section 334.03(22), Florida Statutes; and,

(f) Provide DSBD with written notification of either its intent to:

(i) Award the construction of the transportation project to the lowest and best bidder in accordance with applicable state and federal statutes, rules, and regulations. The County shall then submit a copy of the bid tally sheet(s) and awarded bid contract, or

(ii) Construct the transportation project utilizing existing County employees, if the County can complete said project within the time frame in Section 4.0 of this Agreement.

7.1 TRANSFER OF FUNDS: Upon execution of this Agreement by DSBD and upon written request from the County, DSBD will transfer funds to the County to be applied toward direct Project costs on no more than a quarterly basis consistent with project needs.

7.2 INVESTMENT OF FUNDS: Funds transferred to the County by DSBD shall be invested by the County until their actual expenditure, in such income or revenue-producing investments as authorized by law for other County funds. All income, interest, or other revenues obtained from such investment shall be considered funds of DSBD. The income, interest, or other revenues shall be remitted to DSBD on a quarterly basis within fifteen (15) days of the close of the months March, June, September, and December, regardless of the month in which funds were received. Upon completion of the project, all remaining income, interest, or other revenues shall be returned to DSBD. All refund or interest checks shall be made payable to: **DEO/DSBD**, and mailed to the DSBD address in Section 1.0 of this Agreement; with the Project Number referenced and information that identifies the grant, interest period, amount of interest earned by account, name of depository, and interest rate. The documentation submitted to support interest earnings should include copies of bank or investment account statements, computational work sheets, etc.

7.3 USE OF FUNDS: Funds made available by DSBD pursuant to this Agreement shall be expended in a timely manner and solely for the purpose of the approved Project. No such funds shall be used for the purchase of any capital equipment, landscaping, mitigation planting, water and sewer lines, for any legal action against DSBD, for the administration of the project fund, or costs associated with preparation of the application.

7.4 UNEXPENDED FUNDS: Upon termination or expiration of this Agreement, any funds made available by DSBD pursuant to this Agreement but not expended at that time shall be returned to DSBD. All investment earnings realized pursuant to Section 7.2 of this Agreement shall be returned to DSBD.

7.5 ASSURANCES: As an inducement to the transfer of funds referred to in Section 7.1 above, the County grants the assurances that, if initiated, the Project will be carried through to its completion and will not require the expenditure of any additional funds from DSBD. The County shall be liable for all cost overruns on the Project.

8.0 DESIGN AND CONSTRUCTION STANDARDS: The County agrees to design and construct the Project in accordance with standards developed by the Florida Department of Transportation (DOT) in accordance with Section 336.045, Florida Statutes, and to provide certification of same to DSBD upon completion of the Project. A professional engineer, registered in Florida, shall provide the certification that all design and construction for the Project meets the minimum construction standards established by DOT.

9.0 AVAILABILITY OF FUNDS: The State of Florida's performance and obligation to pay under this Agreement are contingent upon an appropriation by the Legislature. In the event of a State revenue shortfall, the total grant may be reduced accordingly. DSBD shall be the final determiner of the availability of funds.

10.0 TERMINATION OF AGREEMENT: Either party may terminate this Agreement upon no less than 24 hours notice in writing delivered by certified mail, return receipt requested, or in person with proof of delivery. In the event the County fails to perform or honor the requirements and provisions of this Agreement, the County shall return funds in accordance with Sections 7.4 and 11.0 of this Agreement within 30 days of the termination of this Agreement.

10.1 TERMINATION REPORT: Upon termination of this Agreement, the County will provide the following:

(a) Certification that the Project has been completed in compliance with the terms and conditions of this Agreement and meets minimum construction standards established in accordance with Section 336.045, Florida Statutes.

(b) A report which shall specify the following: (i) the total funds transferred to the County by DSBD pursuant to this Agreement; (ii) the total income, interest, or other revenues obtained from the investment of said funds; (iii) the total direct Project costs paid from funds made available by DSBD pursuant to this Agreement; (iv) the balance of any unexpended Project funds; (v) the actual amount of the EDTF Business' capital investment; and (vi) the actual number of permanent, full-time jobs created by the EDTF Business.

11.0 EXPENDITURES IN VIOLATION OF AGREEMENT: Any Project funds made available by DSBD pursuant to this Agreement which are determined by DSBD to have been expended by the County in violation of this Agreement or any other applicable law or regulation shall be promptly refunded in full to DSBD. Acceptance by DSBD of any documentation or certifications, mandatory or otherwise permitted, that the County files shall not constitute a waiver of DSBD's rights as the funding agency to verify all information at a later date by audit or investigation.

12.0 LEGAL REQUIREMENTS:

(a) This agreement is executed and entered into in the State of Florida and will be construed, performed, and enforced in all respects in strict conformity with local, state, and federal laws, rules, and regulations. Each party will perform its obligations in accordance with the terms and conditions of this agreement. Any and all litigation arising under this Agreement shall be brought in the appropriate court in Leon County, Florida, applying Florida law.

(b) If any term or provision of the agreement is found to be illegal and unenforceable, the remainder of the agreement will remain in full force and effect and such term or provision will be deemed stricken.

13.0 PUBLIC ENTITY CRIME: The County affirms that it is aware of the provisions of Section 287.133(2)(a), Florida Statutes, and that at no time has the County been convicted of a Public Entity Crime. The County agrees that it shall not violate such law and further acknowledges and agrees that any conviction during the term of this Agreement may result in the termination of this Agreement.

14.0 UNAUTHORIZED ALIENS: DSBD will consider the employment of unauthorized aliens, by any contractor or subcontractor, as described by Section 274A(e) of the Immigration and Nationalization Act, cause for termination of this Agreement.

15.0 NON-DISCRIMINATION: The County will not discriminate against any employee employed in the performance of this agreement, or against any applicant for employment because of age, ethnicity, race, religious belief, disability, national origin, or sex. The County shall provide a harassment-free workplace, with any allegation of harassment given priority attention and action by management. The County shall insert similar provisions in all subcontracts for services by this Agreement.

The County affirms that it is aware of the provisions of Section 287.134(2)(a), Florida Statutes, and that at no time has the County been placed on the Discriminatory Vendor List. The County further agrees that it shall not violate such law and acknowledges and agrees that placement on the list during the term of this Agreement may result in the termination of this Agreement.

16.0 ATTORNEY FEES: Unless authorized by law and agreed to in writing by DSBD, DSBD will not be liable to pay attorney fees, interest, or cost of collection.

17.0 TRAVEL: There shall be no reimbursement for travel expenses exceeding the all-inclusive funds allocated in this Agreement.

18.0 PRESERVATION OF REMEDIES: No delay or omission to exercise any right, power, or remedy accruing to either party upon breach or default by either party under this Agreement, will impair any such right, power or remedy of either party; nor will such delay or omission be construed as a waiver of any breach or default or any similar breach or default.

19.0 ACCOUNTING, REPORTS, AND AUDITS: The County agrees:

(a) To comply with all requirements found in Section 215.97, Florida Statutes, and the applicable audit and record keeping provisions contained in "Exhibit B," attached to this Agreement and incorporated by reference herein.

(b) To include the audit and record keeping requirements from "Exhibit B" in contracts and subcontracts entered into by the County with any party for work required in the performance of this Agreement.

(c) That three (3) months after the date of execution of this Agreement and every three (3) months thereafter, the County will provide DSBD with quarterly progress reports. Each quarterly report shall contain a narrative description of the work completed according to the

project schedule; a description of any change orders executed by the County; a budget summary detailing planned expenditures versus actual expenditures; and identification of minority business enterprises used as contractors and subcontractors. Records of all progress payments made for work in connection with such transportation projects, and any change orders executed by the County and payments made pursuant to such orders, shall be maintained by the County in accordance with accepted governmental accounting principles and practices and shall be subject to financial audit as required by law.

(d) The County shall submit to DSBD a financial audit conducted by an independent certified public accountant, pursuant to Section 288.063(8), Florida Statutes, within three (3) months of the release of the County's annual audit.

20.0 PUBLIC RECORDS: DSBD may unilaterally cancel this Agreement in the event the County refuses to allow public access to materials made or received by the County in conjunction with the Agreement subject to the provision of Chapter 119, Florida Statutes, unless as exempted pursuant to Sections 288.075 and/or 288.9520, Florida Statutes.

21.0 LOBBYING: Funds may not be used for the purpose of lobbying the Florida Legislature, judicial branch, or any state agency, in accordance with Section 216.347, Florida Statutes.

22.0 MINORITY VENDORS: The County is encouraged to use small businesses, including minority and women-owned businesses as subcontractors or sub-vendors under this Contract. The directory of certified minority and women-owned businesses can be accessed from the website of the Department of Management Services, Office of Supplier Diversity. The County shall report on a quarterly basis its expenditures with minority and women-owned businesses. The report shall contain the names and addresses of the minority and women-owned

businesses; the aggregate dollar figure disbursed that quarter for each business; the time period; type of goods or services; and the applicable code. If no expenditures were made to minority or women-owned businesses, the County shall submit a statement to this effect.

23.0 SUBCONTRACTS: The County shall be responsible for all work performed and all expenses incurred in connection with the project. It is understood by the County that DSBD will not be liable to the subcontractor for any expenses or liabilities incurred under the subcontract and that the County will be solely liable to the subcontractor. When contracting with subcontractors, the County must require subcontractors to indemnify and hold harmless the state for actions of the subcontractor resulting in personal injury or death, or destruction or damage to property, arising out of activities performed under this Agreement and shall investigate all claims at its own expense.

24.0 FOLLOW-UP REPORT: Two (2) years after the EDTF Business has completed the construction associated with this Project, the County will provide DSBD with the actual number of new, permanent, full-time jobs created by the EDTF Business.

25.0 INDEPENDENT CAPACITY: The County shall act as an independent contractor and not as an employee of DSBD in the performance of this Agreement. The County agrees to take such steps as necessary to ensure that each subcontractor of the County will be deemed to be an independent contractor, and will not be considered or permitted to be an agent of the State.

The County will not pledge the State's credit or make DSBD a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

26.0 MODIFICATION OF AGREEMENT: In the event the County desires to modify any of the terms and conditions of this Agreement, the County shall make such request for modification in writing to DSBD at any time during the term of this Agreement. However, if the

request for modification relates to changes in the project commencement and/or project completion dates, such request must be received by DSBD prior to the expiration of the current commencement or project completion date. If such a request is made after the expiration of the above referenced date, DSBD shall have the option to terminate this Agreement.

27.0 LIABILITY AND INDEMNIFICATION: DSBD will not assume any liability for the acts, omissions to act, or negligence of the County, its agents, servants, or employees; nor will the County exclude liability for its own acts, omissions to act, or negligence to DSBD. In addition, the County agrees to be responsible for any injury or property damage resulting from any activities conducted by the County.

To the extent permitted by law, the County agrees to indemnify and hold DSBD harmless from and against any and all claims or demands for damages resulting from personal injury, including death or damage to property, arising out of any activities performed under this Agreement and will investigate all claims at its own expense. However, neither DSBD nor any agency or subdivision of the State of Florida waives any defense of sovereign immunity or increases the limits of its liability upon entering into this contractual relationship.

28.0 NON-ASSIGNMENT: Neither party may assign, sublicense, nor otherwise transfer its rights, duties, or obligations under this Agreement without the prior written consent of the other party, which consent will not be unreasonably withheld. Any assignment, sublicense, or transfer occurring will be null and void; provided, however that DSBD will at all times be entitled to assign or transfer its rights, duties, or obligations under this Agreement to another governmental agency in the State of Florida, upon giving prior written notice to the County. In the event that DSBD approves transfer of the County obligations, the County remains responsible for all work performed and all expenses incurred in connection with this Agreement.

29.0 ENTIRE AGREEMENT: This instrument embodies the entire agreement of the parties. There are no provisions, terms, conditions, or obligations other than those contained herein. This Agreement supersedes all previous communication, representation, or agreement, either verbal or written, between the parties. No amendment will be effective unless reduced to writing and signed by an authorized officer of the County and the authorized officer of DSBD.

DUPLICATE ORIGINALS: This Agreement is executed in duplicate originals.

IN WITNESS WHEREOF, by their signatures below, the signatories affirm the approval of all paragraphs contained herein, attest to their authority to bind their respective parties to this Agreement, and cause this Agreement to be executed.

STATE OF FLORIDA
DEO/DSBD

TAYLOR COUNTY

BY: _____

BY: _____

DATE: _____

DATE: _____

TITLE: Division Director

TITLE: _____

ATTEST: _____

ATTEST: _____

EXHIBIT A

GENERAL PROJECT OVERVIEW

[REDACTED]
Name of Business

Project Phoenix
Project Title or Code Name (1-5 word description)

FOR EFI USE ONLY

<u>2/14/12</u>	<u> </u>	<u>2/22/12</u>
Date Received	Date Revised	Date Completed
<u>12-00441</u>		
EFI Project Number		

Contact Enterprise Florida to discuss your project and application before submitting a formal proposal. The completed and signed application must be filed with:



The Atrium Building, Suite 201 • 325 John Knox Road
Tallahassee, Florida 32303
Phone: 850.298.6620 • Fax: 850.298.6659
<http://www.eflorida.com/>

Economic Development Transportation Fund

Attachment to the General Project Overview

To add text outside of the gray fields or click the statutory reference link, de-select the "Protect Form" (lock) button on the Forms toolbar.

5. OTHER CONSIDERATIONS

A. Is there an alternative that would provide a more cost effective solution to the transportation problem?

Yes ☐ No ☒ If yes, explain: _____

B. Are there additional traffic impacts?

Yes ☐ No ☒

If yes, does the project provide for these additional impacts?

Yes ☐ No ☐ If no, explain: N/A

C. Is the adopted local government comprehensive plan for the jurisdiction in compliance with Chapter 163, Part II, Florida Statutes³?

Yes ☒ No ☐ If not, what is the expected time frame for compliance? _____

D. What is the future land use map designation for the proposed project site?

Regional Employment Center

E. Are the transportation project and business facility consistent with the adopted local government comprehensive plan?

Yes ☒ No ☐ If not, describe the inconsistency and give the time frame for amending the plan: _____

F. Does the adopted plan include an economic development element?

Yes ☒ No ☐

G. Is the applicant's transportation project linked to other publicly funded economic development programs?

Yes ☒ No ☐ If so, list the programs and discuss the role they will play in this project: _____

Qualified Tax Initiatives

H. Is the proposed site part of a current or previous DRI?

Yes ☐ No ☒ If yes, explain (including concurrency issues): _____

I. Will low to moderate income workers be eligible for employment within this facility?

Yes ☒ No ☐ If yes, please describe: _____

Yes they will employ approximately 70 low to moderate income workers.

J. Is the proposed transportation project already included in future capital improvement plans?

Yes ☐ No ☒ If yes, explain: _____

³ Chapter 163, Part II: Growth Policy; County and Municipal Planning; Land Development Regulation

Economic Development Transportation Fund

Attachment to the General Project Overview

To add text outside of the gray fields or click the statutory reference link, de-select the "Protect Form" (lock) button on the Forms toolbar.

6. TRAFFIC IMPACTS

Only REQUIRED for projects involving state highways.
Information is optional for all other projects.

A. Traffic generation estimates: (in number of vehicles daily)

Number of cars 83 Number of trucks 31

B. AM Peak Hour: 7:00 a.m. to 9:00 a.m.

Number of inbound cars 24 Number of inbound trucks 6

Number of outbound cars 9 Number of outbound trucks 6

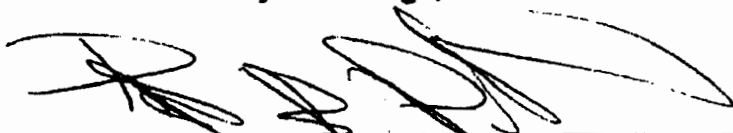
C. PM Peak Hour: 9 p.m. to 6 p.m.

Number of inbound cars 14 Number of inbound trucks 6

Number of outbound cars 17 Number of outbound trucks 6

7. SIGNATURE

To the best of my knowledge, the information included in this application is accurate.



Signature of chief elected official

Name: Patricia Patterson

Title: Chairman

- Signature must be that of the chief elected city or county official.
- If this application is for a city or county road, the city or county, respectively, must agree to maintain the road (via passage of a resolution following state approval of the EDTF grant). This will be stipulated in all contracts involving expenditure of the Economic Development Transportation Fund.

***** PLEASE BE SURE TO ATTACH THE GENERAL PROJECT OVERVIEW *****

Based on information provided with this application:

Estimated cost of construction	\$1,200,000
Estimated cost of right of way	\$N/A
Estimated cost of design and engineering	\$200,000
Total estimated costs:	\$1,400,000

Was cost overrun considered in total cost?

Yes ☐ No ☒

If yes, how much? \$ _____ or % _____

Has design and engineering been completed?

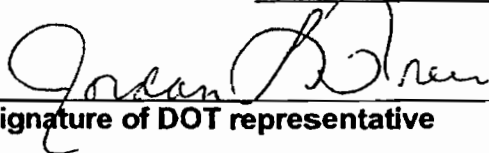
Yes ☐ No ☒

If yes, is design in accordance with DOT specifications?

Yes ☐ No ☐

How many days are estimated for completion of the transportation project? 210

DOT Comments: Design and Specifications will need to meet FDOT Standards and Specifications; coordinate with the Area Maintenance Engineer


Signature of DOT representative

DOT district number: 2

- The signature of FDOT only attests to EDTF transportation project cost estimates and does not commit FDOT to automatically approve any permits associated with this project.
- Applications submitted without this completed and signed page are incomplete and will not be processed until received by Enterprise Florida, Inc.

Section 4	
Totals	
	Ft
0.00	3,770 Ft
0	0.71 miles
0.00	Ea
0.00	ft
0.00	in
0.00	ft
0.00	ft

	Unit	Unit Cost	Station 10+00.00~47+70.00	
			Quantity	Cost
	EA	3,570.08	1.00	3,570.08
	LF	2.00	2,440.00	4,880.00
	CY	7.00	14,964.44	104,751.11
	CY	12.00	6,594.62	79,135.45
	AC	7,500.00	4.62	34,618.92
	SY	5.00	11,151.38	55,756.91
	SY	16.00	10,728.73	171,659.75
	SY	4.00	871.11	3,484.44
sy TYPE SP-12.5)	TN	100.00	1,983.9	198,392.64
	CY	800.00	5	3,664.00
	LF	70.00	48	3,360.00
24"	LF	70.00	80	5,600.00
	EA	1,200.00	2.0	2,400.00
	EA	1,400.00	4.0	5,600.00
	SY	0.50	26,913.34	13,456.67
	SY	3.00	3,733.00	11,199.00
	EA	6.00	189.00	1,134.00
	GM	500.00	0.00	0.00
	NM	1,100.00	0.00	0.00
	NM	1,100.00	1.43	1,570.83
	NM	1,000.00	2.27	2,268.48
	LF	3.50	80	280.00
	EA	125.00	24	3,000.00
/SY SP	3.00	TN	100.00	548.06
		SY	18.00	54,806.00
40		SY	18.00	3,287.01
		SY	5.00	59,166.18
		SY	16.00	3,291.71
			39.00	16,458.55
				624.00

Subtotal		840,837.01
Drainage (Est. \$85,000/mile)	0.5 multiplier	30,175.00
Subtotal		871,012.01
Maintenance of Traffic	5.0%	43,550.60
Subtotal		914,562.61
Mobilization (3%)		27,436.88
Total		941,999.49

	Right-of-Way (\$5K/Ac)	\$	34,618.92
#DIV/0!	Days	Design & Engineering (10%) & CEI (15%)	\$ 235,499.87
		Total	\$ 1,212,118.28



U.S. DEPARTMENT OF THE INTERIOR
U. S. GEOLOGICAL SURVEY

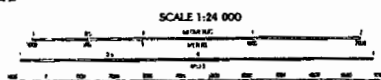
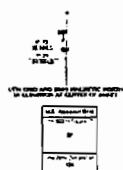


SECOTAN QUADRANGLE
FLORIDA
7.5-MINUTE SERIES



Produced by the United States Geological Survey
North American Datum of 1983 (NAD83)
North Carolina Series of 1983 (NCS83) Properties and
1:250,000 Scale Topographic Map Series, Sheet 178
1:250,000 Scale Florida Coordinate Series of 1983
North Zone

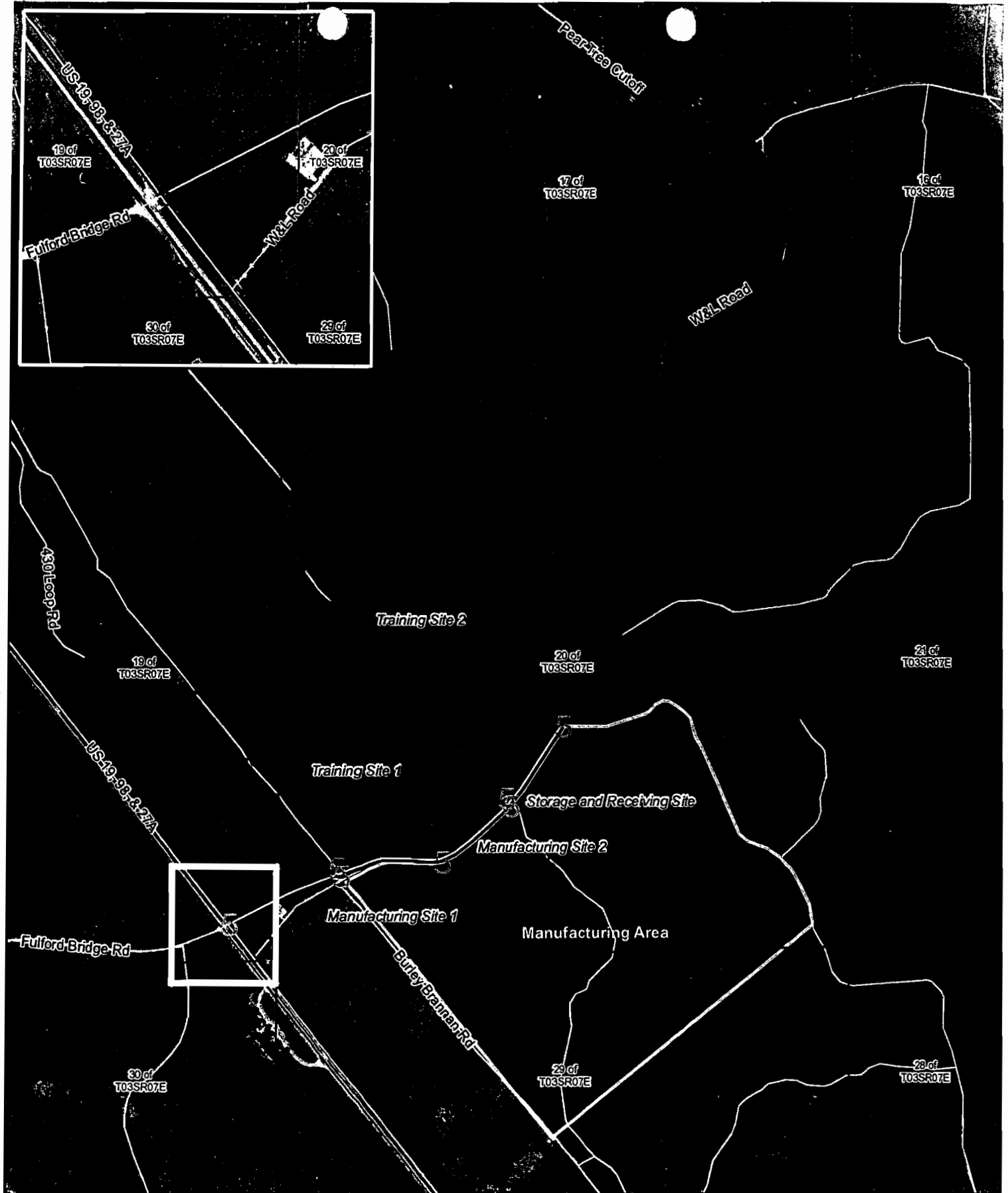
Revised to include the 1983 NAD83 datum
Revised to include the 1983 NAD83 datum
Revised to include the 1983 NAD83 datum



This map was produced in conformance with the
and U.S. Standards for 7.5-Minute Quadrangle Maps.
A portion of the map is shown in this sheet.

ROAD CLASSIFICATION	
Interstate	State
US Route	State Route
County Road	Local Road
Other	Other

SECOTAN, FL.
8009

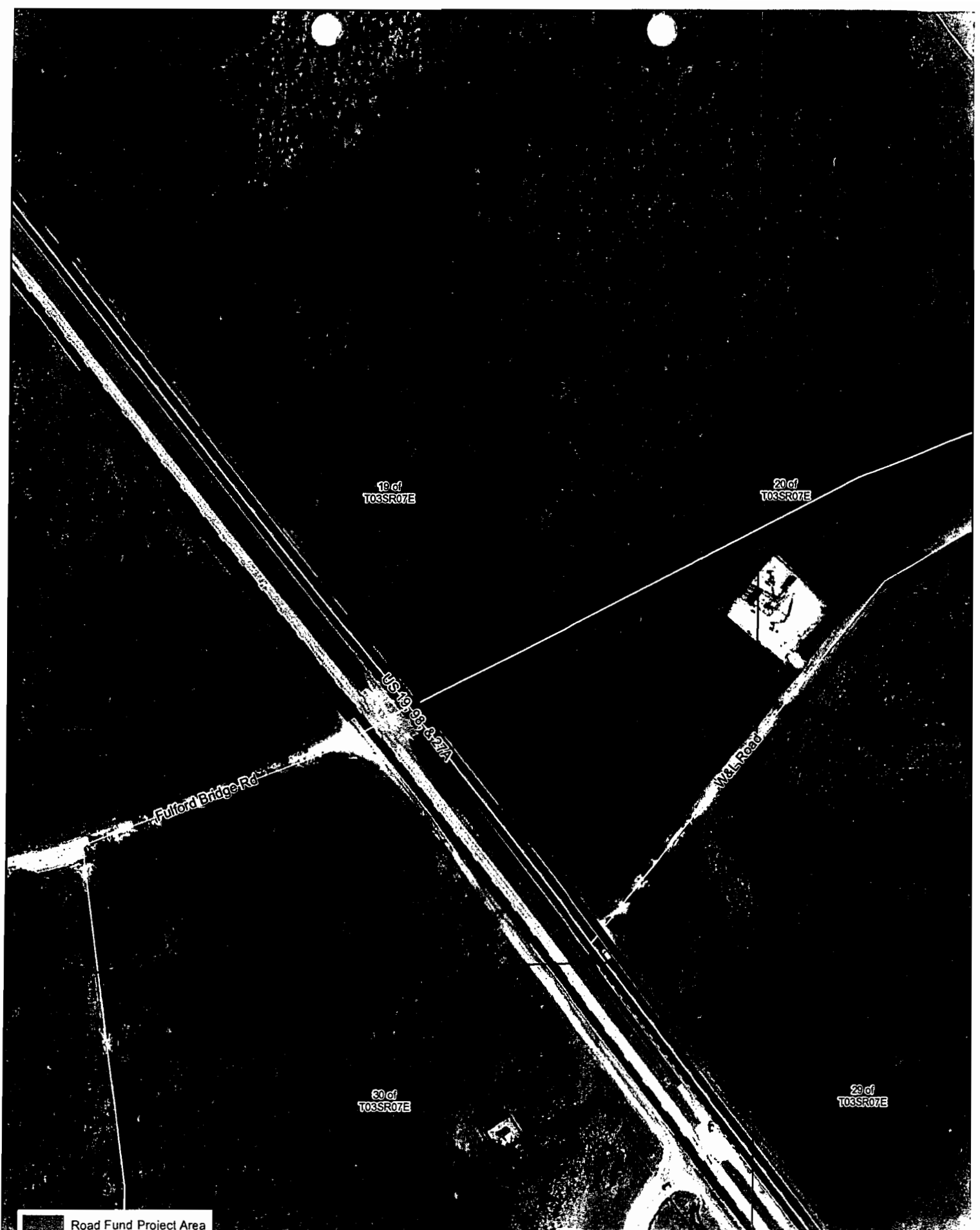


- | | | |
|---|----------------------------|------------------------|
| % | Manufacturing Site 1 | Access Points |
| % | Manufacturing Site 2 | Road Fund Project Area |
| # | Storage and Receiving Site | Manufacturing Area |
| X | Training Site 1 | Training Area 1 |
| X | Training Site 2 | Training Area 2 |

Project Phoenix
Confidential Site and Access Road Location Sketch

0 0.45 0.9 Miles

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Project Phoenix Confidential Site and Access Road Location Sketch

0 0.05 0.1 Miles



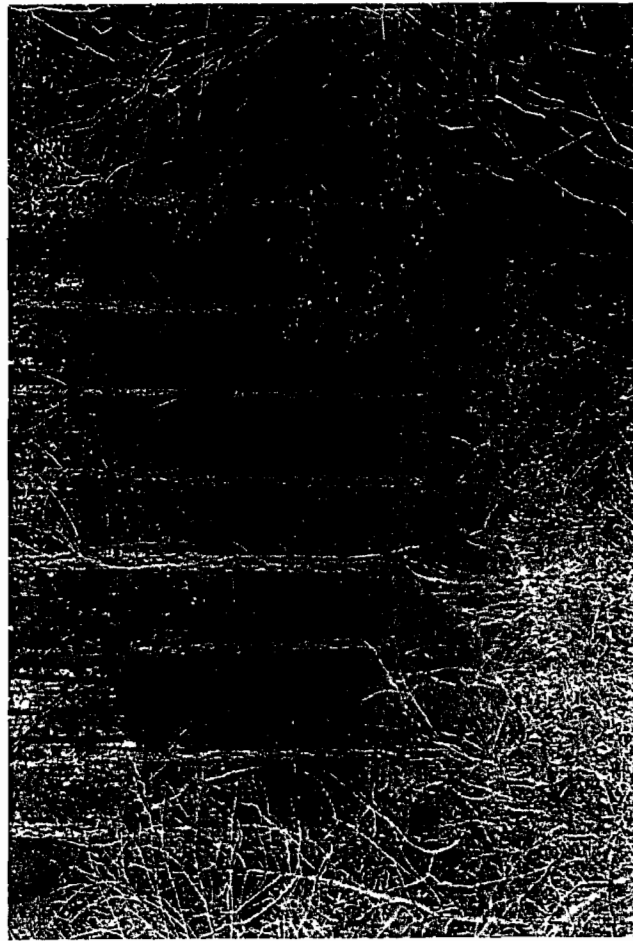




EXHIBIT B

EXHIBIT B

SPECIAL AUDIT REQUIREMENTS

The administration of funds awarded by the Division of Strategic Business Development (DSBD) to the County may be subject to audits and/or monitoring by DSBD, as described in this section.

MONITORING

By entering into this agreement, the County agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by DSBD. In the event DSBD determines that a limited scope audit of the recipient is appropriate, the County agrees to comply with any additional instructions provided by DSBD to the County regarding such audit. The County further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer, Auditor General, or Chief Inspector General. The County shall permit access to its records and independent auditor's working papers as necessary to comply with the requirements of this Agreement.

AUDITS

1. In the event that the County expends a total amount of State awards (i.e., State financial assistance provided to the recipient to carry out a State project) equal to or in excess of \$500,000 in any fiscal year of the County, the County must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes (the Single Audit Act); applicable rules of the Department of Economic Opportunity and the Chief Financial Officer, and Chapter 69I-5, Rules of the Department of Financial Services. In determining the State financial assistance expended in its fiscal year, the County shall consider all sources of State awards, including State funds received from DSBD, except that State financial assistance received by a non-state entity for Federal program matching requirements shall be excluded from consideration.
2. In connection with the audit requirements, the County shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a reporting package as defined by Section 215.97(8)(g), Florida Statutes, and Chapter 69I-5, Rules of the Department of Financial Services.
3. If the County expends less than \$500,000 in State financial assistance in its fiscal year, an audit conducted in accordance with the provisions of the Single Audit Act is not required. In the event that the County expends less than \$500,000 in State financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of the Single Audit Act, the cost of the audit must be paid from non-State funds (i.e., the cost of such an audit must be paid from County funds obtained from other than State entities).

Exhibit B
Single Audit Requirements
Page Two

4. The County must include the record keeping requirements found herein in sub-recipient contracts and subcontracts entered into by the County for work required under terms of this Agreement. In the executed subcontract, the County shall provide each sub-recipient of state financial assistance the information needed by the sub-recipient to comply with the requirements of the Single Audit Act. Pursuant to Section 215.97(7), Florida Statutes, the County shall review and monitor sub-recipient audit reports and perform other procedures as specified in the agreement with the sub-recipient, which may include onsite visits. The County shall require sub-recipients, as a condition of receiving state financial assistance, to permit the independent auditor of the recipient, the state awarding agency, the Chief Financial Officer, the Chief Inspector General, and the Auditor General access to the sub-recipient's records and independent auditor's working papers as necessary to comply with the requirements of the Single Audit Act.
5. For information regarding the Florida Single Audit Act, including the Florida Catalog of State Financial Assistance (CSFA), the County should access the website for the Department of Financial Services located at <https://apps.fldfs.com/fsaa/> for assistance. In addition to the above website, the following websites may be accessed for additional information: The Florida Legislature's website <http://www.leg.state.fl.us/> and the Florida Auditor General's website <http://www.state.fl.us/audgen/>.
6. The CSFA number for this project is: 40.002.

REPORT SUBMISSION

Copies of audit reports conducted in accordance with the audit requirements contained herein shall be submitted to the parties set out below. The annual financial audit report shall include all management letters and the County's response to all findings, including corrective actions to be taken. The annual financial audit report shall include a schedule of financial assistance specifically identifying all Agreement and other revenue by sponsoring agency and Agreement number.

Exhibit B
Single Audit Requirements
Page Three

The complete financial audit report, including all items specified above, shall be sent directly to:

Ms. Alberta Simmons
Sharpton, Brunson and Company, P.A.
215 South Monroe Street, Suite 750
Tallahassee, Florida 32301

And

State of Florida Auditor General
Attn: Marilyn Rosetti
Room 574, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32302-1450

RECORD RETENTION

The County shall retain all grant records and shall ensure the retention of its independent auditor's working papers for a period of five (5) years from the date of submission of the final project report. If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the five (5) years period, whichever is later.

**EXHIBIT B
ATTACHMENT 1**

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program Number	Funding Source	State Fiscal Year	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
12-00441	EDTTF	2011/12	40.002	Economic Development Transportation Trust Fund	\$1,400,000	144701
Total Award					\$1,400,000	

For each program identified above, the recipient shall comply with the program requirements described in the Catalog Florida Catalog of State Financial Assistance (CSFA) [<https://apps.fldfs.com/fsaa/catalog.aspx>]. The services/purposes for which the funds are to be used are included in the Contract scope of services/work. Any match required by the recipient is clearly indicated in the Contract.