

SUGGESTED AGENDA

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA

TUESDAY, MAY 21, 2013

5:30 P.M.

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

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

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

Prayer and Pledge of Allegiance

Welcome

1. APPROVAL OF AGENDA

2011/2012 FY AUDIT PRESENTATION:

2. RICHARD POWELL, POWELL & JONES, CPA'S, TO APPEAR TO
PRESENT THE ANNUAL AUDIT REPORT FOR FY 2011/2012.

3. APPROVAL OF CONSENT ITEMS A - J:

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))

3-A. APPROVAL OF MINUTES of April 23, 2013.
(COPIES PROVIDED BY E-MAIL)

3-B. THE BOARD TO CONSIDER ADOPTION OF RESOLUTION TO REFLECT UNANTICIPATED MONIES IN THE GENERAL FUND, AS SUBMITTED BY COUNTY FINANCE.

3-C. THE BOARD TO APPROVAL OF SPECIFICATIONS/ADVERTISING FOR REQUEST FOR PROPOSALS (RFPS), FOR CONSTRUCTION OF PHASE 3 OF THE TAYLOR COUNTY SPORTS COMPLEX, AS AGENDAED BY KENNETH DUDLEY, COUNTY ENGINEER.

3-D. THE BOARD TO CONSIDER APPROVAL OF FLORIDA MUNICIPAL INSURANCE TRUST APPLICATION FOR THE SAFETY PROGRAM PREMIUM CREDIT PROGRAM, AS AGENDAED BY MARCELLA BRIDIER, HUMAN RESOURCES DIRECTOR.

3-E. THE BOARD TO CONSIDER APPROVAL OF FLORIDA MUNICIPAL INSURANCE TRUST APPLICATION FOR THE DRUG-FREE WORKPLACE PREMIUM CREDIT PROGRAM, AS AGENDAED BY THE HUMAN RESOURCES DIRECTOR.

3-F. THE BOARD TO CONSIDER APPROVAL OF UPDATE TO THE COUNTY EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PLAN, AS AGENDAED BY THE HUMAN RESOURCES DIRECTOR.

3-G. THE BOARD TO CONSIDER APPROVAL OF FLORIDA MUNICIPAL INSURANCE TRUST APPLICATION FOR POLICY RENEWAL, AS AGENDAED BY DUSTIN HINKEL, ASSISTANT COUNTY ADMINISTRATOR.

3-H. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF SECOND MORTGAGE FOR TRACY A. ANDERSON, WHO RECEIVED FIRST TIME HOME BUYERS' ASSISTANCE THROUGH THE SHIP PROGRAM, AS AGENDAED BY MELODY COX, GRANTS COORDINATOR.

3-I. THE BOARD TO CONSIDER APPROVAL OF SATISFACTION OF SECOND MORTGAGE FOR DEBORAH J. LAWSON, WHO RECEIVED FIRST TIME HOME BUYERS' ASSISTANCE THROUGH THE SHIP PROGRAM, AS AGENDAED BY THE GRANTS COORDINATOR.

3-J. THE BOARD TO CONSIDER APPROVAL OF DATA SERVICES AGREEMENT WITH VAISALA, TO PROVIDE AVIMET DATA LINK SERVICES TO THE PERRY-FOLEY AIRPORT, AS AGENDAED BY DUSTIN HINKEL, EMERGENCY MANAGEMENT DIRECTOR.

BIDS/PUBLIC HEARINGS:

4. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 5:30 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO CONSIDER ADOPTION OF A PROPOSED ORDINANCE REGARDING CONVEYANCE OF REAL PROPERTY TO TAYLOR COUNTY.

5. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 5:40 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO CONSIDER ADOPTION OF A PROPOSED ORDINANCE TO REPEAL ORDINANCES 85-12, 2006-10, AND TO ELIMINATE SECTION 2 - ADMINISTRATION, ARTICLE V - BOARDS, COMMISSIONS, AND AUTHORITIES - DIVISION V - LIBRARY BOARD, FROM THE TAYLOR COUNTY CODE OF ORDINANCES,

AWARDS/RECOGNITION:

6. THE BOARD TO CONSIDER ADOPTION OF A RESOLUTION RECOGNIZING THE 90TH. ANNIVERSARY OF THE PERRY ROTARY CLUB, AS AGENDAED BY JACK BROWN, COUNTY ADMINISTRATOR.

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

WE VALUE THE IDEAS AND INSIGHTS OF THE PUBLIC. THEREFORE, IT IS THE POLICY OF THE BOARD TO ALLOW A PERIOD FOR THE PUBLIC TO ASK QUESTIONS, REQUEST OR GIVE INFORMATION, AND REQUEST ACTION ON ITEMS NOT ON THE AGENDA.

IN MOST CASES, YOU WILL NOT RECEIVE AN IMMEDIATE RESPONSE BECAUSE THE ITEM MAY NEED TO BE RESEARCHED AND PLACED ON THE AGENDA AT A FUTURE BOARD MEETING.

YOU ARE ALLOWED TO SPEAK FOR THREE (3) MINUTES.

PUBLIC REQUESTS:

8. THE BOARD TO DISCUSS BIG BEND WATER AUTHORITY'S (BBWA) PROPOSED 2013-2014 BUDGET AND WATER RATE INCREASE, AS AGENDAED BY MARK REBLIN, BBWA.

GENERAL BUSINESS:

9. THE BOARD TO REVIEW APPLICATIONS AND CONSIDER APPOINTING TWO (2) INDIVIDUALS TO SERVE ON THE TAYLOR COASTAL WATER AND SEWER DISTRICT (TCWSD) BOARD, AS AGENDAED BY LYNETTE SENTER, TCWSD.

COUNTY ATTORNEY ITEMS:

10. COUNTY ATTORNEY TO PROVIDE AN UPDATE ON TAYLOR COUNTY VS. BROOKS.

COUNTY ADMINISTRATOR ITEMS:

11. THE BOARD TO CONSIDER APPROVAL OF A LETTER OF SUPPORT, REQUESTED BY BUCKEYE TECHNOLOGIES, REGARDING ENVIRONMENTAL REGULATION COMMISSION REVISIONS TO SITE SPECIFIC CRITERION FOR TRANSPARENCY, AS PROPOSED BY DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP), AT A WORKSHOP HELD IN PERRY ON APRIL 25, 2013.
12. THE BOARD TO RECEIVE AN UPDATE ON A PROPOSED CHANGE IN CAFETERIA PLAN PROGRAM ADMINISTRATOR.
13. THE COUNTY ADMINISTRATOR TO PROVIDE A PROJECT UPDATE REGARDING THE VETERANS' CLINIC, AND REQUEST FUNDING SUPPORT THAT WILL BE REIMBURSED BY THE VA.
14. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.
15. ADDITIONAL COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED ITEMS:

WE VALUE THE IDEAS AND INSIGHTS OF THE PUBLIC. THEREFORE, IT IS THE POLICY OF THE BOARD TO ALLOW A PERIOD FOR THE PUBLIC TO ASK QUESTIONS, REQUEST OR GIVE INFORMATION, AND REQUEST ACTION ON ITEMS NOT ON THE AGENDA.

IN MOST CASES, YOU WILL NOT RECEIVE AN IMMEDIATE RESPONSE
BECAUSE THE ITEM MAY NEED TO BE RESEARCHED AND PLACED ON
THE AGENDA AT A FUTURE BOARD MEETING.

YOU ARE ALLOWED TO SPEAK FOR THREE (3) MINUTES.

16. EXAMINATION AND APPROVAL OF INVOICES:

17. BOARD INFORMATIONAL ITEMS:

18. 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, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT. 7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED OR NON-AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT.
- BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.

TAYLOR COUNTY, FLORIDA
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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



Powell & Jones
Certified Public Accountants

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

1350 S.W. Main Blvd.
Lake City, Florida 32025
386 / 756-4350
Fax: 386 / 719-5504

INDEPENDENT AUDITOR'S REPORT powellandjones@bellsouth.net

**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, 2012, 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, 2012, 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 March 22, 2013, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of

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

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise Taylor County's financial statements as a whole. The introductory section, combining nonmajor fund financial statements and the combining statement of fiduciary net assets, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by U.S. Office Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State of Florida Single Audit Act; and is also not a required part of the financial statements. The combining nonmajor financial statements, the combining statement of fiduciary net assets and the schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



POWELL & JONES

Certified Public Accountants

March 22, 2013

TAYLOR COUNTY, FLORIDA
Management's Discussion and Analysis
For the Fiscal Year Ended September 30, 2012

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, 2012. The analysis provides summary financial information for the County and should be read in conjunction with the County's financial statements.

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

Its intent is to provide a brief, objective, and easily readable analysis of the County's financial performance for the year and its financial position at fiscal year end September 30, 2012.

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 \$104,055,932 (net assets). Unrestricted net assets for governmental activities were \$8,259,092 and for business-type activities were \$97,618. Governmental Activities restricted net assets were \$13,518,526, and were \$-0- for Business-type Activities.

Total net assets increased by \$1,331,324. Of that amount, \$1,324,024 is attributable to Governmental Activities and \$7,300 is attributable to Business-type Activities. This increase is primarily due to the grant funded road construction.

Governmental Activities revenues decreased to \$26,686,994. This 3.7% net decrease in revenue was primarily attributable to a decrease in grant revenue from the prior year. Governmental Activities expenses increased by \$688,810 to \$25,362,970. This increase in expenses of 2.7% was primarily due to normal inflation.

Business-type activities operating revenues increased 28% to \$168,028, while business-type expenses decreased 3.25% to \$160,728. The fund experienced a net income of \$10,647 prior to an operating transfer to the Airport Fund in the amount of \$3,347. The net income subsequent to the transfer out was \$7,300, representing an increase from 2011 loss of \$(922).

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, 2012, the assets of the County exceed liabilities by \$104,055,932.

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

September 30, 2012 and 2011

	Governmental Activities	Business-type Activities	Total Government 2012	2011
Assets				
Current assets	\$ 22,892,039	\$ 120,529	\$ 23,012,568	\$ 21,708,151
Restricted assets	708,137	-	708,137	708,137
Non-current assets	95,041,228	11,701	95,052,929	96,063,413
Total assets	<u>118,641,404</u>	<u>132,230</u>	<u>118,773,634</u>	<u>118,479,701</u>
Liabilities				
Current liabilities (payable from current assets)	847,975	22,911	870,886	1,220,136
Current liabilities (payable from restricted assets)	552,123	-	552,123	536,376
Noncurrent liabilities	13,294,693	-	13,294,693	13,998,581
Total liabilities	<u>14,694,791</u>	<u>22,911</u>	<u>14,717,702</u>	<u>15,755,093</u>
Net Assets				
Net assets invested in capital assets, net of related debt	82,168,995	11,701	82,180,696	82,588,231
Net assets, restricted	13,518,526	-	13,518,526	12,934,475
Net assets, unrestricted	8,259,092	97,618	8,356,710	7,201,902
Total Net Assets	<u>\$ 103,946,613</u>	<u>\$ 109,319</u>	<u>\$104,055,932</u>	<u>\$ 102,724,608</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, \$8,356,710, may be used to meet the government's ongoing obligations to citizens and creditors; and to fund reserves and ongoing capital projects.

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, 2012 and 2011

	Governmental Activities	Business-type Activities	Total Government	
			2012	2011
Revenues:				
Program Revenues				
Charges for services	\$ 3,421,861	\$ 168,028	\$ 3,589,889	\$ 3,471,162
Operating grants/contributions	2,470,238	-	2,470,238	1,766,200
Capital grants/contributions	3,963,211	-	3,963,211	5,258,813
General Revenues				
Property taxes	9,650,915	-	9,650,915	10,267,248
Sales and use taxes	2,894,736	-	2,894,736	2,955,510
Franchise fees	8,760	-	8,760	13,557
Communications surtax	135,121	-	135,121	129,791
State shared revenues	3,800,682	-	3,800,682	4,144,597
Other	341,470	-	341,470	222,786
Total revenues	<u>26,686,994</u>	<u>168,028</u>	<u>26,855,022</u>	<u>28,229,664</u>
Expenses:				
General government	4,234,068	-	4,234,068	4,626,451
Public safety	7,847,019	-	7,847,019	8,011,181
Physical environment	1,522,682	-	1,522,682	1,718,720
Transportation	6,690,597	160,728	6,851,325	6,658,061
Economic environment	1,450,084	-	1,450,084	774,358
Human services	1,336,850	-	1,336,850	1,173,272
Culture/recreation	956,028	-	956,028	940,766
Court-related	737,107	-	737,107	675,952
Interest on long-term debt	588,535	-	588,535	611,528
Total expenses	<u>25,362,970</u>	<u>160,728</u>	<u>25,523,698</u>	<u>25,190,289</u>
Increase (decrease) in net assets	1,324,024	7,300	1,331,324	3,039,375
Beginning net assets	102,622,589	102,019	102,724,608	99,685,233
Ending net assets	<u>\$ 103,946,613</u>	<u>\$ 109,319</u>	<u>\$ 104,055,932</u>	<u>\$ 102,724,608</u>

Property taxes provide 36% of the revenues for Governmental Activities, while state shared revenues provide 14%, and sales and use taxes provide 11%. Most of the Governmental Activities resources are spent for Public Safety (31%), General Government (16.69%), Human Services (5.02%), Transportation (26.37%), and Physical Environment (6%).

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, 2012, total assets were \$10,854,446 and total liabilities were \$459,516. The ending fund balance was \$10,394,930. \$1,256,190 of the ending fund balance is assigned or restricted for specific identified purposes. \$9,138,740 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, 2012, total revenue, \$12,963,432, exceeded total expenditures of \$4,868,138, by \$8,095,294. In addition, \$6,937,004 was also transferred to constitutional officers to fund their budgets and \$153,969 to other funds for operational costs. Total transfers in from other funds was \$103,840. The net increase in the fund balance in the General Fund was, \$1,108,161.

During the fiscal year, the County amended the General Fund budget by \$955,057, primarily due to changes in on-going capital projects and grants. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 96.41%.

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 \$2,000,316 in the 2012 fiscal year, reflecting a 2.6% decrease from the prior fiscal year's \$2,053,471.

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, 81%, is ad valorem taxes. 67% 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, 2012, expenditures exceeded revenues in the amount of \$548,391. Operational costs of the County Road Department increased by \$72,402, while capital expenditures decreased by \$13,007. Gas tax revenue decreased at a rate of 1%, \$7,736 and intergovernmental revenue increased by .6%, \$4,221. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. \$566,763 was transferred in the 2012 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 increased by .052% (\$4,520). \$668,680 was expended for road paving projects in 2012 as compared to \$237,906 in 2011. \$10,000 was also transferred to the General Fund and \$566,763 to the Road and Bridge Fund. This fund had a fund balance of \$2,065,024 at the end of the 2012 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 \$5,441,710 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, 2012, were \$132,230 total liabilities were \$22,911, and net assets were \$109,319. Operating revenue was \$168,208. Operating expenses were \$150,223. Subsequent to an operating transfer out of \$(3,347) to the Airport Special Revenue Fund, the net income was \$7,300.

CAPITAL ASSETS ACTIVITY

The County's capital assets for its governmental and business-type activities as of September 30, 2012, is \$95,052,928 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

Capital Assets

	Governmental	Business-type	Total Government	
	Activities	Activities	2012	2011
Capital assets				
Land and improvements	\$ 20,416,802	\$ -	\$ 20,416,802	\$ 19,511,701
Construction in progress	1,377,299	-	1,377,299	1,500,428
Infrastructure	80,505,367	-	80,505,367	76,343,931
Buildings	27,614,079	-	27,614,079	27,599,033
Equipment	16,624,715	73,709	16,698,424	16,488,560
	146,538,262	73,709	146,611,971	141,443,653
	(51,497,034)	(62,009)	(51,559,043)	(45,380,240)
	<u>\$ 95,041,228</u>	<u>\$ 11,700</u>	<u>\$ 95,052,928</u>	<u>\$ 96,063,413</u>

The decrease of \$(1,010,485) 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 \$465,000 were made during the year and as of September 30, 2012, \$12,780,000 is still outstanding. The bonds are rated AAA, which is the highest rating given by the rating agencies.

The County also owed \$92,233 on a capital lease for outdoor sports.

OTHER FINANCIAL INFORMATION

Economic Factors and Next Year's Budget

- The unemployment rate for the County for 2012 was 9.2%. Although this represents an decrease from the prior fiscal year, the rate for the County was higher than the statewide rate of 7.9%.
- The per capita income for the County in 2012 was \$27,011, 32% less than the statewide average of \$39,636.
- The County-wide ad valorem tax millage rate for the County remained at 7.0113 for 2012. Due to the decrease in property values county-wide, this created a revenue decrease of \$(602,781). As a fiscally constrained county, Taylor County received a distribution of \$534,761 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, 2012

	Governmental Activities	Business - type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,758,687	\$ 93,248	\$ 4,851,935
Accounts receivable - net	36,296	-	36,296
Due from agency funds	101,868	-	101,868
Due from other funds	3,347	-	3,347
Due from other governmental units	2,510,417	-	2,510,417
Inventories	142,949	27,281	170,230
Investments	14,605,889	-	14,605,889
Prepaid expenses	740,987	-	740,987
Total current assets	<u>22,900,440</u>	<u>120,529</u>	<u>23,020,969</u>
Restricted assets:			
Investments	699,736	-	699,736
Total restricted assets	<u>699,736</u>	<u>-</u>	<u>699,736</u>
Noncurrent assets:			
Capital assets - net	95,041,228	11,701	95,052,929
Total assets	<u>\$ 118,641,404</u>	<u>\$ 132,230</u>	<u>\$ 118,773,634</u>
LIABILITIES			
Current liabilities (payable from current assets):			
Accounts payable	\$ 600,007	\$ 19,564	\$ 619,571
Due to other funds	-	3,347	3,347
Due to other governmental units	13,673	-	13,673
Deferred revenues	4,247	-	4,247
Accrued compensated absences	125,559	-	125,559
Capital leases - current portion	45,014	-	45,014
Other current liabilities	59,475	-	59,475
Total current liabilities (payable from current assets)	<u>847,975</u>	<u>22,911</u>	<u>870,886</u>
Current liabilities (payable from restricted assets)			
Landfill postclosure costs	72,123	-	72,123
Bonds payable - current portion	480,000	-	480,000
Total current liabilities (payable from restricted assets)	<u>552,123</u>	<u>-</u>	<u>552,123</u>
Noncurrent liabilities			
Accrued compensated absences	731,105	-	731,105
Capital leases - long-term portion	47,219	-	47,219
Landfill post-closure costs	216,369	-	216,369
Bonds payable	12,300,000	-	12,300,000
Total long-term liabilities	<u>13,294,693</u>	<u>-</u>	<u>13,294,693</u>
Total liabilities	<u>14,694,791</u>	<u>22,911</u>	<u>14,717,702</u>
(Continued)			

TAYLOR COUNTY, FLORIDA

STATEMENT OF NET ASSETS

September 30, 2012

	Governmental Activities	Business - type Activities	Total
NET ASSETS (Continued)			
Invested in capital assets, net of related debt	\$ 82,168,995	\$ 11,701	\$ 82,180,696
Restricted:	13,518,526	-	13,518,526
Unrestricted	8,259,092	97,618	8,356,710
Total net assets	<u>\$ 103,946,613</u>	<u>\$ 109,319</u>	<u>\$ 104,055,932</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2012

	Expenses	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							
Governmental Activities							
General government	\$ 4,234,068	\$ 1,058,251	\$ 49,558	\$ -	\$ (3,126,259)	\$ -	\$ (3,126,259)
Public safety	7,847,019	402,182	502,768	-	(6,942,069)	-	(6,942,069)
Physical environment	1,522,682	1,158,812	224,274	-	(139,596)	-	(139,596)
Transportation	6,690,597	108,771	749,548	3,363,211	(2,469,067)	-	(2,469,067)
Economic environment	1,450,084	-	710,820	-	(739,264)	-	(739,264)
Human services	1,336,850	18,071	18,334	-	(1,300,445)	-	(1,300,445)
Culture/recreation	956,028	101,321	152,989	600,000	(101,718)	-	(101,718)
Court-related	737,107	574,453	61,947	-	(100,707)	-	(100,707)
Interest on long-term debt	588,535	-	-	-	(588,535)	-	(588,535)
Total governmental activities	25,362,970	3,421,861	2,470,238	3,963,211	(15,507,660)	-	(15,507,660)
Business - type activities							
Transportation							
Airport	157,381	168,028	-	-	-	10,647	10,647
Total government	<u>\$ 25,520,351</u>	<u>\$ 3,589,889</u>	<u>\$ 2,470,238</u>	<u>\$ 3,963,211</u>	<u>(15,507,660)</u>	<u>10,647</u>	<u>(15,497,013)</u>
General revenues							
Ad valorem taxes					9,650,915	-	9,650,915
Sales and use taxes					2,894,736	-	2,894,736
Communications service tax					135,121	-	135,121
Franchise fees					8,760	-	8,760
Federal and state shared revenue					3,800,682	-	3,800,682
State payments in lieu of taxes					34,623	-	34,623
Interest					37,807	-	37,807
Miscellaneous					265,693	-	265,693
Transfers in (out)					3,347	(3,347)	-
Total general revenue					16,831,684	(3,347)	16,828,337
Change in net assets					1,324,024	7,300	1,331,324
Net assets beginning of year					102,622,589	102,019	102,724,608
Net assets end of year					<u>\$ 103,946,613</u>	<u>\$ 109,319</u>	<u>\$ 104,055,932</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2012**

		Special Revenue						Debt Service	Capital Projects		
			Municipal				Tax		Secondary	Other	Total
	General	Road and Bridge	Services Taxing Unit	Hospital Sales Tax	Solid Waste	Sheriff Operating	Collector Operating	Hospital	Road Projects	Governmental Funds	Governmental Funds
ASSETS											
Current assets											
Cash	\$ 339,599	\$ 205,664	\$ 435,811	\$ 1,363,515	\$ 545,200	\$ 154,233	7,465	\$ 275,487	\$ -	\$ 1,431,713	\$ 4,758,687
Accounts receivable	505	-	-	-	-	-	-	-	-	35,791	36,296
Due from other funds	452,820	86,201	100,055	1,639,602	-	-	-	-	-	106,978	2,385,656
Due from other governmental units	508,534	121,451	25,593	216,366	4,787	14,412	-	-	79,457	1,539,816	2,510,417
Inventories	-	142,949	-	-	-	-	-	-	-	-	142,949
Investments	9,292,715	465,658	933,943	1,040,823	180,763	-	4,246	2	2,143,732	1,243,743	15,305,625
Prepaid expenses	260,273	-	714	-	-	-	-	480,000	-	-	740,987
Total assets	<u>\$ 10,854,446</u>	<u>\$ 1,021,923</u>	<u>\$ 1,496,116</u>	<u>\$ 4,260,306</u>	<u>\$ 730,750</u>	<u>\$ 168,645</u>	<u>\$ 11,711</u>	<u>\$ 755,489</u>	<u>\$ 2,223,189</u>	<u>\$ 4,358,041</u>	<u>\$ 25,880,617</u>
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ 188,649	\$ 25,200	\$ 86,536	\$ -	\$ 53,245	\$ 5,284	\$ -	\$ -	\$ 39,288	\$ 201,805	\$ 600,007
Accrued wages	-	-	-	-	-	-	-	-	-	-	-
Accrued compensated absences	34,679	48,496	30,360	-	12,024	-	-	-	-	-	125,559
Due to other funds	175,645	11,138	37,427	-	6,709	162,743	9,875	-	118,877	1,758,027	2,280,441
Due to other governmental units	6,325	-	7,314	-	-	-	-	-	-	34	13,673
Revenues collected in advance	-	-	-	-	-	-	-	-	-	4,247	4,247
Other current liabilities	54,218	-	-	-	-	619	1,836	-	-	2,802	59,475
Total liabilities	<u>459,516</u>	<u>84,834</u>	<u>161,637</u>	<u>-</u>	<u>71,978</u>	<u>168,646</u>	<u>11,711</u>	<u>-</u>	<u>158,165</u>	<u>1,966,915</u>	<u>3,083,402</u>
FUND BALANCES											
Nonspendable - inventories	-	142,949	-	-	-	-	-	-	-	-	142,949
Restricted	778,963	794,140	-	-	-	-	-	-	2,065,024	1,444,906	5,083,033
Assigned	477,227	-	1,334,479	4,260,306	658,772	-	-	758,489	-	946,220	8,435,493
Unassigned	9,138,740	-	-	-	-	-	-	-	-	-	9,138,740
Total fund balances	<u>10,394,930</u>	<u>937,089</u>	<u>1,334,479</u>	<u>4,260,306</u>	<u>658,772</u>	<u>-</u>	<u>-</u>	<u>755,489</u>	<u>2,065,024</u>	<u>2,391,126</u>	<u>22,797,215</u>
Total liabilities and fund balances	<u>\$ 10,854,446</u>	<u>\$ 1,021,923</u>	<u>\$ 1,496,116</u>	<u>\$ 4,260,306</u>	<u>\$ 730,750</u>	<u>\$ 168,646</u>	<u>\$ 11,711</u>	<u>\$ 755,489</u>	<u>\$ 2,223,189</u>	<u>\$ 4,358,041</u>	

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.

95,041,228

Long-term liabilities, including bonds payable of (\$12,780,000), capital leases and notes payable of (\$92,233), compensated absences of (\$731,105), and landfill postclosure costs of (\$288,492), are not due and payable in the current period and therefore are not reported in the funds.

(13,891,830)

Net assets of governmental activities

\$ 103,946,513

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, 2012

	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	\$ 8,687,495	\$ 694,658	\$ 1,098,648	\$ 2,000,316	\$ 8,654	\$ -	\$ -	\$ -	\$ -	\$ 199,761
Licenses and permits	-	120	147,552	-	-	-	-	-	-	147,672
Intergovernmental	3,597,962	715,948	55,725	-	19,229	993	-	-	867,615	5,511,965
Charges for services	293,034	-	57,138	-	9,418	13,739	732,188	-	-	274,570
Fines and forfeitures	5,284	-	-	-	-	-	-	-	-	59,067
Miscellaneous	217,988	24,576	3,504	9,514	-	76,319	-	-	13,676	44,899
Special assessments	140,523	-	-	-	1,015,755	-	-	-	-	53,833
Interest	21,146	1,356	1,846	2,946	510	-	2,516	-	7,109	378
Total revenues	12,963,432	1,436,658	1,364,413	2,012,776	1,053,566	91,051	734,704	-	888,400	6,144,473
EXPENDITURES										
Current expenditures										
General government	1,537,044	-	99,102	-	-	-	855,433	-	-	1,583,054
Public safety	1,115,517	-	882,506	-	-	5,335,978	-	-	-	109,475
Physical environment	357,040	53,609	1,726	-	956,676	-	-	-	-	129,680
Transportation	76,107	1,914,284	-	-	-	-	-	-	-	59,185
Economic environment	258,367	-	-	-	-	-	-	-	-	1,191,717
Human services	434,228	-	146,512	2,256	-	-	-	-	-	-
Culture / recreation	649,855	-	-	-	-	-	-	-	-	27,592
Court-related	99,602	-	-	-	-	-	-	-	-	630,751
Capital outlay										
General government	5,658	-	-	-	-	-	2,721	-	-	74,834
Public safety	180,480	-	68,718	-	-	105,732	-	-	-	25,198
Physical environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	17,156	-	-	-	-	-	-	668,680	4,202,107
Economic environment	-	-	-	-	-	-	-	-	-	500
Culture / recreation	89,633	-	-	-	-	-	-	-	-	6,968
Court-related	15,077	-	-	-	-	-	-	-	-	6,123
Debt service										
Principal	48,835	-	-	-	-	-	-	465,000	-	95,000
Interest	695	-	-	-	-	-	-	586,975	-	1,532
Total expenditures	4,868,138	1,985,049	1,198,564	2,256	956,676	5,441,710	858,154	1,051,975	668,680	8,143,716
Excess of revenues over (under) expenditures	8,095,294	(548,391)	165,849	2,010,520	96,890	(5,350,659)	(123,450)	(1,051,975)	219,720	(1,999,243)
OTHER FINANCING SOURCES (USES)										
Interfund transfers in	103,840	620,676	100,055	-	8,167	5,350,659	123,450	1,048,975	-	1,577,449
Interfund transfers out	(7,090,973)	-	(61,810)	(1,048,975)	(84,018)	-	-	-	(576,763)	(67,385)
Total other financing sources (uses)	(6,987,133)	620,676	38,245	(1,048,975)	(75,851)	5,350,659	123,450	1,048,975	(576,763)	1,510,064
Net change in fund balances	1,108,161	72,285	204,094	961,545	21,039	-	-	(3,000)	(357,043)	(489,179)
Fund balances beginning of year	9,286,769	864,804	1,130,385	3,298,761	637,733	-	-	758,489	2,422,067	2,880,305
Fund balances end of year	\$ 10,394,930	\$ 937,089	\$ 1,334,479	\$ 4,260,306	\$ 658,772	\$ -	\$ -	\$ 755,489	\$ 2,065,024	\$ 2,391,126

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, 2012**

Net change in fund balances - total governmental funds	\$	1,517,902
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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	\$ 5,439,171	
Less current year depreciation	<u>(6,425,718)</u>	(986,547)

The net effect of dispositions of fixed assets		(23,700)
--	--	----------

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	465,000	
Payments for capital leases and notes	<u>138,009</u>	603,009

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	147,640	
Net change in landfill postclosure liability	65,053	
Net change in accrued interest	<u>667</u>	<u>213,360</u>

Change in net assets of governmental activities	\$	<u>1,324,024</u>
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See notes to financial statements.

TAYLOR COUNTY, FLORIDA

**STATEMENT OF NET ASSETS
PROPRIETARY FUND**

September 30, 2012

	Airport Enterprise
ASSETS	
Current assets:	
Cash	\$ 93,248
Inventories	27,281
Total current assets	<u>120,529</u>
 Fixed assets:	
Equipment	73,709
Less: accumulated depreciation	<u>(62,008)</u>
Total fixed assets	11,701
Total assets	<u><u>\$ 132,230</u></u>
 LIABILITIES	
Current liabilities	
Accounts payable	\$ 19,564
Due to other funds	<u>3,347</u>
Total current liabilities	<u>22,911</u>
 NET ASSETS	
Invested in capital assets	11,701
Unrestricted	<u>97,618</u>
Total net assets	109,319
Total liabilities and net assets	<u><u>\$ 132,230</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, 2012

	<u>Airport Enterprise</u>
OPERATING REVENUES	
Transportation	
Airports	
Airport fuel sales	\$ 168,028
	<u>168,028</u>
OPERATING EXPENSES	
Airport fuel operations	
Personnel services	
Regular salaries	6,215
Employee benefits	943
Total personnel services	<u>7,158</u>
Operating expenses	
Communications	439
Utility services	1,212
Repair and maintenance	1,879
Petroleum products	146,382
Supplies	71
Depreciation	238
Other current charges	2
Total operating expenses	<u>150,223</u>
Total operating expenses	<u>157,381</u>
Operating income	<u>10,647</u>
Net income before operating transfers	10,647
Operating transfers out	<u>(3,347)</u>
Net income after operating transfers	7,300
Retained earnings, beginning of year	102,019
Retained earnings, end of year	<u>\$ 109,319</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2012**

	<u>Airport Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 168,028
Cash payments to employees	(6,491)
Cash payments for employee benefits	(943)
Cash payments for suppliers	(149,607)
Interest income	-
Net cash provided by operating activities	<u>10,987</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	-
Net decrease in cash and cash equivalents	<u>10,987</u>
Cash and cash equivalents, beginning of year	<u>82,261</u>
Cash and cash equivalents, end of year	<u><u>\$ 93,248</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	<u>\$ 10,647</u>
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	238
Changes in assets and liabilities	
Increase (decrease) in:	
Accounts payable	378
Accrued wages	(276)
Total adjustments	<u>340</u>
Net cash provided by operating activities	<u><u>\$ 10,987</u></u>
See notes to financial statements.	

TAYLOR COUNTY, FLORIDA

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

AGENCY FUNDS
September 30, 2012

	Clerk of Courts				Property	Sheriff			Tax Collector		Totals
	General	Child	Registry	Cash	Trust	Individual	Inmate	Evidence	Tax	Tag	
	Trust	Support	of Court	Bond		Depository	Trust	Trust			
ASSETS											
Cash	\$ 119,290	\$ 884	\$ 46,995	\$ 25,981	8,216	\$ 3,166	\$ 10,300	\$ 7,826	\$ -	\$ -	\$ 222,658
Accounts receivable	245	-	-	-	-	-	-	-	-	-	245
Due from individuals	-	-	-	-	-	-	-	-	2,357	8,166	10,523
Investments	-	-	-	-	-	-	-	-	383,134	87	383,221
Total assets	<u>\$ 119,535</u>	<u>\$ 884</u>	<u>\$ 46,995</u>	<u>\$ 25,981</u>	<u>\$ 8,216</u>	<u>\$ 3,166</u>	<u>\$ 10,300</u>	<u>\$ 7,826</u>	<u>\$ 385,491</u>	<u>\$ 8,253</u>	<u>\$ 616,647</u>
LIABILITIES											
Due to individuals	\$ 12,945	\$ -	\$ 46,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,940
Accounts payable	-	-	-	-	-	-	6,538	-	-	-	6,538
Due to other funds	101,868	-	-	-	-	-	-	-	-	-	101,868
Due to other governmental units	1,549	-	-	-	8	1,352	188	-	-	467	3,564
Cash bonds payable	-	-	-	21,963	-	-	-	-	-	-	21,963
Interest payable	-	-	-	4,018	-	-	-	-	-	-	4,018
Other current liabilities	3,173	884	-	-	8,208	1,814	3,574	7,826	16,726	7,492	49,697
Taxes and fees payable	-	-	-	-	-	-	-	-	368,765	-	368,765
Deposits payable	-	-	-	-	-	-	-	-	-	294	294
Total liabilities	<u>119,535</u>	<u>884</u>	<u>46,995</u>	<u>25,981</u>	<u>8,216</u>	<u>3,166</u>	<u>10,300</u>	<u>7,826</u>	<u>385,491</u>	<u>8,253</u>	<u>616,647</u>
NET ASSETS											
Total net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

September 30, 2012

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, 2012, 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, 2012.

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 (\$22,797,215) differs from "net assets" of governmental activities (\$103,946,613) 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	\$ 146,538,262
Accumulated depreciation	(51,497,034)
Total	<u>\$ 95,041,228</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, 2012, were:

Sales Tax Revenue Bonds, Series 2005	\$ 12,780,000
Landfill closure/Long-term care	288,492
Capital leases and note payable	92,233
Compensated absences	731,105
Total	<u>\$ 13,891,830</u>

Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$ 2,280,441 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

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Reclassifications and Eliminations	Statement of Net Assets
ASSETS					
Cash and cash equivalents	\$ 4,758,687	\$ -	\$ -	\$ -	\$ 4,758,687
Accounts receivable - net	36,296	-	-	-	36,296
Due from other funds	2,385,656	-	-	(2,280,441)	105,215
Due from other governmental units	2,510,417	-	-	-	2,510,417
Inventories	142,949	-	-	-	142,949
Investments	15,305,625	-	-	-	15,305,625
Prepaid expenses	740,987	-	-	-	740,987
Capital assets - net	-	95,041,228	-	-	95,041,228
Total assets	\$ 25,880,617	\$ 95,041,228	\$ -	\$ (2,280,441)	\$ 118,641,404
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	600,007	-	-	-	600,007
Accrued compensated absences	125,559	-	-	-	125,559
Due to other funds	2,280,441	-	-	(2,280,441)	-
Due to other governmental units	13,673	-	-	-	13,673
Deferred revenues	4,247	-	-	-	4,247
Other current liabilities	59,475	-	-	-	59,475
Accrued compensated absences	-	-	731,105	-	731,105
Landfill postclosure liability	-	-	288,492	-	288,492
Capital leases and notes payable	-	-	92,233	-	92,233
Revenue bonds payable	-	-	12,780,000	-	12,780,000
Total liabilities	3,083,402	-	13,891,830	(2,280,441)	14,694,791
Fund balances/net assets	22,797,215	95,041,228	(13,891,830)	-	103,946,613
Total liabilities and fund balance/net assets	\$ 25,880,617	\$ 95,041,228	\$ (13,891,830)	\$ (2,280,441)	\$ 118,641,404

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

The "net change in fund balances" for governmental funds \$1,517,902 differs from the "change in net assets" for governmental activities \$1,324,024 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	\$ 5,439,171
Depreciation expense	(6,425,718)
Net loss on disposition of fixed assets	(23,700)
Difference	<u>\$ (1,010,247)</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>\$ 603,009</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>\$ 667</u>
Net change in compensated absences	<u>\$ 147,640</u>
Net change in landfill postclosure liability	<u>\$ 65,053</u>

Reclassification and Eliminations

Transfers in and transfers out in the amount of \$ 8,929,924 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	\$ 12,689,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,689,532
Licenses and permits	147,672	-	-	-	-	-	-	147,672
Intergovernmental	10,769,437	-	-	-	-	-	-	10,769,437
Charges for services	1,380,087	-	-	-	-	-	-	1,380,087
Fines and forfeitures	64,351	-	-	-	-	-	-	64,351
Special assessments	1,210,111	-	-	-	-	-	-	1,210,111
Interest	37,807	-	-	-	-	-	-	37,807
Miscellaneous	390,476	-	(5,826)	-	-	-	-	384,650
Total revenues	<u>26,689,473</u>	<u>-</u>	<u>(5,826)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,683,647</u>
EXPENDITURES								
Current Expenditures								
General government	4,074,633	205,447	-	(46,012)	-	-	-	4,234,068
Public safety	7,443,476	457,318	-	(53,775)	-	-	-	7,847,019
Physical environment	1,498,731	105,406	-	(16,402)	-	(65,053)	-	1,522,682
Transportation	2,049,576	4,672,472	-	(31,451)	-	-	-	6,690,597
Economic environment	1,450,084	-	-	-	-	-	-	1,450,084
Human services	582,996	753,854	-	-	-	-	-	1,336,850
Culture/recreation	677,447	278,581	-	-	-	-	-	956,028
Court related	730,353	6,754	-	-	-	-	-	737,107
Capital outlay								
General government	83,213	(83,213)	-	-	-	-	-	-
Public safety	380,128	(380,128)	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-
Transportation	4,887,943	(4,887,943)	-	-	-	-	-	-
Economic environment	500	(500)	-	-	-	-	-	-
Culture/recreation	96,601	(96,601)	-	-	-	-	-	-
Court related	21,200	(21,200)	-	-	-	-	-	-
Debt Service								
Principal	608,835	-	(608,835)	-	-	-	-	-
Interest	589,202	-	-	-	(667)	-	-	588,535
Total expenditures	<u>25,174,918</u>	<u>1,010,247</u>	<u>(608,835)</u>	<u>(147,640)</u>	<u>(667)</u>	<u>(65,053)</u>	<u>-</u>	<u>25,362,970</u>
Excess of revenues over (under) expenditures	<u>1,514,555</u>	<u>(1,010,247)</u>	<u>603,009</u>	<u>147,640</u>	<u>667</u>	<u>65,053</u>	<u>-</u>	<u>1,320,677</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	8,933,271	-	-	-	-	-	(8,929,924)	3,347
Transfers out	(8,929,924)	-	-	-	-	-	8,929,924	-
Total other financing sources (uses)	<u>3,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,347</u>
Net change in fund balance	<u>1,517,902</u>	<u>(1,010,247)</u>	<u>603,009</u>	<u>147,640</u>	<u>667</u>	<u>65,053</u>	<u>-</u>	<u>1,324,024</u>
Fund balances at beginning of year	<u>21,279,313</u>	<u>96,051,475</u>	<u>(13,475,242)</u>	<u>(878,745)</u>	<u>(667)</u>	<u>(353,545)</u>	<u>-</u>	<u>102,622,589</u>
Fund balances at end of year	<u>\$ 22,797,215</u>	<u>\$ 95,041,228</u>	<u>\$ (12,872,233)</u>	<u>\$ (731,105)</u>	<u>\$ -</u>	<u>\$ (288,492)</u>	<u>\$ -</u>	<u>\$ 103,946,613</u>

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, 2012, 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, 2012.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Positive</u>
Primary Government			
Enterprise Funds:			
Airport Enterprise	<u>\$ 209,948</u>	<u>\$ 157,381</u>	<u>\$ 52,567</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, 2012, the carrying amount of the County's bank deposits was \$4,846,753. 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, 2012, 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 0.94896811 at September 30, 2012. 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, 2012, the Trust had investments, at fair value, of approximately \$ 743 million. Of the total investments in the Trust, 18.59% was invested in asset backed securities, 29% was invested in federal Treasury and agency securities, 33% was invested in Corporate securities and 18% was invested in government related 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, 2012, the fund had investments of \$572.6 million of which 42.44% were in repurchase agreements, 16.56% were in government related securities and 19.94% were in corporate securities.

Schedule of Investments at September 30, 2012

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool	39 Day Average	\$ 6,918,685
Fund B. Surplus Funds Trust fund	4.08 Year Average	37,031
Florida Local Government Investment Pool	2.08 Year Average	699,736
Florida Local Government Day to Day Fund	55 Day Average	7,610,957
Money market funds		422,437
Total investments		<u>\$ 15,688,846</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, 2012.

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, 2012, 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 2011-2012 fiscal year were levied in October 2011. 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, 2012, was as follows:

Primary Government

	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
Governmental Activities				
Capital assets				
Land and improvements	\$ 19,511,701	\$ 905,101	\$ -	\$ 20,416,802
Construction in progress	1,500,428	34,880	(158,008)	1,377,299
Infrastructure	76,343,931	4,003,428	158,008	80,505,367
Buildings	27,599,033	15,046	-	27,614,079
Equipment	13,914,730	328,779	(137,293)	14,106,216
Sheriff equipment	2,500,121	151,938	(133,560)	2,518,499
Total capital assets	141,369,944	5,439,172	(270,853)	146,538,262
Less accumulated depreciation				
Board of County Commissioners	(43,601,974)	(6,231,828)	134,232	(49,699,570)
Sheriff	(1,716,495)	(193,890)	112,921	(1,797,464)
Total accumulated depreciation	(45,318,469)	(6,425,718)	247,153	(51,497,034)
Governmental activities capital assets, net	\$ 96,051,475	\$ (986,546)	\$ (23,700)	\$ 95,041,228
Business type activities:				
Equipment	\$ 73,709	\$ -	\$ -	\$ 73,709
Less accumulated depreciation	(61,771)	(238)	-	(62,009)
Business activities capital assets, net	\$ 11,938	\$ (238)	\$ -	\$ 11,700

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

Governmental activities:

General Government	\$ 151,332
Public Safety	457,318
Physical Environment	105,407
Transportation	4,672,472
Human Services	753,854
Culture/Recreation	278,581
Court-related and other	6,754
Total depreciation expense-governmental activities	<u>\$ 6,425,718</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, 2012, were:

FUND	Interfund Receivables	Interfund Payables
General	\$ 452,820	\$ 175,645
Airport	3,347	424,599
Airport Enterprise	-	3,347
Landfill	-	22,030
Municipal Services Taxing Unit	100,055	37,427
Road and Bridge	86,201	11,138
Hospital Sales Tax	1,639,602	-
Small County Outreach Project	-	1,034,452
Small County Road Assistance Project	-	49,891
Secondary Road Projects	-	118,877
Solid Waste	-	6,709
Clerk Court	-	1,762
Clerk CSE Incentive	1,762	-
Clerk Information Technology	101,869	-
Clerk Board of County Commissioners	-	114,192
Clerk Trust	-	101,868
Property Appraiser Operating	-	105,440
Sheriff Operating	-	162,743
Supervisor Operating	-	5,661
Tax Collector Operating	-	9,875
Total	<u>\$ 2,385,656</u>	<u>\$ 2,385,656</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, 2012, consisted of the following:

Transfers from General Fund to:	
Municipal Services Taxing Unit Fund	\$ 100,055
Road and Bridge Fund	53,914
Clerk Operating Fund	631,478
Property Appraiser Operating Fund	549,316
Sheriff Operating Fund	5,344,692
Supervisor Operating Fund	393,308
Tax Collector Operating Fund	18,210
Airport Enterprise Fund to :	
Airport Fund	3,347
Transfers from Secondary Road Project to:	
General Fund	10,000
Road and Bridge Fund	566,763
Transfers from Municipal Services Taxing Unit Fund to:	
General Fund	33,772
Solid Waste Fund	8,167
Tax Collector Operating Fund	19,871
Transfers from Sales Tax Revenue Fund/Hospital to:	
Debt Payment	1,048,975
Transfers from Sheriff Nonforfeiture Grant to :	
General Fund	60,068
Transfers from Sheriff Law Enforcement Block Grant to :	
Sheriff Operating Fund	5,967
Transfers from Landfill Fund to :	
Tax Collector Operating Fund	84,018
Transfer from MSBU to :	
Tax Collector Operating Fund	1,350
TOTAL TRANSFERS	<u>\$ 8,933,271</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, 2012, were as follows:

	Accounts Receivable	Due from Other Governments	Total Receivables
Governmental Activities:			
General	\$ 505	\$ 508,534	\$ 509,039
Hospital Sales Tax	-	216,366	216,366
Municipal Services	-	25,593	25,593
Road and Bridge	-	121,451	121,451
Solid Waste	-	4,787	4,787
Secondary Road Projects	-	79,457	79,457
Sheriff Operating	-	14,412	14,412
Other governmental	35,791	1,539,816	1,575,607
Total governmental activities	\$ 36,296	\$ 2,510,416	\$ 2,546,712
Business-type Activities:			
Airport Enterprise	\$ -	\$ -	\$ -
Total business-type activities	\$ 36,296	\$ 2,510,416	\$ 2,546,712

Payables

Payables at September 30, 2012, were as follows:

	Vendors	Accrued Wages and Benefits	Total
Governmental Activities:			
General	\$ 188,649	\$ -	\$ 188,649
Municipal Services	86,536	-	86,536
Road and Bridge	25,200	-	25,200
Secondary Road Projects	39,288	-	39,288
Solid Waste	53,245	-	53,245
Sheriff Operating	5,284	-	5,284
Other governmental	201,805	-	201,805
Total governmental activities	\$ 600,007	\$ -	\$ 600,007
Business-type Activities:			
Airport Enterprise	\$ 19,564	\$ -	\$ 19,564
Total business-type activities	\$ 19,564	\$ -	\$ 19,564

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	
2013	\$ 49,530
2014	49,531
Total minimum lease payments	99,061
Less: amount representing interest	(6,828)
Total minimum lease payments	<u>\$ 92,233</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:

Year Ending September 30	Principal	Interest	Total
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	560,000	484,525	1,044,525
2018-2022	3,190,000	1,987,875	5,177,875
2023-2027	4,070,000	1,068,350	5,138,350
2028-2029	2,930,000	135,675	3,065,675
Total	<u>\$ 12,780,000</u>	<u>\$ 5,831,113</u>	<u>\$ 18,611,113</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 was secured by a pledge of one cent of the Tourist Development Tax proceeds, which is also the source of repayment. The note was fully repaid in the current year.

C. Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2012, was as follows:

	Balance at 10-01-11	Additions	Deletions	Balance at 09-30-12	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.	\$ 13,245,000	\$ -	\$ 465,000	\$ 12,780,000	\$ 480,000
Note payable - Citizens Bank	95,000	-	95,000	-	-
Capital Lease - Musco Finance	135,242	5,826	48,835	92,233	45,014
Other liabilities -					
Landfill Closure Long-Term Care determined under GASB, Post Closure \$ 72,123 for 4 remaining years, estimate per Jones Edmunds and Associates, Inc.					
	353,545	-	65,053	288,492	72,123
Compensated absences payable	878,745	-	147,640	731,105	-
	<u>\$ 14,707,532</u>	<u>\$ 5,826</u>	<u>\$ 821,528</u>	<u>\$ 13,891,830</u>	<u>\$ 597,137</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 9/30/11	Receipts	Disbursements	Balances 9/30/12
<u>\$ 708,137</u>	<u>\$ -</u>	<u>\$ 8,401</u>	<u>\$ 699,736</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, 2012. 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, 2012, as follows (contribution rates are in agreement with the actuarially determined rates):

	July 1, 2011 - June 30, 2012	July 1, 2012 - June 30, 2013
Regular Class - Members not qualifying for other classes	4.91%	5.18%
Senior Management Service Class - Members of senior management who do not elect the optional annuity management system.	6.27%	6.30%
Special Risk Class - Members employed as law enforcement officers, firefighters, correctional officers, or emergency services and meet the criteria set to qualify for this class.	14.10%	14.90%
<u>Special Risk Administrative Support Class</u> Special risk members who are transferred or reassigned to non-special risk and meet the criteria.	6.04%	5.91%
Elected County Officer's Class - Certain elected county officials.	11.14%	11.93%
Deferred Retirement Option Program - Members who are eligible for normal retirement that have elected to participate in the deferred retirement option program.	4.42%	5.44%

Contributions to the FRS for the fiscal year ended September 30, 2012, were equal to 8.4% of the annual covered payroll. Contributions to the FRS for the fiscal years ended September 30, 2010, 2011, and 2012, were \$1,102,137, \$1,031,911 and \$646,227 respectively, which are equal to 100% of the required contribution for each year.

NOTE 14. FUND BALANCES GOVERNMENTAL FUNDS

As of September 30, 2012, 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	\$ 29,411	\$ -
Mosquito Control Reserve	12,135	-
Emergency 911 Reserve	48,992	-
Sheriff's Designated Reserves	283,826	-
Traffic Surcharge Reserve	24,813	-
Court Related Reserves	74,270	132,778
Heritage Pavilion	-	11,726
Divorce Parent Education Reserve	505	-
Childhood Development Services Reserve	3,814	-
Tax Deed Excess Bid Reserve	79,323	-
911 Wireless Supplemental	155,800	-
911 Wireless /State	37,169	-
Sports Complex Donations Reserve	-	10,691
Boat Ramp Reserve	-	119,943
Jail Maintenance Fund	-	202,089
Traffic and SHIP Education	28,905	-
Total	\$ 778,963	\$ 477,227
Special Revenue Funds:		
Solid Waste Fund	\$ -	\$ 658,772
Municipal Services Taxing Unit		1,334,479
Road and Bridge Fund - Transportation	794,140	-
Landfill Fund		
Landfill postclosure reserve	585,500	-
Hospital Sales Tax Fund		
Hospital related debt service and capital expenditures	-	4,260,308
Local Housing Assistance Fund	273,360	-
Total	\$ 1,653,000	\$ 6,253,559
Debt Service Fund:		
Sales Tax Revenue Bonds	\$ -	\$ 758,489
Capital Projects Funds:		
Road projects	\$ 2,065,024	\$ -
Other Governmental Funds:		
	\$ 586,046	\$ 946,218
Total	\$ 5,083,033	\$ 8,435,493

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, 2012, is as follows:

Assets	\$ 5,747,534
Liabilities	2,244,531
Fund Balance	<u>\$ 3,503,003</u>

During the fiscal year, the County paid \$ 295,786 to Aucilla Area Solid Waste Administration and as of September 30, 2012, owed the landfill \$ 25,952. 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, 2012, 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, 2012:

Fund	Deficit
Airport	\$ (28,575)
Clerk Court	\$ (1,762)

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

NOTE 23. STATE LOCAL HOUSING ASSISTANCE PROGRAM

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

TAYLOR COUNTY, FLORIDA COMBINING STATEMENT OF SHIP FUNDS BY PROGRAM YEAR For the Fiscal Year Ended September 30, 2012

	SHIP Program Year Ended							
	2005	2006	2007	2008	2009	2010	2011	TOTAL
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	3,593	-	-	-	-	3,593
Special assessments	-	-	-	-	-	-	-	-
Interest	-	-	2	-	-	-	260	262
Total revenues	-	-	3,595	-	-	-	260	3,855
EXPENDITURES								
Current Expenditures								
Economic environment	1,549	7,656	36	50,545	85,233	1,120	193,433	339,572
Total expenditures	1,549	7,656	36	50,545	85,233	1,120	193,433	339,572
Excess of revenues over (under) expenditures	(1,549)	(7,656)	3,559	(50,545)	(85,233)	(1,120)	(193,173)	(335,717)
OTHER FINANCING SOURCES (USES)								
Interfund transfers in	-	-	-	-	-	-	-	-
Interfund transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(1,549)	(7,656)	3,559	(50,545)	(85,233)	(1,120)	(193,173)	(335,717)
Fund balances beginning of year	2,679	17,275	76,639	52,068	103,996	6,751	349,669	609,077
Fund balances end of year	\$ 1,130	\$ 9,619	\$ 80,198	\$ 1,523	\$ 18,763	\$ 5,631	\$ 156,496	\$ 273,360

See notes to financial statements.

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, 2012**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 8,953,169	\$ 8,953,169	\$ 8,687,495	\$ (265,674)
Intergovernmental	2,871,260	3,169,902	3,597,962	428,060
Charges for services	367,948	367,948	293,034	(74,914)
Fines and forfeitures	4,300	4,300	5,284	984
Miscellaneous	68,170	119,170	217,988	98,818
Special assessments	119,578	119,578	140,523	20,945
Interest	35,000	35,000	21,146	(13,854)
Total revenues	<u>12,419,425</u>	<u>12,769,067</u>	<u>12,963,432</u>	<u>194,365</u>
EXPENDITURES				
Current expenditures				
General government	1,688,692	1,689,761	1,537,044	152,717
Public safety	1,245,700	1,596,310	1,115,517	480,793
Physical environment	394,619	401,417	357,040	44,377
Transportation	77,306	77,725	76,107	1,618
Economic environment	586,770	587,159	258,367	328,792
Human services	504,622	516,679	434,228	82,451
Culture / recreation	613,590	858,448	649,855	208,593
Court-related	339,961	332,261	99,602	232,659
Capital outlay				
General government	-	5,659	5,658	1
Public safety	81,445	494,775	180,480	314,295
Human services	-	8,173	-	8,173
Culture / recreation	259,677	457,127	89,633	367,494
Court-related	35,000	42,700	15,077	27,623
Debt service				
Principal	-	-	48,835	(48,835)
Interest	-	-	695	(695)
Total expenditures	<u>5,827,382</u>	<u>7,068,194</u>	<u>4,868,138</u>	<u>2,200,056</u>
Excess of revenues over expenditures	<u>6,592,043</u>	<u>5,700,873</u>	<u>8,095,294</u>	<u>2,394,421</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	58,000	103,840	45,840
Interfund transfers out	(7,360,720)	(7,503,222)	(7,090,973)	412,249
Total other financing sources (uses)	<u>(7,360,720)</u>	<u>(7,445,222)</u>	<u>(6,987,133)</u>	<u>458,089</u>
Net change in fund balance	<u>(768,677)</u>	<u>(1,744,349)</u>	<u>1,108,161</u>	<u>2,852,510</u>
Fund balance at beginning of year	9,286,769	9,286,769	9,286,769	-
Fund balance at end of year	<u>\$ 8,518,092</u>	<u>\$ 7,542,420</u>	<u>\$ 10,394,930</u>	<u>\$ 2,852,510</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2012**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 715,000	\$ 715,000	\$ 694,658	\$ (20,342)
Licenses and permits	200	200	120	(80)
Intergovernmental	699,000	699,000	715,948	16,948
Miscellaneous	4,000	24,051	24,576	525
Interest	1,000	1,000	1,356	356
Total revenues	<u>1,419,200</u>	<u>1,439,251</u>	<u>1,436,658</u>	<u>(2,593)</u>
EXPENDITURES				
Current expenditures				
Physical environment	60,905	61,332	53,609	7,723
Transportation	1,978,846	2,003,214	1,914,284	88,930
Capital outlay				
Transportation	<u>503,000</u>	<u>498,256</u>	<u>17,156</u>	<u>481,100</u>
Total expenditures	<u>2,542,751</u>	<u>2,562,802</u>	<u>1,985,049</u>	<u>577,753</u>
Excess of revenues over expenditures	<u>(1,123,551)</u>	<u>(1,123,551)</u>	<u>(548,391)</u>	<u>575,160</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	<u>623,551</u>	<u>623,551</u>	<u>620,676</u>	<u>(2,875)</u>
Total other financing sources (uses)	<u>623,551</u>	<u>623,551</u>	<u>620,676</u>	<u>(2,875)</u>
Net change in fund balance	<u>(500,000)</u>	<u>(500,000)</u>	<u>72,285</u>	<u>572,285</u>
Fund balance at beginning of year	<u>864,804</u>	<u>864,804</u>	<u>864,804</u>	<u>-</u>
Fund balance at end of year	<u>\$ 364,804</u>	<u>\$ 364,804</u>	<u>\$ 937,089</u>	<u>\$ 572,285</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, 2012**

	<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				
Taxes	\$ 1,128,239	\$ 1,128,239	\$ 1,098,648	\$ (29,591)
Licenses and permits	158,780	158,780	147,552	(11,228)
Intergovernmental	-	52,000	55,725	3,725
Charges for services	68,300	68,300	57,138	(11,162)
Fines and forfeitures	-	-	-	-
Miscellaneous	2,000	2,000	3,504	1,504
Interest	3,000	3,000	1,846	(1,154)
Total revenues	<u>1,360,319</u>	<u>1,412,319</u>	<u>1,364,413</u>	<u>(47,906)</u>
EXPENDITURES				
Current expenditures				
General government	82,676	134,437	99,102	35,335
Public safety	1,021,364	1,032,113	882,506	149,607
Physical environment	10,000	10,000	1,726	8,274
Human services	149,929	152,257	146,512	5,745
Culture / recreation	50,000	2,000	-	2,000
Capital outlay				
General government	1,500	500	-	500
Public safety	945,735	939,905	68,718	871,187
Total expenditures	<u>2,261,204</u>	<u>2,271,212</u>	<u>1,198,564</u>	<u>1,072,648</u>
Excess of revenues over expenditures	<u>(900,885)</u>	<u>(858,893)</u>	<u>165,849</u>	<u>1,024,742</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	49,484	49,484	100,055	50,571
Interfund transfers out	<u>(34,872)</u>	<u>(82,872)</u>	<u>(61,810)</u>	<u>21,062</u>
Total other financing sources (uses)	<u>14,612</u>	<u>(33,388)</u>	<u>38,245</u>	<u>71,633</u>
Net change in fund balance	<u>(886,273)</u>	<u>(892,281)</u>	<u>204,094</u>	<u>1,096,375</u>
Fund balance at beginning of year	<u>1,130,385</u>	<u>1,130,385</u>	<u>1,130,385</u>	<u>-</u>
Fund balance at end of year	<u>\$ 244,112</u>	<u>\$ 238,104</u>	<u>\$ 1,334,479</u>	<u>\$ 1,096,375</u>

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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 2,000,000	\$ 2,000,000	\$ 2,000,316	\$ 316
Miscellaneous	-	-	9,514	9,514
Interest	5,000	5,000	2,946	(2,054)
Total revenues	2,005,000	2,005,000	2,012,776	7,776
EXPENDITURES				
Current expenditures				
Human services	9,000	9,000	2,256	6,744
Capital outlay				
Human services	-	1,201,563	-	1,201,563
Total expenditures	9,000	1,210,563	2,256	1,208,307
Excess of revenues over expenditures	1,996,000	794,437	2,010,520	1,216,083
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	(1,048,975)	(1,048,975)	(1,048,975)	-
Total other financing sources (uses)	(1,048,975)	(1,048,975)	(1,048,975)	-
Net change in fund balance	947,025	(254,538)	961,545	1,216,083
Fund balance at beginning of year	3,298,761	3,298,761	3,298,761	-
Fund balance at end of year	\$ 4,245,786	\$ 3,044,223	\$ 4,260,306	\$ 1,216,083

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, 2012**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 13,700	\$ 13,700	\$ 8,654	\$ (5,046)
Intergovernmental	20,000	20,000	19,229	(771)
Charges for services	4,300	4,300	9,418	5,118
Miscellaneous	-	-	-	-
Special assessments	1,130,945	1,130,945	1,015,755	(115,190)
Interest	1,200	1,200	510	(690)
Total revenues	<u>1,170,145</u>	<u>1,170,145</u>	<u>1,053,566</u>	<u>(116,579)</u>
EXPENDITURES				
Current expenditures				
Physical environment	962,311	972,013	956,676	15,337
Capital outlay				
Physical environment	-	-	-	-
Total expenditures	<u>962,311</u>	<u>972,013</u>	<u>956,676</u>	<u>15,337</u>
Excess of revenues over expenditures	<u>207,834</u>	<u>198,132</u>	<u>96,890</u>	<u>(101,242)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	15,000	15,000	8,167	(6,833)
Interfund transfers out	(84,018)	(84,018)	(84,018)	-
Total other financing sources (uses)	<u>(69,018)</u>	<u>(69,018)</u>	<u>(75,851)</u>	<u>(6,833)</u>
Net change in fund balance	<u>138,816</u>	<u>129,114</u>	<u>21,039</u>	<u>(108,075)</u>
Fund balance at beginning of year	<u>637,733</u>	<u>637,733</u>	<u>637,733</u>	<u>-</u>
Fund balance at end of year	<u>\$ 776,549</u>	<u>\$ 766,847</u>	<u>\$ 658,772</u>	<u>\$ (108,075)</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, 2012

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Intergovernmental revenue				
Federal grants				
Public safety	\$ -	\$ -	\$ 993	\$ 993
Total intergovernmental revenue	-	-	993	779
Charges for services				
Public safety	-	-	13,739	13,739
Miscellaneous				
Other	-	-	76,319	76,319
Total revenues	-	-	91,051	91,051
EXPENDITURES				
Public safety				
Law enforcement				
Personnel services	2,674,705	2,674,705	2,788,334	(113,629)
Operating expenses	371,800	371,800	440,426	(68,626)
Capital outlay	18,470	18,470	96,482	(78,012)
Total law enforcement	3,064,975	3,064,975	3,325,242	(260,267)
Corrections and detention				
Personnel services	1,936,082	1,936,082	1,640,347	295,735
Operating expenses	442,192	442,192	466,871	(24,679)
Capital outlay	5,200	5,200	9,250	(4,050)
Total corrections and detention	2,383,474	2,383,474	2,116,468	267,006
Total expenditures	5,448,449	5,448,449	5,441,710	6,739
Excess of revenues over (under) expenditures	(5,448,449)	(5,448,449)	(5,350,659)	97,790
OTHER FINANCING SOURCES				
Transfers from Board of County Commissioners	5,448,449	5,448,449	5,344,692	(103,757)
Transfers from other funds	-	-	5,967	5,967
Total other financing sources	5,448,449	5,448,449	5,350,659	(97,790)
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, 2012

	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	\$ 387,031	\$ 387,031	\$ 387,031	\$ -
SRWMD	14,244	14,244	14,244	-
Advertising	37,056	37,056	37,056	-
Advertising delinquent	8,510	8,510	8,510	-
Fees FWCC	9,793	9,793	9,793	-
Board of County Commissioners postage	6,153	6,153	6,153	-
DMV fees	156,656	193,816	148,111	(45,705)
Fees sales tax	1,560	1,560	1,560	-
Fees miscellaneous	422	422	3,869	3,448
Fees drivers licenses	44,144	44,144	44,144	-
Tax certificate fees	71,076	71,076	71,076	-
E Comm fees	641	641	641	-
Total charges for services	<u>737,286</u>	<u>774,446</u>	<u>732,188</u>	<u>(42,258)</u>
Miscellaneous				
Interest earnings	483	483	483	-
Other	4,920	4,920	2,033	(2,887)
Total miscellaneous	<u>5,403</u>	<u>5,403</u>	<u>2,516</u>	<u>(2,887)</u>
Total revenues	<u>742,689</u>	<u>742,689</u>	<u>734,704</u>	<u>(45,144)</u>
EXPENDITURES				
General government				
Tax Collector				
Personnel services				
Executive salaries	96,447	96,255	96,225	30
Regular salaries	372,753	372,753	363,442	9,311
Temporary salaries	11,000	11,000	-	11,000
Special pay	20,666	20,666	20,017	649
FICA	38,317	38,302	36,355	1,947
Retirement	27,751	27,748	22,358	5,390
Life and health insurance	126,630	157,000	132,392	24,608
Total personnel services	<u>693,564</u>	<u>723,724</u>	<u>670,789</u>	<u>52,935</u>

**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, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final	Amounts	
Operating expenses				
Education	\$ 2,955	\$ 2,655	\$ 2,030	\$ 625
Legal ads	51,000	50,780	50,773	7
Professional services	48,500	44,290	43,849	441
Other contractual services	22,000	28,250	28,212	38
Travel and per diem	9,867	4,117	3,980	137
Communications	7,000	5,650	5,609	41
Transportation	19,613	21,063	21,053	10
Rentals and leases	2,500	2,500	2,135	365
Insurance	1,200	1,200	708	492
Repairs and maintenance	2,100	4,270	4,000	270
Office supplies	13,000	21,960	19,141	2,819
Books, publications, and subscriptions	3,500	3,500	3,154	346
Total operating expenses	183,235	190,235	184,644	5,591
Capital outlay				
Furniture	-	-	2,721	(2,721)
Total expenditures	876,799	913,959	858,154	55,805
Excess of revenues over (under) expenditures	(134,110)	(171,270)	(123,450)	10,661
OTHER FINANCING SOURCES (USES)				
Transfers from Board of County Commissioners	134,110	171,270	123,450	(10,661)
Total other financing sources (uses)	134,110	171,270	123,450	(10,661)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

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, 2012

	<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>
EXPENDITURES				
Debt service				
Principal	\$ 465,000	\$ 465,000	\$ 465,000	\$ -
Interest	586,975	586,975	586,975	-
Total expenditures	<u>1,051,975</u>	<u>1,051,975</u>	<u>1,051,975</u>	<u>-</u>
Excess of revenues over expenditures	<u>(1,051,975)</u>	<u>(1,051,975)</u>	<u>(1,051,975)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>	<u>-</u>
Total other financing sources (uses)	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>	<u>-</u>
Net change in fund balance	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Fund balance at beginning of year	<u>758,489</u>	<u>758,489</u>	<u>758,489</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 755,489</u></u>	<u><u>\$ 755,489</u></u>	<u><u>\$ 755,489</u></u>	<u><u>\$ -</u></u>

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, 2012

	<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	\$ 850,000	\$ 850,000	\$ 867,615	\$ 17,615
Miscellaneous	-	-	13,676	13,676
Interest	8,000	8,000	7,109	(891)
Total revenues	<u>858,000</u>	<u>858,000</u>	<u>888,400</u>	<u>30,400</u>
EXPENDITURES				
Capital outlay				
Human services	<u>2,217,246</u>	<u>2,387,792</u>	<u>668,680</u>	<u>1,719,112</u>
Total expenditures	<u>2,217,246</u>	<u>2,387,792</u>	<u>668,680</u>	<u>1,719,112</u>
Excess of revenues over expenditures	<u>(1,359,246)</u>	<u>(1,529,792)</u>	<u>219,720</u>	<u>1,749,512</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers out	<u>(566,763)</u>	<u>(576,763)</u>	<u>(576,763)</u>	<u>-</u>
Total other financing sources (uses)	<u>(566,763)</u>	<u>(576,763)</u>	<u>(576,763)</u>	<u>-</u>
Net change in fund balance	<u>(1,926,009)</u>	<u>(2,106,555)</u>	<u>(357,043)</u>	<u>1,749,512</u>
Fund balance at beginning of year	<u>2,422,067</u>	<u>2,422,067</u>	<u>2,422,067</u>	<u>-</u>
Fund balance at end of year	<u>\$ 496,058</u>	<u>\$ 315,512</u>	<u>\$ 2,065,024</u>	<u>\$ 1,749,512</u>

See notes to financial statements.

COMBINING STATEMENTS

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2012

	Clerk of the Circuit Court				
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology
ASSETS					
Current assets					
Cash	\$ 157,762	\$ -	\$ 12,992	\$ 170,619	\$ 10,267
Accounts receivable	-	-	-	9,626	-
Due from other funds	-	-	1,762	-	101,869
Due from other governmental units	-	-	-	-	-
Investments	-	-	-	377,361	-
Total assets	<u>\$ 157,762</u>	<u>\$ -</u>	<u>\$ 14,754</u>	<u>\$ 557,606</u>	<u>\$ 112,136</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Current liabilities					
Accounts payable	\$ 43,370	\$ -	\$ -	\$ -	\$ -
Due to other funds	114,192	1,762	-	-	-
Due to other governmental units	-	-	-	-	-
Accrued wages	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Other current liabilities	200	-	-	-	-
Total liabilities	<u>157,762</u>	<u>1,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	-	-	-	-	112,136
Assigned	-	(1,762)	14,754	557,606	-
Total fund balances	<u>-</u>	<u>(1,762)</u>	<u>14,754</u>	<u>557,606</u>	<u>112,136</u>
Total liabilities and fund balances	<u>\$ 157,762</u>	<u>\$ -</u>	<u>\$ 14,754</u>	<u>\$ 557,606</u>	<u>\$ 112,136</u>
See notes to financial statements.					

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2012

Special		Revenue Funds							
		Property Appraiser				Sheriff			
Public Records Modernization	State Court	Teen Court	Operating	Drug Task Force Grant	Nongrant Forfeiture	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust	
\$ 30,381	\$ -	\$ 33,720	\$ 105,571	\$ 6,101	\$ 74	\$ 88,471	\$ 1,214	\$ 956	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	12,617	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 30,381</u>	<u>\$ -</u>	<u>\$ 33,720</u>	<u>\$ 105,571</u>	<u>\$ 18,718</u>	<u>\$ 74</u>	<u>\$ 88,471</u>	<u>\$ 1,214</u>	<u>\$ 956</u>	
\$ -	\$ -	\$ -	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	105,440	-	-	-	-	-	-
-	-	-	34	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	105,571	-	-	-	-	-	-
30,381	-	33,720	-	18,718	74	88,471	1,214	956	
-	-	-	-	-	-	-	-	-	-
<u>30,381</u>	<u>-</u>	<u>33,720</u>	<u>-</u>	<u>18,718</u>	<u>74</u>	<u>88,471</u>	<u>1,214</u>	<u>956</u>	
<u>\$ 30,381</u>	<u>\$ -</u>	<u>\$ 33,720</u>	<u>\$ 105,571</u>	<u>\$ 18,718</u>	<u>\$ 74</u>	<u>\$ 88,471</u>	<u>\$ 1,214</u>	<u>\$ 956</u>	

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2012

					Special
	Supervisor of Elections				
	Operating	Community Development Block Grant	Airport	Local Housing 2005-2011	MSBU
ASSETS					
Cash	\$ 12,510	\$ -	\$ -	\$ 110,477	\$ 404,513
Accounts receivable	-	-	342	-	-
Due from other funds	-	-	3,347	-	-
Due from other governmental units	-	-	399,556	-	-
Investments	-	-	-	163,358	-
Total assets	\$ 12,510	\$ -	\$ 403,245	\$ 273,835	\$ 404,513
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Current liabilities					
Accounts payable	\$ -	\$ -	\$ 7,221	\$ 475	\$ 316
Due to other funds	5,661	-	424,599	-	-
Due to other governmental units	-	-	-	-	-
Accrued wages	-	-	-	-	-
Revenues collected in advance	4,247	-	-	-	-
Other current liabilities	2,602	-	-	-	-
Total liabilities	12,510	-	431,820	475	316
FUND BALANCES					
Restricted	-	-	-	273,360	-
Assigned	-	-	(28,575)	-	404,197
Total fund balances	-	-	(28,575)	273,360	404,197
Total liabilities and fund balances	\$ 12,510	\$ -	\$ 403,245	\$ 273,835	\$ 404,513

See notes to financial statements.

TAYLOR COUNTY, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

September 30, 2012

Revenue Funds					Capital Projects Funds			
Board of County Commissioners								Total
Tourist Development Trust	Landfill	Florida Boating Improvement	Tourist Tax Infra-structure	Tourism Tax Infra-structure	Small Courthouse Facilities	Small County Road Assistance	Small County Outreach	Nonmajor governmental Funds
\$ 144,743	\$ -	\$ 75,088	\$ 15,912	\$ 40,540	\$ 9,802	\$ -	\$ -	\$ 1,431,713
-	25,823	-	-	-	-	-	-	35,791
-	-	-	-	-	-	-	-	106,978
26,357	-	3,765	-	13,178	-	49,891	1,034,452	1,539,816
-	703,024	-	-	-	-	-	-	1,243,743
<u>\$ 171,100</u>	<u>\$ 728,847</u>	<u>\$ 78,853</u>	<u>\$ 15,912</u>	<u>\$ 53,718</u>	<u>\$ 9,802</u>	<u>\$ 49,891</u>	<u>\$ 1,034,452</u>	<u>\$ 4,358,041</u>
\$ 18,762	\$ 121,317	\$ 9,500	\$ 747	\$ -	\$ -	\$ -	\$ -	\$ 201,805
-	22,030	-	-	-	-	49,891	1,034,452	1,758,027
-	-	-	-	-	-	-	-	34
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,247
-	-	-	-	-	-	-	-	2,802
<u>18,762</u>	<u>143,347</u>	<u>9,500</u>	<u>747</u>	<u>-</u>	<u>-</u>	<u>49,891</u>	<u>1,034,452</u>	<u>1,966,915</u>
152,338	585,500	69,353	15,165	53,718	9,802	-	-	1,444,906
-	-	-	-	-	-	-	-	946,220
<u>152,338</u>	<u>585,500</u>	<u>69,353</u>	<u>15,165</u>	<u>53,718</u>	<u>9,802</u>	<u>-</u>	<u>-</u>	<u>2,391,126</u>
<u>\$ 171,100</u>	<u>\$ 728,847</u>	<u>\$ 78,853</u>	<u>\$ 15,912</u>	<u>\$ 53,718</u>	<u>\$ 9,802</u>	<u>\$ 49,891</u>	<u>\$ 1,034,452</u>	<u>\$ 4,358,041</u>

TAYLOR COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 2012

	Special				
	Clerk of the Circuit Court				
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	131,209	-	61,946	17,444
Charges for services	79,596	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	51	-	3	695	3
Special assessments	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>79,647</u>	<u>131,209</u>	<u>3</u>	<u>62,641</u>	<u>17,447</u>
EXPENDITURES					
Current Expenditures					
General government	652,650	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Culture/recreation	-	-	-	-	-
Court-related	-	132,971	-	31,598	44,826
Capital outlay					
General government	58,475	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Culture/recreation	-	-	-	-	-
Court-related	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>711,125</u>	<u>132,971</u>	<u>-</u>	<u>31,598</u>	<u>44,826</u>
Excess of revenues over (under) expenditures	<u>(631,478)</u>	<u>(1,762)</u>	<u>3</u>	<u>31,043</u>	<u>(27,379)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	631,478	-	-	-	-
Interfund transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>631,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(1,762)</u>	<u>3</u>	<u>31,043</u>	<u>(27,379)</u>
Fund balances beginning of year	-	-	14,751	526,563	139,515
Fund balances end of year	<u>\$ -</u>	<u>\$ (1,762)</u>	<u>\$ 14,754</u>	<u>\$ 557,606</u>	<u>\$ 112,136</u>
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, 2012

Revenue Funds			Property Appraiser	Sheriff				
Public Records Modernization	State Court	Teen Court	Operating	Drug Task Force Grant	Nongrant Forfeitures	Inmate Welfare	Local Law Enforcement Block Grant	Special Law Enforcement Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	410,045	-	-	67,999	-	-	-	2,750
11,873	-	8,460	-	-	-	18,317	814	-
4	-	5	-	-	-	24,077	-	59,067
-	-	-	-	-	-	-	-	-
-	-	-	-	3	-	-	-	1
11,877	410,045	8,465	-	68,002	-	42,394	814	61,818
-	-	-	545,148	-	-	-	-	-
-	-	-	-	46,741	500	62,234	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	419,247	2,109	-	-	-	-	-	-
-	-	-	4,168	-	-	-	-	-
-	-	-	-	21,308	2,140	-	-	1,750
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	6,123	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	425,370	2,109	549,316	68,049	2,640	62,234	-	1,750
11,877	(15,325)	6,356	(549,316)	(47)	(2,640)	(19,840)	814	60,068
-	-	-	549,316	-	-	-	-	-
-	-	-	-	-	-	-	(5,967)	(60,068)
-	-	-	549,316	-	-	-	(5,967)	(60,068)
11,877	(15,325)	6,356	-	(47)	(2,640)	(19,840)	(5,153)	-
18,504	15,325	27,364	-	18,765	2,714	108,311	6,367	956
\$ 30,381	\$ -	\$ 33,720	\$ -	\$ 18,718	\$ 74	\$ 88,471	\$ 1,214	\$ 956

TAYLOR COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 2012

	Special Revenue Funds				
	Supervisor of Elections	Board of County			
	Operating	Community Development Block Grant	Airport	Local Housing 2005-2011	MSBU
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	2,558	710,820	728,718	-	-
Charges for services	-	-	56,171	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	1,581	-	-	3,593	-
Special assessments	-	-	-	-	53,833
Interest	-	-	7	262	70
Total revenues	4,139	710,820	784,896	3,855	53,903
EXPENDITURES					
Current Expenditures					
General government	385,256	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	47,180	-	12,005
Economic environment	-	708,756	-	339,572	-
Culture/recreation	-	-	-	-	-
Court-related	-	-	-	-	-
Capital outlay					
General government	12,191	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	840,447	-	-
Economic environment	-	-	-	-	-
Culture/recreation	-	-	-	-	-
Court-related	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	397,447	708,756	887,627	339,572	12,005
Excess of revenues over (under) expenditures	(393,308)	2,064	(102,731)	(335,717)	41,898
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	393,308	-	3,347	-	-
Interfund transfers out	-	-	-	-	(1,350)
Total other financing sources (uses)	393,308	-	3,347	-	(1,350)
Net change in fund balances	-	2,064	(99,384)	(335,717)	40,548
Fund balances beginning of year	-	(2,064)	70,809	609,077	363,649
Fund balances end of year	\$ -	\$ -	\$ (28,575)	\$ 273,360	\$ 404,197

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, 2012

Special Revenue Funds					Capital Projects Funds			
Commissioners								
Tourist Development Trust	Landfill	Florida Boating Improvement	Tourist Tax Infrastructure	Tourism Tax Infrastructure	Small County Courthouse Facility	Small County Road Assistance	Small County Outreach	Total Nonmajor Governmental Funds
\$ 133,174	\$ -	\$ -	\$ 12,869	\$ 53,718	\$ -	\$ -	\$ -	\$ 199,761
-	-	15,265	-	-	-	164,774	3,198,437	5,511,965
-	99,339	-	-	-	-	-	-	274,570
-	-	-	-	-	-	-	-	59,067
-	14,887	-	-	-	-	-	-	44,899
-	-	-	-	-	-	-	-	53,833
18	-	12	5	-	-	-	-	378
<u>133,192</u>	<u>114,226</u>	<u>15,277</u>	<u>12,874</u>	<u>53,718</u>	<u>-</u>	<u>164,774</u>	<u>3,198,437</u>	<u>6,144,473</u>
-	-	-	-	-	-	-	-	1,583,054
-	-	-	-	-	-	-	-	109,475
-	129,680	-	-	-	-	-	-	129,680
-	-	-	-	-	-	-	-	59,185
139,142	-	-	4,247	-	-	-	-	1,191,717
-	-	27,592	-	-	-	-	-	27,592
-	-	-	-	-	-	-	-	630,751
-	-	-	-	-	-	-	-	74,834
-	-	-	-	-	-	-	-	25,198
-	-	-	-	-	-	-	-	-
500	-	-	-	-	-	163,731	3,197,929	4,202,107
-	-	6,968	-	-	-	-	-	500
-	-	-	-	-	-	-	-	6,968
-	-	-	-	-	-	-	-	6,123
-	-	-	95,000	-	-	-	-	95,000
-	-	-	1,532	-	-	-	-	1,532
<u>139,642</u>	<u>129,680</u>	<u>34,560</u>	<u>100,779</u>	<u>-</u>	<u>-</u>	<u>163,731</u>	<u>3,197,929</u>	<u>8,143,716</u>
(6,450)	15,454	(19,283)	(87,905)	53,718	-	1,043	508	(1,999,243)
-	-	-	-	-	-	-	-	1,577,449
-	-	-	-	-	-	-	-	(67,385)
-	-	-	-	-	-	-	-	1,510,064
(6,450)	(15,454)	(19,283)	(87,905)	53,718	-	1,043	508	(489,179)
158,788	600,954	88,636	103,070	-	9,802	(1,043)	(508)	2,880,305
<u>\$ 152,338</u>	<u>\$ 585,500</u>	<u>\$ 69,353</u>	<u>\$ 15,165</u>	<u>\$ 53,718</u>	<u>\$ 9,802</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,391,126</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, 2012, and have issued our report thereon dated March 22, 2013. 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.

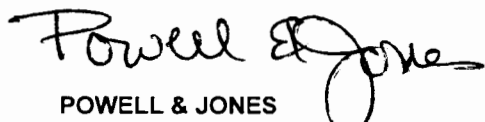
Internal Control Over Financial Reporting – Management of Taylor County, Florida is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Taylor County, Florida's internal control over financial reporting 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.



POWELL & JONES
Certified Public Accountants
March 22, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.550
RULES OF THE AUDITOR GENERAL**

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 *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal awards programs and state financial assistance projects for the year ended September 30, 2012. Taylor County, Florida's major federal awards programs and 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 federal awards programs and 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; OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133 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 federal awards programs and state financial assistance projects for the year ended September 30, 2012.

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 federal awards programs and 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 federal awards program or 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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Taylor County, Florida's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect, noncompliance with a type of compliance requirement of a federal program or a state financial assistance project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of

deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis.

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

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

March 22, 2013

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2012

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 9/30/2012
FEDERAL AWARDS								
MAJOR PROGRAMS								
<i>US Department of Housing and Urban Development Passed through Florida Department of Economic Opportunity</i>								
Community Development Block Grant- Small Cities Program	14.218	11DB-3K-03-72-01-H22	\$ 750,000	\$ -	\$ -	\$ 710,820	\$ 710,820	\$ -
Total Major Programs			<u>750,000</u>	<u>-</u>	<u>-</u>	<u>710,820</u>	<u>710,820</u>	<u>-</u>
NON-MAJOR PROGRAMS								
US DEPARTMENT OF COMMERCE								
<i>Passed through Florida Department of Environmental Protection</i>								
Coastal Zone Administration Awards	11.419	CM 208	<u>169,083</u>	<u>-</u>	<u>-</u>	<u>8,054</u>	<u>8,054</u>	<u>-</u>
US DEPARTMENT OF INTERIOR								
<i>Passed through Florida Department of Agriculture & Consumer Services/Division of Forestry</i>								
Title IV-D Volunteer Fire Assistance Grant	15.228	FY2011VFA	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>3,725</u>	<u>3,725</u>	<u>-</u>
<i>Passed through Florida Fish and Wildlife Conservation Commission</i>								
Sportfish Restoration Program	15.605	FWC 10363	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>-</u>
US DRUG ENFORCEMENT ADMINISTRATION								
<i>passed through Florida Office of Agricultural Law Enforcement Domestic Marijuana Eradication Program</i>								
	16.004	N/A	<u>2,750</u>	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>2,750</u>	<u>-</u>
US DEPARTMENT OF JUSTICE								
<i>passed through Florida Department of Law Enforcement</i>								
Byrne Formula Grant Program	16.738	12-JAGC-TAYL-1-C4-12	<u>67,999</u>	<u>-</u>	<u>-</u>	<u>67,999</u>	<u>67,999</u>	<u>-</u>
SART Grant	16.589	2010-WR-AX-0014	<u>10,193</u>	<u>-</u>	<u>-</u>	<u>779</u>	<u>779</u>	<u>-</u>
			<u>78,192</u>	<u>-</u>	<u>-</u>	<u>68,778</u>	<u>68,778</u>	<u>-</u>
<i>passed through Office of Justice Programs</i>								
SCAAP Grant	16.606	2011-AP-BX-0586	<u>1,043</u>	<u>-</u>	<u>-</u>	<u>1,043</u>	<u>1,043</u>	<u>-</u>
			<u>79,235</u>	<u>-</u>	<u>-</u>	<u>69,821</u>	<u>69,821</u>	<u>-</u>
US DEPARTMENT OF TRANSPORTATION								
<i>Federal Aviation Admin-Airport Improvement Program passed through the Florida Department of Transportation</i>								
	20.106	3-12-0064-011-2011	<u>829,680</u>	<u>-</u>	<u>-</u>	<u>708,718</u>	<u>829,680</u>	<u>-</u>
US ELECTION ASSISTANCE COMMISSION								
<i>passed through Florida Department of State</i>								
Help America Vote	90.401	N/A	<u>2,291</u>	<u>-</u>	<u>-</u>	<u>2,291</u>	<u>-</u>	<u>2,291</u>
HHS Vote	93.617	N/A	<u>1,482</u>	<u>-</u>	<u>-</u>	<u>1,482</u>	<u>1,482</u>	<u>-</u>
			<u>3,773</u>	<u>-</u>	<u>-</u>	<u>3,773</u>	<u>1,482</u>	<u>2,291</u>

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2012

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 9/30/2012
FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT								
<i>passed through the Florida Department of Revenue</i>								
<i>Title IV-D</i>								
CSE Reimbursement	93.563	CC362	61,947	-	-	61,947	61,947	-
FEDERAL DEPARTMENT OF HOMELAND SECURITY								
<i>passed through Florida Division of Emergency Management</i>								
Emergency Management Preparedness and Assistance	52.008	12-BG-05-03-72-01-062	105,806	-	-	91,566	91,566	-
State Homeland Security Grant Program- Issue 7	97.067	2009-SS-T9-0081	58,300	-	-	58,300	58,300	-
Emergency Management Performance Grant	97.042	12-FG-R3-03-72-01-129	49,936	10,729	-	38,726	38,726	-
Total non-major programs			214,042	10,729	-	188,592	188,592	-
Total federal awards			\$ 2,715,510	\$ 510,729	\$ -	\$ 2,358,200	\$ 1,876,871	\$ 2,291
STATE FINANCIAL ASSISTANCE								
MAJOR PROGRAMS								
<i>Small County Outreach Program</i>								
Woods Creek Road	55.009	212812-2-58-01	3,397,372	158,008	-	3,195,553	3,195,553	-
Total Major Programs			3,397,372	158,008	-	3,195,553	3,195,553	-
NONMAJOR PROGRAMS:								
<i>Office of State Courts Administration</i>								
Small County Courthouse Facilities Grant 2007-2008	22.004	FY2007/2008	384,000	374,198	9,802	-	-	9,802
<i>Department of Environmental Protection</i>								
Small County Solid Waste Grant Agreement	37.012	230SC	70,588	-	-	69,793	69,793	-
<i>Department of Agriculture and Consumer Services</i>								
Arthropod Mosquito Control State Aid	42.003	N/A	-	-	23,970	18,334	30,169	12,135
<i>Department of State</i>								
State Aid to Libraries								
LSTA Reading Grant	45.030	12-ST-84	70,958	-	30,661	70,958	72,208	30,661
<i>Department of Transportation</i>								
<i>State Housing Initiatives Program</i>								
SHIP Funds 2007	52.301	N/A	\$ 350,000	\$ 280,393	\$ 74,811	\$ 670	\$ 35	\$ 77,274
SHIP Funds 2008	52.901	N/A	350,000	291,807	52,068	-	50,544	1,524
SHIP Funds 2009	52.901	N/A	350,000	246,873	103,996	-	85,233	18,763
SHIP Funds 2010	52.301	N/A	350,000	342,806	6,751	-	1,120	5,631
SHIP Funds 2011	52.301	N/A	350,000	-	-	261	193,434	156,496
			1,750,000	1,161,879	237,626	931	330,366	259,688

TAYLOR COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2012

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 9/30/2012
<i>Small County Outreach Program</i>								
Red Padget Road	55.016	424174-1-58-01	918,000	13,376	-	2,884	2,376	508
<i>Small County Road Assistance Program</i>								
East Red Padget Road	55.016	424166-1-58-01	518,043	16,016	-	3,792	3,124	668
Paul Poppell Road	55.016	424346-1-58-01	328,640	10,199	(375)	2,188	1,813	-
Harrison Blue Road	55.016	429011-1-58-01	158,795	-	-	158,795	158,796	-
			<u>1,005,478</u>	<u>26,215</u>	<u>(375)</u>	<u>164,775</u>	<u>163,733</u>	<u>668</u>
<i>Commission for the Transportation Disadvantaged</i>								
Transportation Disadvantaged Grant	55.002	AQB82	17,506	-	-	17,506	17,506	-
	55.002	AQP52	17,492	-	-	3,323	3,323	-
Joint Participation Agreement- Airport	55.004	AQI 17	20,000	-	-	20,000	20,000	-
			<u>54,998</u>	<u>-</u>	<u>-</u>	<u>40,829</u>	<u>40,829</u>	<u>-</u>
Total Department of Transportation			<u>3,728,476</u>	<u>1,201,470</u>	<u>237,251</u>	<u>209,419</u>	<u>537,304</u>	<u>260,864</u>
<i>Florida Fish and Wildlife Conservation Commission</i>								
Florida Boating Improvement Program Grant	77.006	09032	32,400	8,770	-	-	-	-
Artificial Reef Grants Program	77.007	11225	169,083	-	-	153,702	153,702	-
			<u>201,483</u>	<u>8,770</u>	<u>-</u>	<u>153,702</u>	<u>153,702</u>	<u>-</u>
<i>Florida Department of Economic Opportunity</i>								
Division of Community Development								
Regional Rural Development Grant		P0006	47,000	-	-	47,000	47,000	-
<i>Florida Department of Health</i>								
Bureau of Emergency Medical Services								
EMS County Grant		C0062	1,869	-	-	1,869	1,869	-
<i>Department of Management Services</i>								
<i>Wireless 911 Board</i>								
<i>911 Wireless State Funds</i>								
911 Access Fee- Local Exchange		N/A	-	-	34,063	46,523	31,593	48,993
911 Wireless State Funds		N/A	-	-	66,012	36,071	64,914	37,169
911 Wireless State Supplemental Funds		N/A	-	-	-	57,929	41,291	155,800
Rural County Grant Spring Program	72.001	12/4/15,28	10,553	-	-	10,553	10,553	-
Rural County Grant Fall Program	72.001		32,190	-	-	32,190	32,190	-
Rural County Grant Fall Program	72.001	11/12/1950	25,000	-	-	25,000	25,000	-
			<u>67,743</u>	<u>-</u>	<u>100,075</u>	<u>208,266</u>	<u>205,541</u>	<u>241,962</u>
Total Non-Major Programs			<u>4,572,117</u>	<u>1,584,438</u>	<u>401,759</u>	<u>779,341</u>	<u>1,117,586</u>	<u>555,424</u>
Total state financial assistance			<u>\$ 7,969,489</u>	<u>\$ 1,742,446</u>	<u>\$ 401,759</u>	<u>\$ 3,974,894</u>	<u>\$ 4,313,139</u>	<u>\$ 555,424</u>

TAYLOR COUNTY, FLORIDA

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

For the Fiscal Year Ended September 30, 2012

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, 2012**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unqualified

Internal control over financial reporting

*Material weakness identified? No

*Significant deficiencies identified not considered
to be a material weakness? None reported

Noncompliance material to financial statements No

FEDERAL AWARDS

Internal control over major programs:

* Material weakness identified? No

* Significant deficiencies identified that are not
considered to be material weaknesses? None reported

Type of auditor's report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required to
be reported in accordance with Section 510(a)
of Circular A-133 No

Identification of major programs:

CFDA Number
11.419

Name of Federal Program

**U.S. Department of Housing and Urban Development
Community Development Block Grant - Small Cities Programs**

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

Auditee qualified as low risk auditee? Yes

Financial Statement Findings

None

Federal Awards Findings and

Questioned Costs

None

TAYLOR COUNTY, FLORIDA
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2012

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

- | | |
|--|---------------|
| * Material weakness identified? | No |
| * Significant deficiencies identified that are not considered to be material weaknesses? | None reported |

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with rule 10.656, <i>Rules of the Auditor General</i> ?	No
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CSFA Number

55.009

Name of State Program

Department of Transportation
Small County Outreach Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
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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, 2012, and have issued our report thereon dated March 22, 2013.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Awards Program and State Financial Assistance Project, and Schedule of Findings. Disclosures in those reports and schedule, which are dated March 22, 2013, 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 during 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 APPRAISE R

PRIOR YEAR FINDINGS

The prior year finding was corrected during the current year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

SHERIFF

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

SUPERVISOR OF ELECTIONS PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

TAX COLLECTOR

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

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, 2012..

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.

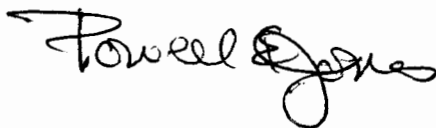
Requirements of Section 28.35, Florida Statutes - For the fiscal year ended September 30, 2012, the Clerk of the Circuit Court complied with the following:

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

3-2

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

BOARD TO REVIEW PROPOSED REQUEST FOR PROPOSALS, CONSTRUCTION PLANS AND SPECIFICATIONS FOR CONSTRUCTING PHASE 3 OF THE TAYLOR COUNTY SPORTS COMPLEX.

MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue:

The Board to approve a request to advertise for proposals for constructing Phase 3 of the Taylor County Sports Complex in accordance with the Request For Proposals (RFP), attached plans and specifications.

Recommended Action:

The Board of County Commissioners should review and approve advertising the proposed RFP, plans and specifications for constructing Phase 3 of the Taylor County Sports Complex.

Fiscal Impact:

FISCAL YR 2012/13 - \$600,000.00, NTE

Budgeted Expense:

YES

Submitted By:

ENGINEERING DIVISION

Contact:

COUNTY ENGINEER

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Under the direction of the Board, the Engineering Division prepared the attached RFP, plans and specification package for constructing Phase 3 of the Taylor County Sports Complex. The specifications and construction plans are proposed to be advertised upon receiving Board approval. Phase 3 consists of furnishing all needed materials, equipment, labor and supervision to construct both a lighted and irrigated Softball and Baseball field and all associated amenities including other associated work as more fully detailed in the plans and specifications material. The assembled construction plans include Electrical design and site lighting plans prepared by MUSCO, Irrigation

plans prepared by Russell Daniel, and Civil Site, Utility, Infrastructure and Site Amenities plans and project specifications prepared by the Taylor County Engineering Division.

Staff requests that the Board review and approve advertising the attached Request for Proposals for constructing Phase 3 of the Taylor County Sports Complex. The proposed bid documents request that the Board of County Commissioners receive proposals on June 18, 2013.

Options:

- 1) Approve the proposed plans and specifications for constructing Phase 3 of the Taylor County Sports Complex and further approve for proposals to be received by the Board on June 18, 2013.
- 2) Reject the proposed plans and specifications and state reasons for such denial.

Attachments:

Phase 3 Request For Proposals
Phase 3 Construction Plans

BID DOCUMENTS

Taylor County Sports Complex – Phase 3

Taylor County, Florida

2003-001-ENG

April 2013

Prepared for:

**Taylor County Board of County Commissioners
108 N. Jefferson St.
Perry, Florida 32347**

Prepared by:

**Taylor County Engineering Division
201 East Green St.
Perry, Florida 32347
(850) 838-3500**

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02821	Chain Link Fences and Gates
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16120	Wires and Cables
16170	Circuit and Motor Disconnects

PART 5 – DRAWINGS (Bound Separately)

PART 1 – BIDDING REQUIREMENTS

MALCOLM PAGE
District 1JIM MOODY
District 2JODY DEVANE
District 3PAM FEAGLE
District 4PATRICIA PATTERSON
District 5

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

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Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

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201 East Green Street
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(850) 838-3500, extension 7 Phone
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Post Office Box 167
Perry, Florida 32348
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INVITATION TO BID

The Taylor County Board of County Commissioners is soliciting sealed proposals for construction of the **Taylor County Sports Complex-Phase 3.**

Qualified firms or individuals desiring to provide the required products or services must submit five (5) packages in a sealed envelope or similar package marked "**Sealed Proposal for Taylor County Sports Complex-Phase 3**" to the Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347 or P.O. Box 620, Perry, Florida 32348, to arrive no later than 4:00 P.M., local time, on June 18, 2013. **All Proposals MUST have the respondent's name and mailing address clearly shown on the outside of the envelope or package when submitted.** Proposals will be opened and respondents announced at 6:xx P.M. local time, or as soon thereafter as practical, on June 18, 2013, in the Taylor County Administrative Complex, 201 East Green Street, Perry, Florida 32347.

RFP information may be obtained from the Clerk of Court, 1st. Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347, (850) 838-3506. RFP information may also be downloaded on-line at <http://www.taylorcountygov.com/bids/index.html>.

A Pre-Bid Conference will be held at 10:00 a.m. on Wednesday, June 5, 2013, at the Administrative Complex located at 201 East Green Street, Perry, Florida 32347.

The County reserves the right, in its sole and absolute discretion, to reject any or all Proposals, to cancel or withdraw this solicitation at any time and waive any irregularities in the RFP process. The County reserves the right to award any contract to the respondent which it deems to offer the best overall service; therefore, the County is not bound to award any contract(s) based on the lowest quoted price. The County, in its sole and absolute discretion, also reserves the right to waive any minor defects in the process and to accept the proposal deemed to be in the County's best interest. **No faxed Proposals will be accepted.**

Additional information may be obtained from:

Taylor County Engineering Division
201 East Green Street
Perry, FL 32347
(850) 838-3500

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

INSTRUCTIONS TO BIDDERS

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ARTICLE 1 - DEFINED TERMS

1.01 Terms used in these Instructions to Bidders have the meanings indicated in the General Conditions and Supplementary Conditions. Additional terms used in these Instructions to Bidders have the meanings indicated below:

- A. *Issuing Office*--The office from which the Bidding Documents are to be issued and where the bidding procedures are to be administered. The issuing office for this project will be the *Taylor County Clerk of Courts located at 1st Floor Courthouse, 108 N. Jefferson St., Suite 102, Perry, FL*. Bidding procedures will be administered at the *Shady Grove Literacy Center located at 4225 Alton Wentworth Road, Shady Grove, FL*.
- B. *Bidder*-- One who submits a Bid directly to Owner as distinct from a sub-bidder, who submits a bid to Bidder.
- C. *Successful Bidder*--The lowest, responsible and responsive Bidder to whom Owner (on the basis of Owner's evaluation as hereinafter provided) makes an award.

ARTICLE 2 - COPIES OF BIDDING DOCUMENTS

2.01 Complete sets of the Bidding Documents in the number and for the deposit sum, if any, stated in the Advertisement or Invitation to Bid may be obtained from the Issuing Office.

2.02 Complete sets of Bidding Documents shall be used in preparing Bids; neither Owner nor Engineer assumes any responsibility for errors or misinterpretations resulting from the use of incomplete sets of Bidding Documents.

2.03 Owner and Engineer, in making copies of Bidding Documents available on the above terms, do so only for the purpose of obtaining Bids for the Work and do not confer a license or grant for any other use.

ARTICLE 3 - QUALIFICATIONS OF BIDDERS

3.01 To demonstrate Bidder's qualifications to perform the Work, within five days of Owner's request, Bidder shall submit written evidence such as financial data, previous experience, present commitments, and such other data as may be called for below.

[A. Proof of current certification/licensure/registration with the Florida Department of Business & Professional Regulation in Tallahassee, Florida to conduct the scope of work outlined in these specifications.]

ARTICLE 4 - EXAMINATION OF BIDDING DOCUMENTS, OTHER RELATED DATA, AND SITE

4.01 *Subsurface and Physical Conditions*

A. The Supplementary Conditions identify:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.

2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except Underground Facilities) that Engineer has used in preparing the Bidding Documents.

B. Copies of reports and drawings referenced in Paragraph 4.01.A will be made available by Owner to any Bidder on request. Those reports and drawings are not part of the Contract Documents, but the "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.02 of the General Conditions has been identified and established in Paragraph 4.02 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions or information contained in such reports or shown or indicated in such drawings.

4.02 *Underground Facilities*

A. Information and data shown or indicated in the Bidding Documents with respect to existing Underground Facilities at or contiguous to the Site is based upon information and data furnished to Owner and Engineer by owners of such Underground Facilities, including Owner, or others.

4.03 *Hazardous Environmental Condition*

A. The Supplementary Conditions identify those reports and drawings relating to a Hazardous Environmental Condition identified at the Site, if any, that Engineer has used in preparing the Bidding Documents.

B. Copies of reports and drawings referenced in Paragraph 4.03.A will be made available by Owner to any Bidder on request. Those reports and drawings are not part of the Contract Documents, but the "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.06 of the General Conditions has

been identified and established in Paragraph 4.06 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions, or information contained in such reports or shown or indicated in such drawings.

4.04 Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to subsurface conditions, other physical conditions and Underground Facilities, and possible changes in the Bidding Documents due to differing or unanticipated conditions appear in Paragraphs 4.02, 4.03, and 4.04 of the General Conditions. Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to a Hazardous Environmental Condition at the Site, if any, and possible changes in the Contract Documents due to any Hazardous Environmental Condition uncovered or revealed at the Site which was not shown or indicated in the Drawings or Specifications or identified in the Contract Documents to be within the scope of the Work appear in Paragraph 4.06 of the General Conditions.

4.05 On request, Owner will provide Bidder access to the Site to conduct such examinations, investigations, explorations, tests, and studies as Bidder deems necessary for submission of a Bid. Bidder shall fill all holes and clean up and restore the Site to its former condition upon completion of such explorations, investigations, tests, and studies. Bidder shall comply with all applicable Laws and Regulations relative to excavation and utility locates.

4.06 Reference is made to Article 7 of the Supplementary Conditions for the identification of the general nature of other work that is to be performed at the Site by Owner or others (such as utilities and other prime contractors) that relates to the Work contemplated by these Bidding Documents. On request, Owner will provide to each Bidder for examination access to or copies of Contract Documents (other than portions thereof related to price) for such other work.

4.07 It is the responsibility of each Bidder before submitting a Bid to:

A. examine and carefully study the Bidding Documents, the other related data identified in the Bidding Documents, and any Addenda;

B. visit the Site and become familiar with and satisfy Bidder as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work;

C. become familiar with and satisfy Bidder as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work;

D. carefully study all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions, and (2) reports and drawings of Hazardous Environmental Conditions at the Site which have been identified in the Supplementary Conditions as provided in Paragraph 4.06 of the General Conditions;

E. obtain and carefully study (or accept consequences of not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto;

F. agree at the time of submitting its Bid that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of its Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents;

G. become aware of the general nature of the work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents;

H. correlate the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents;

I. promptly give Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder discovers in the Bidding Documents and confirm that the written resolution thereof by Engineer is acceptable to Bidder; and

J. determine that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work.

4.08 The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of this Article 4, that without exception the Bid is premised upon performing and furnishing the Work required by the Bidding Documents and applying any specific means, methods, techniques, sequences, and procedures of construction that may be shown or indicated or expressly required by the Bidding Documents, that Bidder has given Engineer written notice of all conflicts, errors, ambiguities, and discrepancies that Bidder has discovered in the Bidding Documents and the written resolutions thereof by Engineer are acceptable to Bidder, and that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performing and furnishing the Work.

ARTICLE 5 - PRE-BID CONFERENCE

5.01 A pre-Bid conference will be held at 10:00 a.m. local time on Wednesday, June 5, 2013, at the Taylor County Administrative Complex, 201 East Green St., Perry, Florida 32347. Representatives of Owner and Engineer will be present to discuss the Project. Bidders are encouraged to attend the conference. Engineer will transmit to all prospective Bidders of record such Addenda as Engineer considers necessary in response to questions arising at the conference and or no less than 10 days prior to the Bid Opening Date. Oral statements may not be relied upon and will not be binding or legally effective.

ARTICLE 6 - SITE AND OTHER AREAS

6.01 The Site is identified in the Bidding Documents. Easements for permanent structures or permanent changes in existing facilities are to be obtained and paid for by Owner unless otherwise provided in the Bidding Documents. All additional lands and access thereto required for temporary construction facilities, construction equipment, or storage of materials and equipment to be incorporated in the Work are to be obtained and paid for by Contractor.

ARTICLE 7 - INTERPRETATIONS AND ADDENDA

7.01 All questions about the meaning or intent of the Bidding Documents are to be submitted to the Project Manager or Engineer in writing. Interpretations or clarifications considered necessary by Engineer in response to such questions will be issued by Addenda mailed or delivered to all parties recorded by Engineer as having received the Bidding Documents. Questions received less than ten (10) days prior to the date for opening of Bids may not be answered. Only questions answered by Addenda will be binding. Oral and other interpretations or clarifications will be without legal effect.

7.02 Addenda may be issued to clarify, correct, or change the Bidding Documents as deemed advisable by Owner or Engineer.

ARTICLE 8 - BID SECURITY

8.01 Bid security will be required for this project.

8.02 When required, A Bid must be accompanied by Bid security made payable to Owner in an amount of Five percent (5%) of Bidder's maximum Bid price and in the form of a certified check or bank money order or a Bid bond (on the form attached) issued by a surety meeting the requirements of Paragraphs 5.01 and 5.02 of the General Conditions.

8.03 The Bid security of the Successful Bidder will be retained until such Bidder has executed the Contract Documents, furnished the required contract security and met the other conditions of the Notice of Award, whereupon the Bid security will be returned. If the Successful Bidder fails to execute and deliver the Contract Documents and furnish the required contract security within 15 days after the Notice of Award, Owner may annul the Notice of Award and the Bid security of that Bidder will be forfeited. The Bid security of other Bidders whom Owner believes to have a reasonable chance of receiving the award may be retained by Owner until the earlier of seven days after the Effective Date of the Agreement or 61 days after the Bid opening, whereupon Bid security furnished by such Bidders will be returned.

8.04 Bid security of other Bidders whom Owner believes do not have a reasonable chance of receiving the award will be returned within seven days after the Bid opening.

ARTICLE 9 - CONTRACT TIMES

9.01 The number of days within which, or the dates by which, the Work is to be substantially completed and ready for final payment are set forth in the Agreement.

ARTICLE 10 - LIQUIDATED DAMAGES

10.01 Provisions for liquidated damages, if any, are set forth in the Agreement.

ARTICLE 11 - SUBSTITUTE AND "OR-EQUAL" ITEMS

11.01 The Contract, if awarded, will be on the basis of materials and equipment specified or described in the Bidding Documents without consideration of possible substitute or "or-equal" items. Whenever it is specified or described in the Bidding Documents that a substitute or "or-equal" item of material or equipment may be furnished or used by Contractor if acceptable to Engineer, application for such acceptance will not be considered by Engineer until after the Effective Date of the Agreement.

ARTICLE 12 - SUBCONTRACTORS, SUPPLIERS, AND OTHERS

12.01 If the Bid Form or Supplementary Conditions require the identity of certain Subcontractors, Suppliers, individuals, or entities to be submitted to Owner in advance of a specified date prior to the Effective Date of the Agreement, the apparent Successful Bidder, and any other Bidder so requested, shall within five days after Bid

opening, submit to Owner a list of all such Subcontractors, Suppliers, individuals, or entities proposed for those portions of the Work for which such identification is required. Such list shall be accompanied by an experience statement with pertinent information regarding similar projects and other evidence of qualification for each such Subcontractor, Supplier, individual, or entity if requested by Owner. If Owner or Engineer, after due investigation, has reasonable objection to any proposed Subcontractor, Supplier, individual, or entity, Owner may, before the Notice of Award is given, request apparent Successful Bidder to submit a substitute, without an increase in the Bid.

12.02 If apparent Successful Bidder declines to make any such substitution, Owner may award the Contract to the next lowest Bidder that proposes to use acceptable Subcontractors, Suppliers, individuals, or entities. Declining to make requested substitutions will not constitute grounds for forfeiture of the Bid security of any Bidder. Any Subcontractor, Supplier, individual, or entity so listed and against which Owner or Engineer makes no written objection prior to the giving of the Notice of Award will be deemed acceptable to Owner and Engineer subject to revocation of such acceptance after the Effective Date of the Agreement as provided in Paragraph 6.06 of the General Conditions.

12.03 Contractor shall not be required to employ any Subcontractor, Supplier, individual, or entity against whom Contractor has reasonable objection.

12.04 Contractor shall not award work to Subcontractor(s) in excess of the limits stated in SC 6.06.

12.05 Any proposed Subcontractors shall provide proof of current licensure in the related trade category for the work they will be performing. Further, all proposed Subcontractors shall be required to meet the same insurance requirements as that required for the Bidder either through an employee relationship or separate coverage. Failure to provide proof of current licensure and/or insurance will be considered a violation of contract terms and conditions and result in termination of award.

ARTICLE 13 - PREPARATION OF BID

13.01 The Bid Form is included with the Bidding Documents. Additional copies may be obtained from Engineer or the Issuing Office.

13.02 All blanks on the Bid Form shall be completed by printing in ink or by typewriter and the Bid signed in ink. Erasures or alterations shall be initialed in ink by the person signing the Bid Form. A Bid price shall be indicated for each [section, Bid item, alternative, adjustment unit price item, and unit price item] listed therein, or the words "No Bid," "No Change," or "Not Applicable" entered.

13.03 A Bid by a corporation shall be executed in the corporate name by the president or a vice-president or other corporate officer accompanied by evidence of authority to sign. The corporate seal shall be affixed and attested by the secretary or an assistant secretary. The corporate address and state of incorporation shall be shown below the signature.

13.04 A Bid by a partnership shall be executed in the partnership name and signed by a partner (whose title must appear under the signature), accompanied by evidence of authority to sign. The official address of the partnership shall be shown below the signature.

13.05 A Bid by a limited liability company shall be executed in the name of the firm by a member and accompanied by evidence of authority to sign. The state of formation of the firm and the official address of the firm shall be shown below the signature.

13.06 A Bid by an individual shall show the Bidder's name and official address.

13.07 A Bid by a joint venture shall be executed by each joint venturer in the manner indicated on the Bid Form. The official address of the joint venture shall be shown below the signature.

13.08 All names shall be typed or printed in ink below the signatures.

13.09 The Bid shall contain an acknowledgment of receipt of all Addenda, the numbers of which shall be filled in on the Bid Form.

13.10 The address and telephone number for communications regarding the Bid shall be shown.

13.11 The Bid shall contain evidence of Bidder's authority and qualification to do business in the state where the Project is located or covenant to obtain such qualification prior to award of the Contract. Bidder's state contractor license number, if any, shall also be shown on the Bid Form.

ARTICLE 14 - BASIS OF BID; COMPARISON OF BIDS

14.01 *Lump Sum*

A. Bidders shall submit a Bid on a lump sum basis for the base Bid and include a separate price for each alternate described in the Bidding Documents as provided for in the Bid Form. The price for each alternate will be the amount [added to] [or] [deleted from] the base Bid if Owner selects the alternate. In the comparison of Bids, alternates will be applied in the same order as listed in the Bid form.

14.02 The Bid price shall include such amounts as the Bidder deems proper for overhead and profit on account of cash allowances, if any, named in the Contract Documents as provided in Paragraph 11.02 of the General Conditions.

14.03 Bid prices will be compared after adjusting for differences in the time designated by Bidders for Substantial Completion. The adjusting amount will be determined at the rate set forth in the Contract Documents for liquidated damages for failing to achieve Substantial Completion for each day before or after the desired date appearing in Article 9.

ARTICLE 15 - SUBMITTAL OF BID

15.01 With each copy of the Bidding Documents, a Bidder is furnished one separate unbound copy of the Bid Form, and, if required, the Bid Bond Form. The unbound copy of the Bid Form is to be completed and submitted with the Bid security and the following data:

- [A. Bid Bond (5%)]
- [B. Certificates of Liability Insurance or Agency Statement]
- [C. Declaration Page from Workers' Compensation Insurance or Exemption Certificate issued by the State]
- [D. Workers' Compensation Hold Harmless Agreement (Required when submitting a W.C. exemption)]
- [E. Public Entity Crimes Affidavit, signed and notarized, as required by Chapter 287.133(3)(a)]
- [F. Proof of current certification/licensure/registration with the Florida Department of Business & Professional Regulation in Tallahassee, Florida to conduct the scope of work outlined in these specifications.]

15.02 A Bid shall be submitted no later than the date and time prescribed and at the place indicated in the Advertisement or Invitation to Bid and shall be enclosed in an opaque sealed envelope plainly marked with the Project title (and, if applicable, the designated portion of the Project for which the Bid is submitted), the name and address of

Bidder, and shall be accompanied by the Bid security (when required) and other required documents. If a Bid is sent by mail or other delivery system, the sealed envelope containing the Bid shall be enclosed in a separate envelope plainly marked on the outside with the notation "Sealed Proposal for Taylor County Sports Complex - Phase 3." A mailed Bid shall be addressed to Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347 or P.O. Box 620, Perry, Florida 32348. Bids submitted by Overnight delivery shall be delivered to the physical address of the Clerk of Court: Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347 or P.O. Box 620, Perry, Florida 32348. Bids submitted by Overnight delivery shall be delivered to the physical address of the Clerk of Court: Clerk of Court, 1st Floor Courthouse, 108 North Jefferson Street, Suite 102, Perry, Florida 32347.

15.03 The Taylor County Board of County Commissioners **DOES NOT ACCEPT FAXED PROPOSALS.**

15.04 Proposals that are not delivered to the place indicated in the Advertisement or Invitation to Bid prior to the date and time prescribed shall not be considered and will be returned to the responder unopened.

15.05 Incomplete Bid proposals that do not provide the required information and/or the required number of copies, may be deemed incomplete by the Board of County Commissioners and not considered during the Bid Evaluation.

ARTICLE 16 - MODIFICATION AND WITHDRAWAL OF BID

16.01 A Bid may be modified or withdrawn by an appropriate document duly executed in the manner that a Bid must be executed and delivered to the place where Bids are to be submitted prior to the date and time for the opening of Bids.

16.02 Once opened, no Bid may be withdrawn prior to the Board of County Commissioners action without written consent of the Clerk of Court.

ARTICLE 17 - OPENING OF BIDS

17.01 Bids will be opened at the time and place indicated in the Advertisement or Invitation to Bid and, unless obviously non-responsive, read aloud publicly. An abstract of the amounts of the base Bids and major alternates, if any, will be made available to Bidders after the opening of Bids.

ARTICLE 18 - BIDS TO REMAIN SUBJECT TO ACCEPTANCE

18.01 All Bids will remain subject to acceptance for the period of time stated in the Bid Form, but Owner may, in its sole discretion, release any Bid and return the Bid security prior to the end of this period.

ARTICLE 19 - EVALUATION OF BIDS AND AWARD OF CONTRACT

19.01 Owner reserves the right, in its sole and absolute discretion, to reject any or all Bids, to cancel or withdraw this bid solicitation at any time and waive any irregularities in the Bid process. Owner reserves the right to award any contract to the respondent which it deems to offer the best overall service; therefore, Owner is not bound to award any contract based on the lowest quoted price. Owner, in its sole and absolute discretion, also reserves the right to waive any minor defects in the process and to accept the bid deemed to be in the County's best interest.

19.02 Owner, in its sole and absolute discretion, also reserves the right to assign a local business preference in a maximum amount of five (5) percent of the bid price pursuant to Taylor County Ordinance No. 2003-12.

19.03 More than one Bid for the same Work from an individual or entity under the same or different names will not be considered. Reasonable grounds for believing that any Bidder has an interest in more than one Bid for the Work may be cause for disqualification of that Bidder and the rejection of all Bids in which that Bidder has an interest.

19.04 In evaluating Bids, Owner will consider whether or not the Bids comply with the prescribed requirements, and such alternates, unit prices and other data, as may be requested in the Bid Form or prior to the Notice of Award.

19.05 In evaluating Bidders, Owner will consider the qualifications of Bidders and may consider the qualifications and experience of Subcontractors, Suppliers, and other individuals or entities proposed for those portions of the Work for which the identity of Subcontractors, Suppliers, and other individuals or entities must be submitted as provided in the Supplementary Conditions.

19.06 Owner may conduct such investigations as Owner deems necessary to establish the responsibility, qualifications, and financial ability of Bidders, proposed Subcontractors, Suppliers, individuals, or entities to perform the Work in accordance with the Contract Documents.

19.07 If the Contract is to be awarded, Owner will award the Contract to the Bidder whose Bid is in the best interests of the Project.

ARTICLE 20 - CONTRACT SECURITY AND INSURANCE

20.01 Article 5 of the General Conditions, as may be modified by the Supplementary Conditions, sets forth Owner's requirements as to performance and payment bonds and insurance. When the Successful Bidder delivers the executed Agreement to Owner, it shall be accompanied by such bonds.

20.02 All Proposals submitted require General Liability and Workmen's Compensation Insurance, and must include a Certificate of Insurance showing the coverage(s) required, listing Taylor County as an additional insured, or a sworn statement from an insurance agent, verifying that if the prospective respondent is awarded the bid, a Certificate of Insurance will be issued to the successful respondent within thirty (30) days of the acceptance of the proposal, in the amount stated. Also include the Declaration Page from the insurance policy, showing Workmen's Compensation Insurance on all employees working on the project. Any respondent, who does not furnish the required insurance documents within thirty (30) days after the bid award, is hereby advised that the bid will be given to the next lowest respondent who meets all proposal specifications. Workers' Compensation exemptions will be accepted upon providing a current certificate, Articles of Incorporation, and a signed Taylor County Workers' Compensation Hold Harmless Agreement. Any responder who does not furnish the required insurance documents will not be considered.

ARTICLE 21 - SIGNING OF AGREEMENT

21.01 When Owner gives a Notice of Award to the Successful Bidder, it shall be accompanied by the required number of unsigned counterparts of the Agreement with the other Contract Documents which are identified in the Agreement as attached thereto. Within 15 days thereafter, Successful Bidder shall sign and deliver the required number of counterparts of the Agreement and attached documents to Owner. Within ten days thereafter, Owner shall deliver one fully signed counterpart to Successful Bidder with a complete set of the Drawings with appropriate identification.

ARTICLE 22 - SALES AND USE TAXES

22.01 Owner is exempt from Florida state sales and use taxes on all Direct Purchased materials and equipment to be incorporated in the Work. Said taxes for such items shall not be included in the Bid. Refer to Paragraph SC-6.10 of the Supplementary Conditions for additional information.

22.02 Owner is exempt from payment of sales and compensating use taxes of the State of Florida and of cities and counties thereof on all materials to be incorporated into the Work which are Direct Purchased by Owner. Contractor purchases are not eligible for this exemption and such costs shall be accounted for within the Bid.

1. Owner will furnish the required certificates of tax exemption to Contractor for use in the purchase of Direct Purchased supplies and materials to be incorporated into the Work.
2. Owner's exemption does not apply to supplies, materials, or construction tools, machinery, equipment, or other property purchased by or leased by Contractor, or to supplies or materials not incorporated into the Work.

ARTICLE 23 - RETAINAGE

23.01 Provisions concerning Contractor's rights to deposit securities in lieu of retainage are set forth in the Agreement.

ARTICLE 24 - CONTRACTS TO BE ASSIGNED

24.01 Owner as "buyer" will execute a contract with the successful Bidder as "seller" for the procurement of goods and special services for Taylor County Sports Complex - Phase 3. The materials and equipment provided for in the procurement contract are to be furnished and delivered to the Site [or other location] for installation by Contractor. The said procurement contract will be assigned by Owner to Contractor as set forth in the Agreement. Contractor will accept the assignment and assume responsibility for the "seller", who will become a Subcontractor to Contractor.

24.02 Bidders may examine the contract documents for the procurement of goods and special services for Project at the Issuing Office.

BID FORM*Taylor County Sports Complex - Phase 3*2003-001-ENG**TABLE OF ARTICLES**

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ARTICLE 1 – BID RECIPIENT

1.01 This Bid is submitted to:

*Taylor County Board of County Commissioners
Clerk of Court
1st Floor Courthouse, Suite 102
108 North Jefferson St.
Perry, Florida 32348*

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 – BIDDER'S ACKNOWLEDGEMENTS

2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
---------------------	----------------------

_____	_____
_____	_____

- B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.
- C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.
- D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in SC-4.02, and (2) reports and drawings of Hazardous Environmental Conditions that have been identified in SC-4.06.
- E. Bidder has obtained and carefully studied (or accepts the consequences for not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.
- F. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- G. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- H. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
- I. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- K. Bidder will submit written evidence of its authority to do business in the state where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4 – FURTHER REPRESENTATIONS

4.01 Bidder further represents that:

- A. this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
- C. Bidder has not solicited or induced any individual or entity to refrain from bidding; and

- D. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

ARTICLE 5 – BASIS OF BID

5.01 Bidder will complete the Work in accordance with the Contract Documents for the following price(s):

Total Lump Sum Bid Price – Phase 3 _____ \$ _____
(words) (numerals)

Any and All specified cash allowances are included in the price(s) set forth above and have been computed in accordance with Paragraph 11.02 of the General Conditions.

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities, determined as provided in the Contract Documents.

Bidder also acknowledges that the award of this project or any portion thereof will be contingent upon the availability of funds. If funding is not available to award the project in its entirety, the Board of County Commissioners reserves the right to award portions thereof so as to remain within available funding. Such partial award will not relieve the Bidder from complying with the full requirements of the awarded portions as more specifically detailed within these specifications.

ARTICLE 6 – TIME OF COMPLETION

- 6.01** Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 14.07.B of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.
- 6.02** Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the Contract Times.

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are attached to and made a condition of this Bid:

- A. Required Bid security in the form of _____
- B. Certificate of Liability Insurance or Agency Statement
- C. Declaration Page form Workers' Compensation Insurance or Exemption Issued by the State of Florida
- D. Workers' Compensation Hold Harmless Agreement (Required when submitting a W.C. exemption)
- E. List of Proposed Subcontractors and portion of work provided (Include: Scope of proposed work, Value of work, % of total)
- F. List of Proposed Suppliers (Include: List of proposed supplies, Value of supplies, % of total)
- G. List of Project References
- H. Required Bidder Qualification Statement with Supporting Data (Licensure/Certification/Registration)

- I. Public Entity Crimes Affidavit, signed and notarized, as required by Chapter 287.133(3)(a), F.S.
- J. Affidavit of Non-Collusion

ARTICLE 8 – DEFINED TERMS

- 8.01** The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 9 – BID SUBMITTAL

- 9.01** This Bid submitted by:

If Bidder is:

An Individual

Name (typed or printed): _____

By: _____ (SEAL)
(Individual's signature)

Doing business as: _____

A Partnership

Partnership Name: _____ (SEAL)

By: _____
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): _____

A Corporation

Corporation Name: _____ (SEAL)

State of Incorporation: _____

Type (General Business, Professional, Service, Limited Liability): _____

By: _____
(Signature -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____ (CORPORATE SEAL)

Attest _____

Date of Authorization to do business in FLORIDA is ____ / ____ / ____.

A Joint Venture

Name of Joint Venture: _____

First Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of first joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Second Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of second joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Bidder's Business Address _____

Phone No. _____ Fax No. _____

SUBMITTED on _____, 20____.

State Contractor License No. _____. (If applicable)

HOLD HARMLESS, RELEASE AND INDEMNITY AGREEMENT

COMES NOW, _____, and after having obtained a State of Florida Workers' Compensation Certificate, a copy of which is attached hereto and marked Exhibit "A" and in Consideration of Taylor County having accepted the said Worker's Compensation exemption and Taylor County having agreed for me to proceed with the following project, to-wit:

*Taylor County Sports Complex – Phase 3
Taylor County, Florida*

Taylor County Sports Complex Phase 3 Contract: The intent of this contract is to secure all labor and equipment required for completion of Phase 3 of the Taylor County Sports Complex as more fully described within the project manual, construction plans and supplements.

1. I hereby agree to indemnify, hold harmless and defend Taylor County, Florida from any liability, claim, demand, action, cause of action, suit, loss, damage, expense, cost, attorney fee, settlement or judgment as a result of my being injured while performing the above project. I will not allow anyone to subcontract and no other person will be allowed on the job site.

2. I also hereby indemnify, hold harmless and release Taylor County, from any liability, claim, demand, action, cause of action, suit, loss, damage, expense, cost, settlement or judgment for any medical, dental, orthopedic, surgery or any expense as a result of any injury on said project.

3. I hereby release Taylor County from liability of whatever kind of nature as a result of any injury on the above project.

4. I hereby agree that venue of any litigation, as a result of this Hold Harmless Release and Indemnity Agreement shall be exclusively in Taylor County, Florida and the laws of the State of Florida shall govern.

5. I hereby agree that I have relied on the legal advice of my attorney and that I fully understand this agreement and I have voluntarily executed same.

DONE AND EXECUTED this _____ day of _____, 20__

WITNESS:

STATE OF FLORIDA
COUNTY OF _____

I hereby certify that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, _____, to me well known and known to me to be the individual described in and who executed the foregoing, and acknowledged before me that they executed the same freely and voluntarily for the purpose therein expressed.

Witness my hand and official seal this ____ day of _____, _____.

NOTARY PUBLIC

My Commission Expires: _____

Accepted by Taylor County, Florida this ____ day of _____, _____

By _____.

**SWORN STATEMENT UNDER SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract No. _____
for _____

2. This sworn statement is submitted by _____
(Name of entity submitting sworn statement)

Whose business address is _____
_____ and

(if applicable) its Federal Employer Identification Number (FEIN) is _____,
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn
statement: _____.)

3. My name is _____ and my relationship to the entity
name above is _____.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in Paragraph 287-133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court or record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

- a. A predecessor or successor of a person convicted of a public entity crime: or
- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(g)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The

term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity, nor affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989 AND (Please indicate which additional statement applies.)

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing office of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

(Signature)

(Date)

STATE OF FLORIDA

COUNTY OF _____

PERSONALLY APPEARED BEFORE ME, the undersigned authority, _____,
(Name of individual signing)

who, after first being sworn by me, affixed his/her signature in the space provided above on this _____ day

of _____, _____.

NOTARY PUBLIC

My commission expires: _____

NON-COLLUSION AFFIDAVIT

(STATE OF FLORIDA, COUNTY OF TAYLOR)

_____ being first duly sworn, deposes and says that:

- (1) He/She/They is/are the _____
(Owner, Partner, Officer, Representative or Agent)
of _____ the Bidder that has submitted the attached Bid;
- (2) He/She/They is/are fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
- (3) Such Bid is genuine and is not a collusive or sham Bid;
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Bid in connection with the Work for which the attached Bid has been submitted; or to refrain from Bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix any overhead, profit, or cost elements of the Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid Price or the Bid Price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the BIDDER or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

WitnessBy: _____
Signature_____
Witness_____
Print Name and Title

STATE OF FLORIDA, COUNTY OF _____)

On this the _____ day of _____, _____, before me, the undersigned Notary Public of the State of Florida, personally appeared (Name(s) of individual(s) who appeared before notary) _____ and whose name(s) is/are subscribed to the within Affidavit of Non-Collusion, and he/she/they acknowledge that he/she/they executed it.

WITNESS my hand and official seal.

Notary Public, State of Florida

NOTARY PUBLIC:

SEAL OF OFFICE:

(Name of Notary Public: Print, Stamp or type as commissioned)

____ Personally known to me, or

____ Did take an oath, or

____ Personal identification:

____ Did Not take an oath.

Type of Identification Produced

PART 2– CONTRACT FORMS

**AGREEMENT
BETWEEN OWNER AND CONTRACTOR FOR
CONSTRUCTION CONTRACT (STIPULATED PRICE)**

THIS AGREEMENT is by and between Taylor County Board of County Commisisoners (Owner) and _____

(Contractor).

Owner and Contractor, in consideration of the mutual covenants set forth herein, agree as follows:

ARTICLE 1 - WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Taylor County Sports Complex – Phase 3, Taylor County, Florida. This project consists of completing the remaining undeveloped portion of the planned Recreational Sports Complex located on North US HWY 19. Phase 3 of the Sports Complex will include construction of a softball field, a baseball field, associated appurtenances, irrigation and field/site lighting.

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

This project is to be bid as a lump sum project, with add/deduct items as specified on the Bid Proposal.

ARTICLE 3 - ENGINEER

3.01 The Project has been designed by:

Taylor County Engineering Division
201 East Green St.
Perry, Florida 32347

3.02 The Project will be administered by:

Taylor County Engineering Division
201 East Green Street
Perry, Florida 32347

(Engineer and Project Administrator), who is to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 - CONTRACT TIMES

4.01 Time of the Essence

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 Days to Achieve Substantial Completion and Final Payment

A. The Work will be substantially completed within 100 days after the date when the Contract Times commence to run as provided in Paragraph 2.03 of the General Conditions, and completed and ready for final payment in accordance with Paragraph 14.07 of the General Conditions within 120 days after the date when the Contract Times commence to run.

4.03 Liquidated Damages

A. Contractor and Owner recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner an amount consistent with Section 8-10 of the FDOT Standard Specifications for each day that expires after the time specified in Paragraph 4.02 for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner an amount consistent with Section 8-10 of the FDOT Standard Specifications for each day that expires after the time specified in Paragraph 4.02 for completion and readiness for final payment until the Work is completed and ready for final payment.

4.04 Correction Period/Warranty

A. The Correction Period specified in Paragraph 13.07 of the General Conditions is modified to require that all workmanship and materials furnished to complete this project shall be warranted for no less than a one-year period after the date of final acceptance.

ARTICLE 5 - CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraphs 5.01.A, 5.01.B, and 5.01.C below:

A. For all Work other than Unit Price Work, a Lump Sum of:

	(\$ <u> </u>)
(words)	(numerals)

All specific cash allowances are included in the above price and have been computed in accordance with paragraph 11.02 of the General Conditions.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 Submittal and Processing of Payments

A. Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 Progress Payments; Retainage

A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the 10th day of each month during performance of the Work as provided in Paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A

of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the General Conditions:

a. 90% percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, Owner, on recommendation of Engineer, may determine that as long as the character and progress of the Work remain satisfactory to them, there will be no additional retainage; and

b. 90% percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

2. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 90% percent of the Work completed, less such amounts as Engineer shall determine, or OWNER may withhold, in accordance with Paragraph 14.02.B.5 of the General Conditions and less Ten percent (10%) of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

6.03 Final Payment

A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

ARTICLE 7 - INTEREST

7.01 All moneys not paid when due as provided in Article 14 of the General Conditions shall bear interest at the rate of Zero percent (0%) per annum.

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions and (2) reports and drawings of a Hazardous Environmental Condition, if any, at the Site which has been identified in the Supplementary Conditions as provided in Paragraph 4.06 of the General Conditions.

E. Contractor has obtained and carefully studied (or assumes responsibility for doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or

which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.

F. Contractor does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.

I. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

J. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (pages 1 to 6, inclusive).
2. Performance and Payment bond.
3. Standard General Conditions.
4. Supplementary Conditions.
5. Specifications as listed in the table of contents of the Project Manual.
6. Drawings consisting of 19 sheets with each sheet bearing the following general title: Taylor County Sports Complex - Phase 3 [or] the Drawings listed on attached sheet index.
7. Addenda (numbers _____ to _____, inclusive).
8. Exhibits to this Agreement (enumerated as follows):
 - a. Contractor's Bid (pages _____ to _____, inclusive).
 - b. Documentation submitted by Contractor prior to Notice of Award (pages _____ to _____, inclusive).
 - c. Contractor's and Subcontractor's Valid Business/Contractor Licensing/Registration Information.
9. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
 - a. Notice to Proceed.

b. Work Change Directives.

c. Change Order(s).

B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 Assignment of Contract

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 Preference To State Residents

A. Chapter 2010-147, Section 50, Laws of Florida, providing for preference to residents of the State of Florida, is hereby made a part of this Contract: Each contract that is funded by state funds must contain a provision requiring the contractor to give preference to the employment of state residents in the performance of the work on the project if state residents have substantially equal qualifications to those of nonresidents. As used in this Section, the term "substantially equal qualifications" means the qualification of two or more persons among whom the employer cannot make a reasonable determination that the qualifications held by one person are better suited for the position than the qualifications held by the other person or persons.

10.06 Other Provisions

A. Venue for disputes arising from this contract shall be Taylor County, Florida.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement in duplicate. One counterpart each has been delivered to Owner and Contractor. All portions of the Contract Documents have been signed or identified by Owner and Contractor or on their behalf.

This Agreement will be effective on _____, 2013 (which is the Effective Date of the Agreement).

OWNER:

Taylor County Board of County Commissioners

By: Jack R. Brown

Title: County Administrator

[COUNTY SEAL]

Attest: Annie Mae Murphy

Title: Taylor County Clerk of Court

Address for giving notices:

108 North Jefferson St., Suite 102, Perry, FL 32347

OR

P.O. Box 620, Perry, FL 32348

(If Owner is a corporation, attach evidence of authority to sign. If Owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of Owner-Contractor Agreement.)

CONTRACTOR:

By: _____

Title: _____

[CORPORATE SEAL]

Attest: _____

Title: _____

Address for giving notices:

License No.: _____

(Where applicable)

Agent for service or process: _____

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

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32348

BID

Bid Due Date: June 18, 2013

Project (Brief Description Including Location): *Taylor County Sports Complex – Phase 3, Taylor County, Florida. This project consists of completing the remaining undeveloped portion of the planned Recreational Sports Complex located on North US HWY 19. Phase 3 of the Sports Complex will include construction of a softball field, a baseball field, associated appurtenances, irrigation and field/site lighting.*

BOND

Bond Number:

Date (Not later than Bid due date):

Penal Sum: _____

(Words)

(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER**SURETY**

Bidder's Name and Corporate Seal (Seal)

Surety's Name and Corporate Seal (Seal)

By: _____
Signature and Title

By: _____
Signature and Title
(Attach Power of Attorney)

Attest: _____
Signature and Title

Attest: _____
Signature and Title

Note: Above addresses are to be used for giving required notice.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder any difference between the total amount of Bidder's Bid and the total amount of the Bid of the next lowest, responsible Bidder who submitted a responsive Bid as determined by Owner for the work required by the Contract Documents, provided that:

- 1.1. If there is no such next Bidder, and Owner does not abandon the Project, then Bidder and Surety shall pay to Owner the penal sum set forth on the face of this Bond, and
- 1.2. In no event shall Bidder's and Surety's obligation hereunder exceed the penal sum set forth on the face of this Bond.

2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.

3. This obligation shall be null and void if:

- 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
- 3.2. All Bids are rejected by Owner, or
- 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).

4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable

promptness, identifying this Bond and the Project and including a statement of the amount due.

5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.

7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.

8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.

9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.

10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.

11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

PERFORMANCE BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32348

CONTRACT

Date:

Amount:

Description (Name and Location): *Taylor County Sports Complex – Phase 3, Taylor County, Florida. This project consists of completing the remaining undeveloped portion of the planned Recreational Sports Complex located on North US HWY 19. Phase 3 of the Sports Complex will include construction of a softball field, a baseball field, associated appurtenances, irrigation and field/site lighting.*

BOND

Bond Number:

Date (Not earlier than Contract Date):

Amount:

Modifications to this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Performance Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

Company:

Signature: _____ (Seal)

Name and Title:

SURETY

(Seal)

Surety's Name and Corporate Seal

By:

Signature and Title

(Attach Power of Attorney)

Attest:

Signature and Title

(Space is provided below for signatures of additional parties, if required.)

CONTRACTOR AS PRINCIPAL

Company:

Signature: _____ (Seal)

Name and Title:

SURETY

(Seal)

Surety's Name and Corporate Seal

By:

Signature and Title

(Attach Power of Attorney)

Attest:

Signature and Title:

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner for the performance of the Contract, which is incorporated herein by reference.
2. If Contractor performs the Contract, Surety and Contractor have no obligation under this Bond, except to participate in conferences as provided in Paragraph 3.1.
3. If there is no Owner Default, Surety's obligation under this Bond shall arise after:
 - 3.1. Owner has notified Contractor and Surety, at the addresses described in Paragraph 10 below, that Owner is considering declaring a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than 15 days after receipt of such notice to discuss methods of performing the Contract. If Owner, Contractor and Surety agree, Contractor shall be allowed a reasonable time to perform the Contract, but such an agreement shall not waive Owner's right, if any, subsequently to declare a Contractor Default; and
 - 3.2. Owner has declared a Contractor Default and formally terminated Contractor's right to complete the Contract. Such Contractor Default shall not be declared earlier than 20 days after Contractor and Surety have received notice as provided in Paragraph 3.1; and
 - 3.3. Owner has agreed to pay the Balance of the Contract Price to:
 1. Surety in accordance with the terms of the Contract;
 2. Another contractor selected pursuant to Paragraph 4.3 to perform the Contract.
4. When Owner has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:
 - 4.1. Arrange for Contractor, with consent of Owner, to perform and complete the Contract; or
 - 4.2. Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or
 - 4.3. Obtain bids or negotiated proposals from qualified contractors acceptable to Owner for a contract for performance and completion of the Contract, arrange for a contract to be prepared for execution by Owner and Contractor selected with Owner's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Contract, and pay to Owner the amount of damages as described in Paragraph 6 in excess of the Balance of the Contract Price incurred by Owner resulting from Contractor Default; or
 - 4.4. Waive its right to perform and complete, arrange for completion, or obtain a new contractor and with reasonable promptness under the circumstances:
 1. After investigation, determine the amount for which it may be liable to Owner and, as soon as practicable after the amount is determined, tender payment therefor to Owner; or
 2. Deny liability in whole or in part and notify Owner citing reasons therefor.
5. If Surety does not proceed as provided in Paragraph 4 with reasonable promptness, Surety shall be deemed to be in default on this Bond 15 days after receipt of an additional written notice from Owner to Surety demanding that Surety perform its obligations under this Bond, and Owner shall be entitled to enforce any remedy available to Owner. If Surety proceeds as provided in Paragraph 4.4, and Owner refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice Owner shall be entitled to enforce any remedy available to Owner.
6. After Owner has terminated Contractor's right to complete the Contract, and if Surety elects to act under Paragraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to Owner shall not be greater than those of Contractor under the Contract, and the responsibilities of Owner to Surety shall not be greater than those of Owner under the Contract. To a limit of the amount of this Bond, but subject to commitment by Owner of the Balance of the Contract Price to mitigation of costs and damages on the Contract, Surety is obligated without duplication for:
 - 6.1. The responsibilities of Contractor for correction of defective Work and completion of the Contract;
 - 6.2. Additional legal, design professional, and delay costs resulting from Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and
 - 6.3. Liquidated damages, or if no liquidated damages are specified in the Contract, actual damages caused by delayed performance or non-performance of Contractor.
7. Surety shall not be liable to Owner or others for obligations of Contractor that are unrelated to the Contract, and the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than Owner or its heirs, executors, administrators, or successors.
8. Surety hereby waives notice of any change, including changes of time, to Contract or to related subcontracts, purchase orders, and other obligations.
9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the Work or part of the Work is located and shall be instituted within two years after Contractor Default or within two years after Contractor ceased working or within two years after Surety refuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
10. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the address shown on the signature page.
11. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.
12. Definitions.
 - 12.1 Balance of the Contract Price: The total amount payable by Owner to Contractor under the Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by Owner in settlement of insurance or other Claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Contract.
 - 12.2. Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.
 - 12.3. Contractor Default: Failure of Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Contract.
 - 12.4. Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or comply with the other terms thereof.

FOR INFORMATION ONLY – Name, Address and Telephone
 Surety Agency or Broker
 Owner's Representative (engineer or other party)

PAYMENT BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

SURETY (Name and Address of Principal Place of Business):

OWNER (Name and Address):

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
108 NORTH JEFFERSON ST.
PERRY FL, 32348

CONTRACT

Date:

Amount:

Description (Name and Location): *Taylor County Sports Complex – Phase 3, Taylor County, Florida. This project consists of completing the remaining undeveloped portion of the planned Recreational Sports Complex located on North US HWY 19. Phase 3 of the Sports Complex will include construction of a softball field, a baseball field, associated appurtenances, irrigation and field/site lighting.*

BOND

Bond Number:

Date (Not earlier than Contract Date):

Amount:

Modifications to this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Payment Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

Company:

Signature: _____ (Seal)

Name and Title:

SURETY

(Seal)

Surety's Name and Corporate Seal

By:

Signature and Title

(Attach Power of Attorney)

(Space is provided below for signatures of additional parties, if required.)

Attest:

Signature and Title

CONTRACTOR AS PRINCIPAL

Company:

Signature: _____ (Seal)

Name and Title:

SURETY

(Seal)

Surety's Name and Corporate Seal

By:

Signature and Title

(Attach Power of Attorney)

Attest:

Signature and Title:

EJCDC No. C-615 (2002 Edition)

Originally prepared through the joint efforts of the Surety Association of America, Engineers Joint Contract Documents Committee, the Associated General Contractors of America, the American Institute of Architects, the American Subcontractors Association, and the Associated Specialty Contractors.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner to pay for labor, materials, and equipment furnished by Claimants for use in the performance of the Contract, which is incorporated herein by reference.
2. With respect to Owner, this obligation shall be null and void if Contractor:
 - 2.1. Promptly makes payment, directly or indirectly, for all sums due Claimants, and
 - 2.2. Defends, indemnifies, and holds harmless Owner from all claims, demands, liens, or suits alleging non-payment by Contractor by any person or entity who furnished labor, materials, or equipment for use in the performance of the Contract, provided Owner has promptly notified Contractor and Surety (at the addresses described in Paragraph 12) of any claims, demands, liens, or suits and tendered defense of such claims, demands, liens, or suits to Contractor and Surety, and provided there is no Owner Default.
3. With respect to Claimants, this obligation shall be null and void if Contractor promptly makes payment, directly or indirectly, for all sums due.
4. Surety shall have no obligation to Claimants under this Bond until:
 - 4.1. Claimants who are employed by or have a direct contract with Contractor have given notice to Surety (at the addresses described in Paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and, with substantial accuracy, the amount of the claim.
 - 4.2. Claimants who do not have a direct contract with Contractor:
 1. Have furnished written notice to Contractor and sent a copy, or notice thereof, to Owner, within 90 days after having last performed labor or last furnished materials or equipment included in the claim stating, with substantial accuracy, the amount of the claim and the name of the party to whom the materials or equipment were furnished or supplied, or for whom the labor was done or performed; and
 2. Have either received a rejection in whole or in part from Contractor, or not received within 30 days of furnishing the above notice any communication from Contractor by which Contractor had indicated the claim will be paid directly or indirectly; and
 3. Not having been paid within the above 30 days, have sent a written notice to Surety and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and enclosing a copy of the previous written notice furnished to Contractor.
5. If a notice by a Claimant required by Paragraph 4 is provided by Owner to Contractor or to Surety, that is sufficient compliance.
6. When a Claimant has satisfied the conditions of Paragraph 4, the Surety shall promptly and at Surety's expense take the following actions:
 - 6.1. Send an answer to that Claimant, with a copy to Owner, within 45 days after receipt of the claim, stating the amounts that are undisputed and the basis for challenging any amounts that are disputed.
 - 6.2. Pay or arrange for payment of any undisputed amounts.
7. Surety's total obligation shall not exceed the amount of this Bond, and the amount of this Bond shall be credited for any payments made in good faith by Surety.
8. Amounts owed by Owner to Contractor under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any performance bond. By Contractor furnishing and Owner accepting this Bond, they agree that all funds earned by Contractor in the performance of the Contract are dedicated to satisfy obligations of Contractor and Surety under this Bond, subject to Owner's priority to use the funds for the completion of the Work.
9. Surety shall not be liable to Owner, Claimants, or others for obligations of Contractor that are unrelated to the Contract. Owner shall not be liable for payment of any costs or expenses of any Claimant under this Bond, and shall have under this Bond no obligations to make payments to, give notices on behalf of, or otherwise have obligations to Claimants under this Bond.
10. Surety hereby waives notice of any change, including changes of time, to the Contract or to related Subcontracts, purchase orders and other obligations.
11. No suit or action shall be commenced by a Claimant under this Bond other than in a court of competent jurisdiction in the location in which the Work or part of the Work is located or after the expiration of one year from the date (1) on which the Claimant gave the notice required by Paragraph 4.1 or Paragraph 4.2.3, or (2) on which the last labor or service was performed by anyone or the last materials or equipment were furnished by anyone under the Construction Contract, whichever of (1) or (2) first occurs. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
12. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the addresses shown on the signature page. Actual receipt of notice by Surety, Owner, or Contractor, however accomplished, shall be sufficient compliance as of the date received at the address shown on the signature page.
13. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory Bond and not as a common law bond.
14. Upon request of any person or entity appearing to be a potential beneficiary of this Bond, Contractor shall promptly furnish a copy of this Bond or shall permit a copy to be made.
15. DEFINITIONS
 - 15.1. Claimant: An individual or entity having a direct contract with Contractor, or with a first-tier subcontractor of Contractor, to furnish labor, materials, or equipment for use in the performance of the Contract. The intent of this Bond shall be to include without limitation in the terms "labor, materials or equipment" that part of water, gas, power, light, heat, oil, gasoline, telephone service, or rental equipment used in the Contract, architectural and engineering services required for performance of the Work of Contractor and Contractor's Subcontractors, and all other items for which a mechanic's lien may be asserted in the jurisdiction where the labor, materials, or equipment were furnished.
 - 15.2. Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.
 - 15.3. Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or comply with the other terms thereof.

FOR INFORMATION ONLY – Name, Address and Telephone
Surety Agency or Broker:
Owner's Representative (engineer or other party):

Supplementary Conditions

These Supplementary Conditions amend or supplement the Standard General Conditions of the Construction Contract (No. C-700, 2002 Edition) and other provisions of the Contract Documents as indicated below. All provisions which are not so amended or supplemented remain in full force and effect.

The terms used in these Supplementary Conditions have the meanings stated in the General Conditions. Additional terms used in these Supplementary Conditions have the meanings stated below, which are applicable to both the singular and plural thereof.

SC-2.02 Delete Paragraph 2.02.A in its entirety and insert the following:

- A. Owner shall furnish to Contractor up to five printed or hard copies of the Drawings and Project Manual. Additional copies will be furnished upon request at the cost of reproduction.*

SC-4.06 Delete Paragraphs 4.06.A and 4.06.B in their entirety and insert the following:

- A. No reports on drawings related to Hazardous Environmental Conditions are known to Owner or Engineer.*
- B. Not Used.*

SC-5.04 Add the following new paragraph immediately after Paragraph 5.04.B:

- C. The limits of liability for the insurance required by Paragraph 5.04 of the General Conditions shall provide coverage for not less than the following amounts or greater where required by Laws and Regulations:*
- 1. Workers' Compensation, and related coverages under Paragraphs 5.04.A.1 and A.2 of the General Conditions:*

<i>a. State</i>	<i>Statutory</i>
<i>b. Applicable Federal (e.g., Longshoreman's)</i>	<i>Statutory</i>
<i>c. Employer's Liability</i>	<i>\$100,000</i>
 - 2. Contractor's General Liability under Paragraphs 5.04.A.3 through A.6 of the General Conditions which shall include completed operations and product liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Contractor:*

<i>a. General Aggregate</i>	<i>\$1,000,000</i>
<i>b. Products – Completed Operations Aggregate</i>	<i>\$1,000,000</i>
<i>c. Personal and Advertising Injury</i>	<i>\$1,000,000</i>
<i>d. Each Occurrence (Bodily Injury and Property Damage)</i>	<i>\$1,000,000</i>
<i>e. Property Damage liability insurance will provide Explosion, Collapse, and Under-ground coverages where applicable.</i>	
<i>f. Excess or Umbrella Liability</i>	
<i>1) General Aggregate</i>	<i>\$1,000,000</i>
<i>2) Each Occurrence</i>	<i>\$1,000,000</i>

3. *Automobile Liability under Paragraph 5.04.A.6 of the General Conditions:*

- | | | |
|----|---------------------------------|--------------------|
| a. | <i>Bodily Injury:</i> | |
| | 1) <i>Each person</i> | <i>\$1,000,000</i> |
| | 2) <i>Each Accident</i> | <i>\$1,000,000</i> |
| b. | <i>Property Damage:</i> | |
| | 1) <i>Each Accident</i> | <i>\$ 500,000</i> |
| c. | <i>Combined Single Limit of</i> | <i>\$1,000,000</i> |

4. *The Contractual Liability coverage required by Paragraph 5.04.B.4 of the General Conditions shall provide coverage for not less than the following amounts:*

- | | | |
|----|----------------------------|--------------------|
| a. | <i>Bodily Injury:</i> | |
| | 1) <i>Each Accident</i> | <i>\$1,000,000</i> |
| | 2) <i>Annual Aggregate</i> | <i>\$1,000,000</i> |
| b. | <i>Property Damage:</i> | |
| | 1) <i>Each Accident</i> | <i>\$1,000,000</i> |
| | 2) <i>Annual Aggregate</i> | <i>\$1,000,000</i> |

5.04.B.1. Additional Insureds:

Taylor County Board of County Commissioners

SC-6.06 Add a new paragraph immediately after Paragraph 6.06.G:

- H. *The Contractor shall not award work valued at more than fifty (50%) percent of the Contract Price to Subcontractor(s), without prior written approval of the Owner.*

SC-6.10 Add a new paragraph immediately after Paragraph 6.10.A:

- B. *Owner is exempt from payment of sales and compensating use taxes of the State of Florida and of cities and counties thereof on all materials to be incorporated into the Work which are Direct Purchased by Owner.*
1. *Owner will furnish the required certificates of tax exemption to Contractor for use in the purchase of Direct Purchased supplies and materials to be incorporated into the Work.*
 2. *Owner's exemption does not apply to supplies, materials, or construction tools, machinery, equipment, or other property purchased by or leased by Contractor, or to supplies or materials not incorporated into the Work.*

SC-6.13

Permits secured from the County, City, Florida Department of Transportation, Florida Department of Health, Suwannee River Water Management District, Army Corp of Engineers or the Florida Department of Environmental Protection and specific requirements shall be strictly adhered to, including all requirements for the protection of wetlands and Manatees, if applicable.

SC-9.03.A. Add the following language at the end of paragraph 9.03.A:

1. *The County will provide Project Representative services for this project. All work performed for this project shall be inspected by an authorized representative of the Board of County Commissioners of Taylor County on a five day, 8:00 a.m. ~ 5:00 p.m., Monday through Friday work week, excluding County-designated holidays. If weekend work becomes necessary, it must be authorized by the County's representative at least three days prior to scheduling of such work.*
 - a. *The authorized representative shall be given no less than 24 hours prior notice of the expected time and date of pertinent aspects of this project to include, but not be limited to, concrete pours, material deliveries, lane closures etc.*
 - b. *The following individuals, in the listed order, will be the responsible agent(s) for the County:*

*Jack R. Brown, County Administrator
David Parker, Project Manager
Kenneth Dudley, County Engineer*

SC-14.02.A.3 Add the following language at the end of paragraph 14.02.A.3:

No payments will be made that would deplete the retainage, place in escrow any funds that are required for retainage, or invest the retainage for the benefit of the Contractor.

SC-14.02.C.1. Delete Paragraph 14.02.C.1 in its entirety and insert the following in its place:

1. *The Application for Payment with Engineer's recommendations will be presented to the County for consideration. If the County finds the Application for Payment acceptable, the recommended amount less any reduction under the provisions of Paragraph 14.02.D will become due thirty days after the Application for Payment is presented to the County, and the County will make payment to the Contractor.*

SC-16

The venue for all disputes shall be Taylor County, Florida.

3-b

R E S O L U T I O N

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **GENERAL FUND** for the fiscal period ending September 30, 2013, to be in excess of the advertised budget.

BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2013.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
\$60,000	001-3343907	Artificial Reef Grant
\$60,000	0476-53401	Contractual Services
\$ 3,000	0476-55210	Petroleum Products
\$(3,000)	9001-59915	General FD-Reserve for Capital

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they do approve as provided by law this resolution this 21st day of May 2013, at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2013 with a motion by Commissioner _____, seconded by Commissioner _____, and carried unanimously.

Annie Mae Murphy, Clerk-Auditor

Chairman

(\$60,000 grant for Buckeye Reef plus \$3,000 County Match)

(New Grant for 2013 FY)

DETAIL BUDGET REQUEST
2012-2013 FISCAL YEAR

DEPARTMENT: FBIP Artificial Reef Construction Grant - Buckeye Artificial Reef Site
August 6, 2012

Expenditure

<u>Account #</u>	<u>Account Description</u>	<u>Amount</u>
53401	Contractual Services	\$60,000
	Deployment of pre-fabricated concrete cubes at the Buckeye Artificial Reef	
55210	Petroleum Products	\$3,000
	Reimbursement of fuel costs for monitoring and assisting with the reef construction	

Total Budget Request \$63,000

PLEASE NOTE THE GRANT WILL BE IN THE AMOUNT OF \$60,000 WITH A MATCH OF \$3,000 FOR A TOTAL PROJECT COST OF \$63,000

subsequent
to
To Amend OCT 1, 2012
(2012/2013 Budget)

(New) Dept # 476 Pending



Florida Fish
and Wildlife
Conservation
Commission

Commissioners

Kenneth W. Wright
Chairman
Winter Park

Kathy Barco
Vice Chairman
Jacksonville

Ronald M. Bergeron
Fort Lauderdale

Richard A. Corbett
Tampa

Aliese P. "Lissa" Priddy
Immokalee

Charles W. Roberts III
Tallahassee

Brian S. Yablonski
Tallahassee

Executive Staff

Nick Wiley
Executive Director

Greg Holder
Assistant Executive Director

Karen Ventimiglia
Chief of Staff

Division of Marine
Fisheries Management

Jessica McCawley
Director

(850) 487-0554
(850) 487-4847 FAX

Managing fish and wildlife
resources for their long-term
well-being and the benefit
of people.

620 South Meridian Street
Tallahassee, Florida
32399-1600
Voice: (850) 488-4676

Hearing/speech-impaired:
(800) 955-8771 (T)
(800) 955-8770 (V)

MyFWC.com

July 12, 2012

Frederic Vose
Taylor County
203 Forest Park Drive
Perry, FL 32348

RE: Notice of Conceptual Approval for Artificial Reef Funding during FY 2012-2013
Grant No. FWC-12106

Dear Mr. Vose:

This letter constitutes conceptual approval of a \$60,000 fiscal year 2012-2013 artificial reef grant request for the deployment of at least 25 concrete, concrete and steel modular units, or other suitable concrete artificial reef materials at a depth of 48 ft. within the Buckeye Reef Site Artificial Reef Site.

Grant number FWC-12106 has been assigned to your project and Mr. Bill Horn has been assigned as contract manager. Mr. Horn has begun drafting the [REDACTED] contract agreement documents. The project must be completed by August 21, 2013.

The funding source for your grant is anticipated to be revenues from saltwater fishing licenses which are placed in the Marine Resources Conservation Trust Fund.

Artificial reef program staff look forward to working closely with you to ensure successful completion of this project. Please don't hesitate to call Mr. Bill Horn at 850-617-9634 if you have any questions.

Sincerely,

Jon W. Dodrill for

Jon W. Dodrill, Environmental Administrator
Florida Artificial Reef Program

JWD/kjm

*Rec'd
this
5/2/13
rec'd
on 5/2/13*

**TAYLOR COUNTY ARTIFICIAL REEF
CONSTRUCTION PROJECT 2012-2013**

GRANT AGREEMENT

THIS GRANT AGREEMENT is entered into by and between the FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION, whose address is 620 South Meridian Street, Tallahassee, Florida 32399-1600, hereafter "COMMISSION," and the TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS whose address is 201 E. Green Street, Perry, Florida 32347, hereafter "GRANTEE."

WHEREAS, this COMMISSION grant is authorized and awarded under 68A-2.015 and 68E-9 Florida Administrative Code;

NOW THEREFORE, the COMMISSION and the GRANTEE, for the considerations hereafter set forth, agree as follows:

1. **PROJECT DESCRIPTION.** The GRANTEE shall perform the project activities and specific responsibilities and obligations as set forth in the Scope of Work attached hereto and made a part hereof as Attachment A.
2. **PERFORMANCE.** The GRANTEE shall perform the activities described in the Scope of Work in a proper and satisfactory manner. Any and all equipment, products or materials necessary or appropriate to perform under this Agreement shall be supplied by the GRANTEE. The GRANTEE shall be licensed as necessary to perform under this Agreement as may be required by law, rule, or regulation, and shall provide evidence of such compliance to the COMMISSION upon request. The GRANTEE shall procure all supplies, pay all charges, fees, taxes and incidentals that may be required for the completion of this Agreement. By acceptance of this Agreement, the GRANTEE warrants that it has the capability in all respects to fully perform the grant requirements and the integrity and reliability that will assure good-faith performance as a responsible grant recipient.
3. **TERM.** This Agreement shall be effective upon execution by the last party to do so. The Agreement shall begin on signature and shall end August 31, 2013, inclusive. **All construction described in Attachment A, Scope of Work, must be completed no later than August 21, 2013.** The GRANTEE shall not be eligible for reimbursement for grant activities performed prior to the begin date of this Agreement nor after August 21, 2013 except for an unanticipated delay justifying a short term extension until August 31, 2013 as described in paragraph 4.
4. All artificial reef construction must be completed by August 21, 2013. A one-time short term time extension of up to ten (10) days (through the Agreement end date of August 31, 2013) may be authorized in writing by the Commission's Contract Manager under the following conditions: a) documented hazardous weather and sea conditions do not allow for the safe deployment of reef materials offshore or, b) unanticipated documented equipment malfunction on the transport vessel or accompanying tug or at the shore-side loading area results in an

unexpected short term delay. In both situations a) and b), the reef material must either be at the staging area ready for immediate loading on the transport vessel or already loaded and ready for transport and deployment as of August 21, 2013. Advance planning that avoids dependence on a favorable weather window during the final days of the project is strongly encouraged. All request for bid packages from the Grantee to subcontractors must include language that specifies a completion date that ensures all materials will be in the water by August 21, 2013. Subcontracts with completion dates even earlier than August 21, 2013 to provide an additional buffer are strongly encouraged.

5. **COMPENSATION.** As consideration for the GRANTEE's performance under the terms of this Agreement, the COMMISSION shall pay the GRANTEE: on a cost reimbursement basis in an amount not to exceed \$60,000. The GRANTEE shall be required to provide a minimum matching contribution of \$3,000 of the total project costs. In addition to the required \$3,000 match, the GRANTEE shall be responsible for all project costs in excess of \$63,000.

6. The GRANTEE shall be compensated on a cost reimbursement basis in accordance with Comptroller Contract Payment Requirements as shown in the Department of Financial Services, Bureau of Auditing, "Reference Guide for State Expenditures". The cost reimbursement requirements section of the Reference Guide is attached hereto and made a part hereof as Attachment B.

7. **PAYMENTS.** The COMMISSION shall pay the GRANTEE for satisfactory performance upon submission of invoices, accompanied by required reports or deliverables, and after acceptance of services and deliverables in writing by the Commission's Project Manager. Each invoice shall include the COMMISSION Agreement Number and the GRANTEE's Federal Employer Identification (FEID) Number. An original and two (2) copies of the invoice shall be submitted. The COMMISSION shall not provide advance payment. All bills for amounts due under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.

8. Invoices submitted by the GRANTEE for reimbursement shall be for 100% of actual project costs and submitted following successful completion of the artificial reef project described in Attachment A, Scope of Work.

9. A final invoice must be received by the COMMISSION no later than October 15, 2013 to assure availability of funds for payment. A timely reimbursement request following completion of actual field operations is strongly encouraged.

10. No travel expenses are authorized under the terms of this Agreement.

11. The COMMISSION shall make payment to the GRANTEE for an amount of the total project eligible cost less the \$3,000 match, not to exceed \$60,000 of approved invoiced costs. The \$3,000 of invoice costs not reimbursed by the COMMISSION shall represent the GRANTEE's matching contribution.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed through their duly authorized signatories on the day and year last written below.

**TAYLOR COUNTY
BOARD OF COUNTY COMMISSIONERS**

By: [Signature]
(Authorized Signatory*)

Patricia Patterson, Chair
(Print Signatory's Name and Title)

Date: 11/5/12

**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**

By: [Signature]
Director, Division of Marine Fisheries
or Designee

Date: 11-16-12

Taylor County
(Grantee)
201 E. Green Street
(Address)
Perry, FL 32347
(City, State, and Zip Code)

59-6000879
(Federal Employer Identification Number)

Approved as to form and legality:

[Signature]
FWC Attorney

Reimbursement Check Remittance Address:

201 E. Green Street
(Address)
Perry, FL 32347
(City, State, and Zip Code)

*If someone other than the Chairman signs this Agreement, a statement or other document authorizing that person to sign the Agreement on behalf of the County must accompany the Agreement.

3-D

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Florida Municipal Insurance Trust Application for Safety Program
Premium Credit



MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue: Application for Safety Program premium credit of 2%.

Recommended Action: Sign to certify that Taylor County's Safety Program meets all the provisions provided for in Florida Statute 440.1025.

Fiscal Impact: Without a Safety Program the County would lose the premium credit of 2% on the workers compensation insurance policy renewal for 2014.

Budgeted Expense: \$0.00

Submitted By: Marcella F. Bridier, Human Resources Director

Contact: Marcella F. Bridier, Human Resources Director

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Our workers compensation carrier, the Florida Municipal Insurance Trust, gives us a 2% premium credit on our annual workers compensation insurance renewal rates because we have a workplace safety program in compliance with Florida Statute 440-1025.

Options:

Attachments: Certification of Employer Workplace Safety Program
Premium Credit

**CERTIFICATION OF EMPLOYER WORKPLACE
SAFETY PROGRAM PREMIUM CREDIT**

Employer Name: Taylor County Board of County Commissioners

Name of Contact Person: _____ Telephone #: _____

Policy #: FMIT# 0593 Effective Date of Policy: October 1, 2013

I am submitting a copy of my workplace safety program that meets the requirements of Section 440.1025, Florida Statutes. I certify that this safety program has been implemented in my workplace and is being maintained as submitted to my carrier.

This is to certify that my workplace safety program meets or exceeds the following provisions as provided for in Section 440.1025, Florida Statutes:

- | | |
|---|-----------------------------|
| 1) Written safety policy and safety rules | 5) First aid |
| 2) Safety inspections | 6) Accident investigation |
| 3) Preventative maintenance | 7) Necessary Record Keeping |
| 4) Safety training | |

The workplace safety program and application I am submitting for the purpose of obtaining a premium credit do not contain any misleading or untrue information. I am aware that I may be subject to an on-site inspection by my carrier, for the purpose of validating the accuracy of this information.

I am aware that if I knowingly and willfully falsify or conceal a material fact, make a false, fictitious or fraudulent statement or representation; or make or use any false document knowing the document to contain any false, fictitious or fraudulent entry or statement to my carrier of workers compensation insurance under Section 442, Florida Statutes, I will be guilty of a misdemeanor of the second degree, punishable as provided in sections 775.082 or 775.083, Florida Statutes, and will be subject further to a penalty in the amount of \$500 a day, not to exceed \$50,000 for each occurrence; and

I am also aware that if I, in any matter within the jurisdiction of the division, knowingly and willfully falsify or conceal a material fact, make any false, fictitious, or fraudulent statement or representation, or make or use any false document, knowing the same to contain any false, fictitious, or fraudulent entry, that I commit a misdemeanor of the second degree, punishable as provided in sections 775.082 or 775.083, Florida Statutes. Moreover, I understand that an employer who commits such an act will be subject further to a penalty in the amount of \$500 a day, not to exceed \$50,000 for each occurrence.

Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.

State of Florida
County of _____

Sworn to, or affirmed, and subscribed before me

this _____ day of _____
20 _____, by _____

(Signature)

(Print Name and Title)

(Date)

(Signature of Notary)

(Expiration Date and Number)

(NC3011)

Form SAFETY 09-3

North

3E

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Florida Municipal Insurance Trust Application for Drug-Free Workplace Premium Credit Program



MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue: Application for Drug-free workplace premium credit of 5%

Recommended Action: Sign to certify that all *newly hired* employees are drug tested and are drug tested again if and when circumstances warrant, per Florida Statute 440-102.

Fiscal Impact: Without a drug free workplace the County would lose the premium credit of 5% on the workers compensation insurance policy renewal for 2014.

Budgeted Expense: \$0.00

Submitted By: Marcella F. Bridier, Human Resources Director

Contact: Marcella F. Bridier, Human Resources Director

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Our workers compensation carrier, the Florida Municipal Insurance Trust, gives us a 5% premium credit on our annual workers compensation insurance renewal rates because we have a drug free workplace in compliance with Florida Statute 440-102.

Options:

Attachments: Application for Drug-Free Workplace Premium Credit

APPLICATION FOR DRUG-FREE WORKPLACE PREMIUM CREDIT PROGRAM

Name of Member: Taylor County Board of County Commissioners (FMIT 0593)Date Program Implemented: June 1, 1994

2013/2014

I. TESTING:

Procedures for drug testing have been established and/or drug testing has been conducted in the following areas:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Job applications | <input checked="" type="checkbox"/> Routine fitness for duty |
| <input checked="" type="checkbox"/> Reasonable suspicion | <input checked="" type="checkbox"/> Follow-up to Employee Assistance Program |

II. NOTICE OF MEMBER'S DRUG TESTING POLICY:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Copy to all employees prior to testing | <input checked="" type="checkbox"/> Show notice of drug testing on vacancy announcements |
| <input checked="" type="checkbox"/> Posted on employer's premises or | <input checked="" type="checkbox"/> Copies available in personnel office other suitable locations. |
| <input checked="" type="checkbox"/> Copy to job applicants prior to testing | <input type="checkbox"/> No notice required because the employer had a drug testing program in place prior to July 1, 1990 |
| <input checked="" type="checkbox"/> General notice given 60 days prior to testing | |

III. EDUCATION:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Resource file on Providers | <input checked="" type="checkbox"/> Education |
| <input checked="" type="checkbox"/> Employee Assistance Program | |

IV. NAME OF MEDICAL REVIEW OFFICER: Doctors Laboratory, Inc. Dr. Donald Freedman

A. Name of approved Agency for Health Care Administration Lab or United States Department of Health and Human Services Certified Laboratory:
Doctor's Laboratory

B. Phone #: (229) 244-4468

P.O. Box 2658

C. Address: Valdosta, GA 31602

SPECIAL NOTE: ALL ITEMS MUST BE COMPLIED WITH IN ORDER TO BE ELIGIBLE FOR THE CREDIT.

Your certification is subject to physical verification by the insurer. Your policy is subject to additional premium for reimbursement of premium credit, and cancellation provisions of the policy if it is determined that you misrepresented your compliance with Florida law.

Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.

Taylor County Board of
County Commissioners

Member Name

Date

* Elected Official or Other Official

Title

THE ABOVE SIGNED CERTIFIES THAT THIS INFORMATION IS A TRUE AND FACTUAL DEPICTION OF THEIR CURRENT PROGRAM.

*Application must be signed by an elected official or other official.

Notary Public's Signature

Date

Exp. of Commission

N

DRUG-FREE WORKPLACE PROGRAM INFORMATION

Please find in this packet your 2013-2014 Application for the Drug-Free Program. In order to maintain the 5% workers' compensation premium credit this program offers, **the application must be recertified on an annual basis**. In addition to completing and returning the application there are a number of other requirements that must be maintained in order to be compliant.

A written Drug-Free Policy must be developed and maintained. Some of the key points that must be addressed in any formal Drug-Free Policy are as follows:

1. A general statement of policy.
2. Describe the type of testing that is required.
3. Outline the repercussions of a positive confirmed result or refusal to comply.
4. Reference the drug testing statute and rules.
5. Advise that test results are to be kept confidential.
6. A procedure for the employee to report the use of drugs, which may affect the result of a drug test.
7. A list of the most common drugs or medications that can alter a drug test.
8. Name, address, and telephone number of local rehabilitation programs.
9. Outline the individual's right to explain the test results and their rights to contest the results with the Judge of Compensation claims.
10. A statement advising the applicant of their responsibility to notify the laboratory in question if any legal action is taken.
11. A list of all drugs that will be tested for, by brand name, common name and chemical name.
12. Define any rights the individual has under a collective bargaining agreement or other laws or contracts.
13. Notification – the individual has the right to consult a testing laboratory for information about medications that could affect a drug test.
14. Notice of a Drug-Free workplace on any help wanted advertisements.
15. Entire policy must be posted on premises where it can be inspected by the public during regular business hours.

All newly hired employees must be tested and employees that are required to have an annual physical examination, as part of their employment, should be tested at that time as well. Other current employees are to be tested when circumstances warrant. The employer is required to maintain and make available for inspection all supporting documentation. For additional information, please contact your Loss Control Representative.

You may also refer to 440-102 F.S. for additional information on the Drug-Free program.

FMIT# 0593

3-F

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Equal Employment Opportunity Commission Plan

MEETING DATE REQUESTED:

Monday, May 21, 2013

Statement of Issue: Requesting the Board approve the new Equal Employment Opportunity Plan

Recommended Action: Requesting the Board approve the new Equal Employment Opportunity Plan

Fiscal Impact: \$0.00

Budgeted Expense: \$0.00

Submitted By: Marcella Bridier

Contact: Marcella Bridier

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Current EEOC policy has a sunset date of May 19, 2013. Taylor County is a member of the Florida Association of Counties Trust (FACT). Our "Just Call" attorney recommends we adopt the language found in the attached, updated policy.

Options: Let current policy expire or extend the sunset date of the current policy.

Attachments: Proposed new Equal Employment Opportunity Plan



Taylor County

Board of County Commissioners'

Policy Manual

Policy #:	Title:	Effective Date:
4.01.02	Equal Employment Opportunity Plan	05/19/2013

PURPOSE

This plan is intended to reinforce the merit principle in public employment. It should not be interpreted as granting "preferential treatment" to specialized population groups, nor to hiring under-qualified candidates for employment. It is intended to provide equal opportunity to all who seek employment and promotions within the County and to provide diversity in the County's workforce. This program is a working tool which promotes the use of purely job-related employment practices and prohibits all non-job related barriers to employment.

The purpose of the County's Equal Employment Opportunity (EEO) Plan is:

1. To convey the on-going commitment of Taylor County to equal opportunity for all individuals. This plan is intended to establish fair and equal opportunity for all persons to compete for available jobs, regardless of their race, gender, age, religion, national origin, physical or mental disability, military status, genetic information, or other legally protected status. The on-going emphasis on equal opportunity in employment recognizes that projected demographics reflect the changing character of Taylor County with a growing representation of women and minority groups in the population and labor market. As a public entity, it is the County's duty and responsibility to meet the needs of constituents by anticipating and addressing these changes and making efforts to ensure adequate representation of women and minority groups in the County's workforce.
2. To establish measurable standards by which the results of the Plan may be monitored.
3. To provide a plan that aids in meeting the goal of equal opportunity in all employment practices.

All employees of Taylor County are reminded that the equal employment opportunity concept is an essential and meaningful part of all employment practices. Every employee is responsible for supporting these concepts and practices and maintaining a work environment conducive to achieving the goals included in this Plan. Obstruction of the intent or process of equal opportunity employment will not be tolerated and may lead to disciplinary action up to and including termination.

REFERENCE

The U.S. Equal Employment Opportunity Commission (EEOC) is responsible for enforcing federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex (including pregnancy), national origin, age (40 or older), disability or genetic information. It is also illegal to discriminate against a person because the person complained about discrimination, filed a charge of discrimination, or participated in an employment discrimination investigation or lawsuit.

POLICY

The Board of County Commissioner's Equal Opportunity Plan will be posted on the bulletin board in the County Annex Mailroom. Copies of the Plan are available upon request through the Human Resources Department.

The substance of the Plan is communicated to all new employees during new hire orientations. Additionally, the County's equal employment opportunity practices are referenced in the Personnel Section of the Administrative Code. The practices and Plan will be reviewed periodically at Department Director meetings. The Board of County Commissioners will continue to include the clause "An Equal Employment Opportunity Employer" on all job advertisements. Posters, if required by the EEOC, relative to Equal Employment Opportunity, will be displayed in the County Annex Mailroom.

A copy of the Equal Employment Opportunity Plan will be provided to Department and Division Directors upon hire and upon update to the Plan.

GOALS

The goal of the Taylor County Board of County Commissioners is that all employees and applicants receive equal and equitable consideration in hiring, promotion and all employment practices.

The objective of this Plan is to achieve protected group representation in the County's workforce such that it reflects the recruitment population of Taylor County. The Human Resources Department will comply with all EEOC reporting requirements, compiling reports accordingly and tracking protected group representation in the County's workforce.

The County encourages managers to use equal opportunity principles when making decisions on hiring, promoting, transferring and training. EEO tracking may be used to encourage correction within departments with underutilization as hiring opportunities present themselves.

A continuing activity within the County is the on-going review of employment practices to ensure policies, practices and terms and conditions of employment do not impede the achievements of the Plan's objectives. This section summarizes the methods used in implementation of the Plan and highlights those actions or projects undertaken to enhance the effectiveness of the Plan.

RECRUITMENT

The Human Resources Department will strive to recruit the maximum number of qualified applicants and ensure that protected class applicants are well represented. The Taylor County Board of County Commissioners will identify the organization as an equal opportunity employer to all recruitment sources and continue to use the following methods to increase the number of applicants received for job openings:

1. All external job postings will be listed on the County's website and be open for all Interested applicants.
2. All external job postings will indicate the County's status as an Equal Opportunity Employer.
3. When a need for specialized professional or technical recruitment arises, those agencies likely to have access to the most qualified applicants will be contacted.
4. Continue to seek qualified referrals from Taylor County.
5. Recruit and advertise through Workforce Florida website.

EXAMINATION, SELECTION, HIRING AND CLASSIFICATION

The County's employment examination, selection and hiring practices will continue to be evaluated to determine that the best qualified applicants for a position are identified, regardless of sex, race, color, age, religion, national origin, citizenship, physical or mental disability, military status, or genetic information. Any practice which is determined to have a discriminatory effect will be eliminated.

The Human Resources Department will periodically review minimum requirements for positions in conjunction with subject matter experts to ensure there are no barriers to equal employment opportunity.

All standards used in the selection process must be valid and realistically relevant to job and professional requirements.

Goals and current utilization may be reviewed with department staff when the Human Resources Department receives a request to fill a vacancy. Additionally, the County, on an on-going basis, continues to:

1. Review and revise job descriptions when appropriate to ensure reflection of current work behaviors and requirements.
2. Review and revise job requirements when appropriate to ensure accuracy of minimum job qualifications for job performance.

TRAINING AND DEVELOPMENT

The County recognizes that through appropriate training programs, employees are given the opportunity to increase their effectiveness in their current position and develop skills necessary to successfully compete for promotional advancement. All County sponsored or funded training will be made available to employees without regard to race, color, religion, sex, age, national origin, physical or mental disability, military status, or genetics. The County will survey employee training needs periodically, as a basis for establishing

training priorities and programs. Continuing education is an effective means of ensuring employees are provided the opportunity for upward mobility.

Training is used to educate managers regarding their responsibility in the area of Equal Employment Opportunity. Basic training on the importance of the County's EEO policy is provided at the orientation for all new employees. Training shall be provided as needed and may be arranged by Human Resources. Additional training efforts may include: providing EEO information in every new employee orientation session; continuing to schedule EEO presentations at management meetings; formulating EEO intervention strategies as appropriate; and continuing to brief interviewing managers and supervisors on valid non-discriminatory interviewing techniques.

PROMOTION AND UPWARD MOBILITY

When a promotional position is identified, the County will analyze the in-house employee pool for those employees who may be potential candidates from within our workforce. EEO objectives shall be considered as one factor in filling such openings. If it is determined that an insufficient number of qualified candidates exists within the County's employee population, the position will be posted externally on the County's website. All procedures relative to promotional opportunities will adhere to those standards established for open recruitment.

For all positions, established minimum education and experience standards exist. All standards used in the promotion of employees will be realistically related to the position. All promotion requirements will be applied in a non-discriminatory manner. All transfers and promotions will be based on skill, knowledge, abilities and the recommendations of the supervisor and hiring manager in accordance with established transfer and promotion policies.

DISCIPLINARY ACTIONS

The County's existing disciplinary practices, policies and procedures are based exclusively on actions justifying disciplinary measures; all disciplinary actions are conducted free of discrimination. The Human Resources Director will be advised of all disciplinary actions where any employee alleges, by way of defense, that the disciplinary action proposed is due to the employee's inclusion in a protected class.

EMPLOYEE SEPARATION: VOLUNTARY AND INVOLUNTARY

The Human Resources Director will closely examine every instance of involuntary separation to determine if any discrimination, overt or concealed, is a factor in the decision to terminate. The Human Resources Director will conduct reviews and analyses of all employee separations to identify adverse impact of protected classes and recommend corrective action if such impact exists. The Human Resources Department will maintain records of employee separations, including documentation of the reason for separation, to identify any adverse impact.

Exit interviews will normally be offered for full-time separating employees in order to determine the reason for an employee's separation. In these interviews, the individual will be given the opportunity to confidentially discuss elements of his/her job and reasons for separation, recognizing that any records kept of the discussion become public records under appropriate State record laws.

DISCRIMINATION COMPLAINTS AND APPEALS PROCEDURE

Any individual who believes he/she has been the subject of discrimination should report the alleged act to the appropriate authority, as outlined in the complaint process below. Any employee filing a complaint will be entitled to the protection provided under State and Federal law regarding their employment. A formal complaint process is provided below and may be used by any individual in lieu of the informal process if he/she desires.

Any individual who feels that he or she is being harassed or discriminated against must immediately report the offensive conduct to his or her direct supervisor. However, if the employee's direct supervisor is in any way involved in the alleged inappropriate behavior or is unavailable, the employee should report the conduct directly to the Human Resources Director. Finally, if the employee's direct supervisor and the Human Resources Director are involved in the alleged inappropriate conduct or are unavailable, the employee should immediately contact the County Administrator.

The initial formal complaint may be oral or written. However, a written and signed statement of the complaint must be submitted to one of the two officials named above by the complaining employee in order to initiate a formal investigation into the matter.

Copies of the signed statement shall be made available to the Department Director and the Human Resources Director. In the case of an oral report, the Human Resources Director or designee may gather the pertinent information concerning the allegation and prepare a written summary for the approval and signature of the complaint.

Within seven (7) working days of receipt of the signed, written complaint the individual conducting the investigation shall proceed as follows:

1. The investigator shall contact the person(s) who allegedly engaged in discrimination and inform him/her the basis of the complaint and give the individual an opportunity to respond. With direction from the Human Resources Director, the investigating individual shall have the ability to conduct an independent investigation prior to contacting the individual who allegedly engaged in discrimination.
2. The person who allegedly engaged in discrimination shall have seven (7) working days to respond to the complaint orally, in writing or both. The response shall be directed to the complaint investigator. In the case of a verbal response, the investigator may prepare a written statement for the approval and signature of the person who allegedly engaged in discrimination.
3. Upon receipt of the response, the investigator will again review, research and investigate as necessary to determine whether discrimination has occurred. The investigation may be expanded to include interviews, witnesses and supervisors as appropriate. The investigation shall be completed as soon as reasonably possible following receipt of the response.
4. Within seven (7) days of completion of the investigation, the Department Director and Human Resources Director shall meet to review the findings and consider the appropriate action to be taken. Actions may include discipline up to and including termination. The Human Resources Director represents the final level of investigation and complaint resolution.

RESPONSIBLE DEPARTMENT

The Taylor County Board of County Commissioners provides policy direction by the adoption of an Equal Employment Opportunity Plan. The County Administrator shall be responsible for the overall development, monitoring and implementation of the Plan.

The Human Resources Department is responsible for developing and maintaining a personnel system fostering equal employment opportunity. The Human Resources Department manages recruitment and selection efforts, interacts with all other departments in matters of employment policies, and monitors the County's on-going Equal Employment Opportunity efforts.

The Human Resources Director is designated as the Equal Employment Opportunity Officer and, is responsible for all aspects of this Plan, including planning, coordinating, implementing, monitoring, updating and reporting. On an on-going basis, the Equal Employment Opportunity Officer will identify problem areas and establish corrective measures which Department Directors will be expected to implement. Furthermore, the Human Resources Director is responsible for making this Plan available to all employees, informing management of current developments in the equal opportunity area, and arranging any necessary training.

Management personnel and first line supervisors are responsible for giving the Equal Employment Opportunity Plan full support through leadership and personal example. Managers and supervisors are also responsible for making employment decisions that are consistent with the objectives of the Equal Employment Opportunity Plan. Line supervisors are made accountable by informing their workforce of current and projected developments in equal employment opportunity. Obstruction of the intent or process of equal opportunity employment may lead to disciplinary action, up to and including termination.

The ultimate responsibility for the success of the program lies with all the employees of the Board of County Commissioners. This Plan commits all managers, supervisors and employees to follow the intent of Equal Employment Opportunity and to support its objectives.

Sunset Date: 05/19/18

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TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER APPROVAL OF FLORIDA MUNICIPAL INSURANCE TRUST APPLICATION FOR POLICY RENEWAL, AS AGENDAED BY DUSTIN HINKEL, ASSISTANT COUNTY ADMINISTRATOR

MEETING DATE REQUESTED:

MAY 21, 2013

Statement of Issue: BOARD TO CONSIDER APPROVAL OF APPLICATION TO RENEW COVERAGE

Recommended Action: APPROVE

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: DUSTIN HINKEL, ASSISTANT COUNTY ADMINISTRATOR

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: FMIT IS THE COUNTY'S INSURANCE PROVIDER FOR PROPERTY AND WORKER'S COMPENSATION.

Options:

Attachments: APPLICATION FOR RENEWAL

**APPLICATION TO
FLORIDA MUNICIPAL INSURANCE TRUST**

GOVERNMENT APPLICANT: Taylor County Board of County Commissioners

ACCOUNT NUMBER: FMIT 0593 TYPE OF GOVERNMENTAL ENTITY: BCC

ADDRESS: P.O. Box 620, Perry Perry 32348

FEDERAL EMPLOYER IDENTIFICATION NUMBER: 59-600879

OFFICIALS AUTHORIZED TO EXECUTE CONTRACTS:

I. Name: Pam Feagle
Title: Chair

II. Name: Malcolm Page
Title: Vice - Chair

PRIOR INSURANCE COVERAGE CARRIED BY: FMIT

Applicant hereby makes application with the Trust for continuing membership for liability, property, allied lines, automobile physical damage, workers' compensation, employers' liability, medical, dental, short-term disability, and/or life coverage, to be effective 12:01 a.m. October 1, 2012 and, if accepted by the Trust's duly authorized representative, does hereby constitute and appoint the Florida League of Cities, Inc., to act as Administrator of said Trust and to act as Applicant's agent-in-fact in all matters relating to its participation in said Trust and agent-in-fact to the extent any such coverage is placed with the Trust.

Applicant, by execution of this Agreement, further agrees:

(a) That, by this reference, the terms and provisions of the Coverage Agreement, Trust Member Agreement and the Agreement and Declaration of Trust creating the Florida Municipal Insurance Trust, as may be amended periodically by its Board of Trustees, a copy of which Applicant hereby acknowledges receipt, is hereby adopted, approved, ratified, and confirmed by Applicant; and further, Applicant will accept, assume, abide by and be bound by the provisions and obligations set forth therein;

(b) That Applicant will pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, will pay any reasonable late penalties and charges arising therefrom and all costs of collection thereof, including reasonable attorney's fees;

(c) That Applicant, as long as it remains a member of the Trust; will abide by the rules and regulations adopted by the Trust's Board and will conform its conduct to the terms of any agreements entered into by the Board to administer the Trust;

(d) That Applicant, in the event of any changes in the Applicant's corporate or business structure, or if any locations are to be added or deleted from any coverage provided by the Trust, will notify the Trust immediately; and that Applicant further understands that, if workers' compensation coverage or employers' liability coverage is provided by the Trust, the failure to provide said notice within thirty (30) days of any such change may result in the assessment of a civil penalty;

(e) That should either the Applicant or the Trust desire to cancel coverage, it will give written notice to the other at least forty-five (45) days prior to cancellation;

(f) That, should Applicant default hereunder, Applicant agrees to save and hold harmless the Trust and the Trust's Board from any and all damages, causes of action, claims, delinquency or expenses; including reasonable attorney's fees, which would have otherwise been incurred by the Trust or the Board hereunder absent such default on the part of the Applicant;

(g) That, if workers' compensation or employers' liability coverage is placed with the Trust, Applicant will accept and be bound by the provisions of the Florida Workers' Compensation Act, that coverage arising from this Application shall be for Florida operations only, and that the Wage Declaration Schedule (Form No. _____) and/or Renewal Certificates, when completed and returned to Applicant by the Trust, shall become a part of this agreement; and

(h) That, if medical, dental, short-term disability, and/or life coverage is placed with the Trust, the probationary period for new employees shall be:
() 30 days () 60 days () 90 days () other

WITNESSES TO SIGNATURE

Taylor County Board of County Commissioners

Name of Applicant

Name

Authorized Officer

Address

CORPORATE
SEAL

Clerk or Secretary

Name

Date

Address

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS TRUST, AND COVERAGE IS EFFECTIVE THE 1st DAY OF OCTOBER, 2012.

SIGNED THIS _____ DAY OF _____, 2013

BY: _____

**APPLICATION TO
FLORIDA MUNICIPAL INSURANCE TRUST**

GOVERNMENT APPLICANT: Taylor County Board of County Commissioners

ACCOUNT NUMBER: FMIT 0593 TYPE OF GOVERNMENTAL ENTITY: BCC

ADDRESS: P.O. Box 620, Perry Perry 32348

FEDERAL EMPLOYER IDENTIFICATION NUMBER: 59-600879

OFFICIALS AUTHORIZED TO EXECUTE CONTRACTS:

I. Name: Pam Feagle
Title: Chair

II. Name: Malcolm Page
Title: Vice - Chair

PRIOR INSURANCE COVERAGE CARRIED BY: FMIT

Applicant hereby makes application with the Trust for continuing membership for liability, property, allied lines, automobile physical damage, workers' compensation, employers' liability, medical, dental, short-term disability, and/or life coverage, to be effective 12:01 a.m. October 1, 2012 and, if accepted by the Trust's duly authorized representative, does hereby constitute and appoint the Florida League of Cities, Inc., to act as Administrator of said Trust and to act as Applicant's agent-in-fact in all matters relating to its participation in said Trust and agent-in-fact to the extent any such coverage is placed with the Trust.

Applicant, by execution of this Agreement, further agrees:

(a) That, by this reference, the terms and provisions of the Coverage Agreement, Trust Member Agreement and the Agreement and Declaration of Trust creating the Florida Municipal Insurance Trust, as may be amended periodically by its Board of Trustees, a copy of which Applicant hereby acknowledges receipt, is hereby adopted, approved, ratified, and confirmed by Applicant; and further, Applicant will accept, assume, abide by and be bound by the provisions and obligations set forth therein;

(b) That Applicant will pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, will pay any reasonable late penalties and charges arising therefrom and all costs of collection thereof, including reasonable attorney's fees;

(c) That Applicant, as long as it remains a member of the Trust, will abide by the rules and regulations adopted by the Trust's Board and will conform its conduct to the terms of any agreements entered into by the Board to administer the Trust;

(d) That Applicant, in the event of any changes in the Applicant's corporate or business structure, or if any locations are to be added or deleted from any coverage provided by the Trust, will notify the Trust immediately; and that Applicant further understands that, if workers' compensation coverage or employers' liability coverage is provided by the Trust, the failure to provide said notice within thirty (30) days of any such change may result in the assessment of a civil penalty;

(e) That should either the Applicant or the Trust desire to cancel coverage, it will give written notice to the other at least forty-five (45) days prior to cancellation;

(f) That, should Applicant default hereunder, Applicant agrees to save and hold harmless the Trust and the Trust's Board from any and all damages, causes of action, claims, delinquency or expenses; including reasonable attorney's fees, which would have otherwise been incurred by the Trust or the Board hereunder absent such default on the part of the Applicant;

(g) That, if workers' compensation or employers' liability coverage is placed with the Trust, Applicant will accept and be bound by the provisions of the Florida Workers' Compensation Act, that coverage arising from this Application shall be for Florida operations only, and that the Wage Declaration Schedule (Form No. _____) and/or Renewal Certificates, when completed and returned to Applicant by the Trust, shall become a part of this agreement; and

(h) That, if medical, dental, short-term disability, and/or life coverage is placed with the Trust, the probationary period for new employees shall be:
() 30 days () 60 days () 90 days () other

WITNESSES TO SIGNATURE

Taylor County Board of County Commissioners

Name of Applicant

Name

Authorized Officer

Address

CORPORATE
SEAL

Clerk or Secretary

Name

Date

Address

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS TRUST, AND COVERAGE IS EFFECTIVE THE 1st DAY OF OCTOBER, 2012.

SIGNED THIS _____ DAY OF _____, 2013

BY: _____



Property & Liability
W. Taylor

☐ Administration

☐ Trust Services

☒ Financial Services/
Underwriting

Post Office Box 530065
Orlando, FL 32853-0065

☐ Benefit Services

☐ Workers'
Compensation Claims

☐ Property &
Liability Claims

Post Office Box 538135
Orlando, FL 32853-8135

1 (800) 445-6248
(407) 425-9142
Fax: (407) 425-9378

www.flcities.com

TO: Ms. Tammy Taylor
Finance Director
Taylor County Board of County Commissioners FMIT 0593
P.O. Box 620
Perry FL 32348

FROM: Carol Mangold
Underwriting Department

RE: Updated Application

DATE: March 7, 2013

Dear Member:

As a member of the Florida Municipal Insurance Trust (FMIT), you were required to complete a Participation Agreement (Application to the Florida Municipal Insurance Trust). This document forms an important part of your contractual relationship to the FMIT and provides you an opportunity to update the name of the individual(s) authorized to execute risk management agreements on your staff. Due to recent revisions to the Participation Agreement, your execution of the enclosed forms is required.

Accordingly, we have provided two original Participation Agreement documents for your review and signature. Please review, complete any blank sections, sign and return both Agreement documents to my attention. A stamped, self-addressed envelope has been included for your convenience. We will sign and return one original for your records.

If you have any questions, do not hesitate to give me a call. Thank you in advance for your prompt attention to this matter.

Enclosure

LM 4/25/13
Sent email 4/26/13

North

3-H

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve Satisfaction of Second Mortgage for Tracy A. Anderson who received First Time Home Buyers Assistance through the SHIP program May 30, 2008.

MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue: Board to approve Satisfaction of Second Mortgage for Tracy A. Anderson who received First Time Home Buyers Down Payment Assistance through the SHIP Program.

Recommended Action: Approve Satisfaction of Second Mortgage

Fiscal Impact: Not Applicable

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Tracy A. Anderson received First Time Home Buyers Down Payment Assistance through the SHIP program in the amount of \$7,000 May 30, 2013. All terms of the Second Mortgage have been satisfied.

Attachments: Satisfaction of Second Mortgage

SATISFACTION OF SECOND MORTGAGE

KNOW ALL MEN BY THESE PRESENTS: That We, **TAYLOR COUNTY, FLORIDA**, the owners and holders of a certain Second Mortgage Under Taylor County, Florida Local Housing Partnership Down Payment Assistance Program executed by **TRACY A. ANDERSON** bearing date the 30th day of May, A. D. 2008, recorded in Official Records Book 623, pages 506-516, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a sum of \$7,000.00, and certain promises and obligations set forth in said mortgage deed, upon the property situate in said State and County described as follows, to-wit:

**LOT 1, BLOCK "B" OF PACE-DOWLING SUBDIVISION, "GREEN ACRES",
A MAP OR PLAT OF SAID SUBDIVISION BEING ON RECORD IN THE
OFFICE OF THE CLERK OF THE CIRCUIT COURT OF TAYLOR COUNTY,
FLORIDA, RECORDED IN PLAT BOOK 1, PAGE 91.**

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

WITNESS my hand and seal this ____ day of _____, 2013.

Signed, Sealed and Delivered
in Presence of:

_____(SEAL)
PAM FEAGLE, Chairperson
BOARD OF COUNTY COMMISSION
TAYLOR COUNTY, FLORIDA

ATTEST:

ANNIE MAE MURPHY, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

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

WITNESS my hand and official seal in the County and State last aforesaid this ____ day of _____, 2013.

NOTARY PUBLIC

My Commission Expires:

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

3-I

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



Board to approve Satisfaction of Second Mortgage for Deborah J. Lawson who received First Time Home Buyers Down Payment Assistance through the SHIP Program May 15, 2008.

MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue: Board to approve Satisfaction of Second Mortgage for Deborah J. Lawson who received First Time Home Buyers Down Payment Assistance through the SHIP Program.

Recommended Action: Approve Satisfaction of Second Mortgage

Fiscal Impact: Not Applicable

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Deborah J. Lawson received First Time Home Buyers Down Payment Assistance through the SHIP program in the amount of \$7,000 May 15, 2008. All terms of the Second Mortgage have been satisfied.

Attachments: Satisfaction of Second Mortgage

SATISFACTION OF SECOND MORTGAGE

KNOW ALL MEN BY THESE PRESENTS: That We, **TAYLOR COUNTY, FLORIDA**, the owners and holders of a certain Second Mortgage Under Taylor County, Florida Local Housing Partnership Down Payment Assistance Program executed by **DEBORAH J. LAWSON** bearing date the 15th day of May, A. D. 2008, recorded in Official Records Book 630, pages 442-452, in the office of the Clerk of the Circuit Court of Taylor County, State of Florida, securing a sum of \$7,000.00, and certain promises and obligations set forth in said mortgage deed, upon the property situate in said State and County described as follows, to-wit:

SEE ATTACHED SCHEDULE "A"

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

WITNESS my hand and seal this ____ day of _____, 2013.

Signed, Sealed and Delivered
in Presence of:

_____(SEAL)
PAM FEAGLE, Chairperson
BOARD OF COUNTY COMMISSION
TAYLOR COUNTY, FLORIDA

ATTEST:

ANNIE MAE MURPHY, Clerk

STATE OF FLORIDA
COUNTY OF TAYLOR

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

WITNESS my hand and official seal in the County and State last aforesaid this ____ day of _____, 2013.

NOTARY PUBLIC

My Commission Expires:

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

SCHEDULE A

DESCRIPTION: NEW PARCEL (1.00 ACRE)

COMMENCE AT THE NE CORNER OF SECTION 8, T4S, R7E AND RUN S 00°06'42" E, ALONG THE SECTION LINE, 675.00 FEET; THENCE S 89°46'30" W, 856.48 FEET; THENCE N 00°06'07" W, 347.17 FEET TO THE POINT OF BEGINNING; THENCE FROM SAID POB, RUN S 89°46'30" W, 198.66 FEET; THENCE N 00°06'42" W, 218.03 FEET TO THE SOUTH LINE OF A COUNTY MAINTAINED R/W (SID HENDRY ROAD); THENCE RUN N 88°28'05" E, ALONG SAID R/W, 65.72 FEET; THENCE S 88°37'26" E, ALONG SAID R/W, 56.06 FEET; THENCE N 85°52'51" E, ALONG SAID R/W, 77.10 FEET; THENCE S 00°06'42" E, 223.20 FEET TO THE POINT OF BEGINNING. SAID PARCEL CONTAINS 1.00 ACRE AND IS LOCATED IN THE NE ¼ OF NE ¼, SECTION 8, T4S, R7E, TAYLOR COUNTY, FLORIDA.

SUBJECT PROPERTY IS LOCATED IN FLOOD ZONE "X" ACCORDING TO THE TAYLOR COUNTY, FLORIDA FLOOD INSURANCE RATE MAP.

3-5

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO REVIEW AND CONSIDER APPROVAL OF DATA SERVICES AGREEMENT WITH VAISALA TO PROVIDE AVIMET DATA LINK SERVICES TO THE PERRY-FOLEY AIRPORT, AS AGENDAED BY DUSTIN HINKEL, EMERGENCY MANAGEMENT DIRECTOR

MEETING DATE REQUESTED:

MAY 21, 2013

Statement of Issue: BOARD TO CONSIDER APPROVAL OF DATA SERVICES CONTRACT

Recommended Action: APPROVE

Fiscal Impact: \$900

Budgeted Expense: YES

Submitted By: DUSTIN HINKEL, ASSISTANT COUNTY ADMINISTRATOR

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: EMERGENCY MANAGEMENT COORDINATED WITH THE AIRPORT TO UPGRADE WEATHER MONITORING EQUIPMENT AT THE AIRPORT.

Options:

Attachments: AGREEMENT
CORRESPONDENCE



AGREEMENT FOR AVIATION SUPPORT AND MAINTENANCE SERVICES
Order/ Pricing Services, Equipment and Scope of Work Summary Schedule ("Summary")

Party: Vaisala Inc. 194 South Taylor Ave. Louisville, CO 80027 Contact email: Michael.Trosclair@vaisala.com	Customer (Party): Perry-Foley Airport (40J) Attn: Bill Roberts 511 Industrial Drive Perry, FL 32348 Contact email: airport@taylorcountygov.com
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This **Agreement for Aviation Support and Maintenance Services** ("Agreement") incorporates by reference the terms and conditions recited in Attachment 1, which is made a part hereof.

The Effective Date of this Agreement is May 21st, 2013.

The Term of this Agreement shall be for a period of 1 year(s) from the Effective Date.

Customer acknowledges that the Equipment (including components), Services, the Scope of Work, Additional Terms and any pricing recited in this Summary are only valid during the Agreement Term, unless otherwise mutually agreed by the parties hereto.

Services (check as applicable)
<input type="checkbox"/> Preventive Maintenance and Scheduled Service
<input type="checkbox"/> Equipment Restoration
<input checked="" type="checkbox"/> Data Service

Equipment (check as applicable)	Manufacturer/Model
<input type="checkbox"/> VOR	
<input type="checkbox"/> DME	
<input type="checkbox"/> LOC	
<input type="checkbox"/> GS	
<input type="checkbox"/> AWOS	
<input type="checkbox"/> RVR	
<input type="checkbox"/> RWIS	
<input type="checkbox"/> NDB	
<input type="checkbox"/> Control Tower	
<input type="checkbox"/> Markers	

Data Services (check as applicable)	
<input checked="" type="checkbox"/> AviMet Data Link	
<input type="checkbox"/> Navigator II	
<input type="checkbox"/> GLD 360	N/A
<input type="checkbox"/> NLDN Stroke Data - Service Size: 100NM	N/A
<input type="checkbox"/> CLDN Stroke Data - Service Size: 100NM	N/A

Fees		Contract Total: \$900.00
Annual Fee	\$ 900.00	billed Annually.
Unplanned Outage Fee	\$ 00.00*	per day (ex. lightning strike, bird strike)
Facility Visit Fee	\$ 00.00*	per day (ex. flight check)
Holiday Fee	\$ 00.00*	per day additional
Cancellation/Delay Fee	\$ 00.00*	per day

N/A	N/A

Statement of Work and Additional Terms

Attachment 1 = Vaisala Terms and Conditions.

Attachment 2 = Vaisala Data Services Terms and Conditions.

*Onsite service for the NADIN equipment will be handled by the AWOS technician of record, Ward Ketring.

Invoice Contact:

Name: Dustin Hinkle

Address: P.O. Box 620
Perry, FL 32348

Phone: 850-838-3500-ext 107

Email: Dustin.Hinkle@
Taylorcountygov.com

Airport Manager/Authority:

Name: Bill Roberts

Address: 511 Industrial Drive
Perry, FL 32348

Phone: 850-838-3519

Email: airport@taylorcountygov.com

Vaisala Inc.

Perry-Foley Airport (40J)

By: 

Title: Regional Sales Manager

Date: March 20, 2013

By: Chairperson, Taylor County

Title: Board of County Commissioners

Date: 21 May 2013

**Attachment 1
VAISALA INC.
Agreement for Aviation Support and Maintenance Services Terms and Conditions**

1. PURPOSE/SERVICES:

1.1 Customer desires to engage Vaisala to render certain professional and/or technical services, including as recited in the Statement of Work ("SOW") and as indicated in the Summary, related to the support, maintenance and servicing of certain Equipment, and Vaisala desires to render such services under the terms and conditions of this Attachment 1, the SOW and the Summary. All terms not defined herein, including "Services", "Equipment" and "Term", shall have the meaning set forth in the Summary. This Attachment 1, the Summary and the SOW make up the complete agreement (the "Agreement") between Customer and Vaisala, and each may be amended, upon mutual written agreement, from time to time throughout the Term.

1.2 This Attachment 1 constitutes the terms and conditions offered with respect to the provision of Services and Equipment recited in the Summary and shall become a binding contract upon the execution of the Summary, either by facsimile or in PDF form, by Customer and Vaisala. No contrary or additional terms or conditions proposed by Customer under any other document, including but not limited to a Customer purchase order, will be accepted by Vaisala, and any such proposed contrary or additional terms are hereby rejected unless otherwise mutually agreed to in a written fully executed instrument. Vaisala's performance pursuant to this Attachment 1, the Summary and the SOW shall be deemed unqualified acceptance of the terms and conditions set forth below.

2. PAYMENT/OTHER EXPENSES/ADDITIONAL CHARGES:

2.1 Customer agrees to pay Vaisala the amounts recited in the Summary.

2.2 Vaisala shall invoice Customer on an annual, quarterly or monthly basis, as applicable, based on the Services for the Equipment specified as more particularly recited under the Summary. Payment by Customer shall be net thirty (30) days of the invoice date.

2.3 Customer may withhold payment of any amounts to be paid to Vaisala which are disputed in good faith by Customer. In the event there is a dispute in connection with a submitted invoice, the parties shall confer on the invoice within five (5) days of receipt, and only the payment for that portion of the invoice in question may be withheld for ten (10) days after the payment due date so as to allow the parties to cooperatively resolve any dispute. Following the elapse of such ten (10) days, Customer shall pay, unless otherwise agreed by the parties, all the amounts due and owing to Vaisala under the invoice.

2.4 In accordance with the Summary, if restoration, repairs or other maintenance Services are required for an unplanned Equipment failure or outage, Customer shall pay Vaisala the recited "Unplanned Outage Fee". The "Unplanned Outage Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses. Unplanned outages are defined as any restoration outside of normal or anticipated causes of Equipment failure, which outside causes include, but are not limited to, acts of God, weather damage, lightning strikes, vandalism or other damage caused by unauthorized airport personnel or third parties. The "Unplanned Outage Fee" is billed for each day or part thereof that Services are required.

2.5 In accordance with the Summary, the applicable "Holiday Fee" as recited in the Summary applies to the following holidays when Services are rendered: New Year's Eve, New Year's Day, Memorial Day, July 4th (Independence Day), Labor Day, Thanksgiving Day, the day after Thanksgiving Day, Christmas Eve and Christmas Day. If an Equipment failure or outage occurs on any of the foregoing holidays, Customer shall pay Vaisala the "Holiday Fee" in addition to the "Unplanned Outage Fee" as well as any other fees due and payable to Vaisala.

2.6 In accordance with the Summary, Customer Site (as subsequently defined) visits are defined as any Site visit not required in the Summary for Equipment Services. Upon Customer's written request and Vaisala's written acceptance thereof and subject to mutually agreeable times, Vaisala will visit Customer Sites concurrent with Federal Aviation Administration (FAA) required or requested Customer Site visits. Customer agrees to pay the "Facility Visit Fee" to Vaisala for such Customer Site visits. The "Facility Visit Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses.

2.7 In accordance with the Summary, if cancellations or excessive delays, in Vaisala's opinion, in the provisions of Services occur as a result of Customer's fault, actions or causes, Customer shall pay Vaisala the "Cancellation/Delay Fee". The "Cancellation/Delay Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses.

3. TERM:

3.1 The Term of the Agreement shall be as recited in the Summary unless earlier terminated pursuant to this Attachment 1.

3.2 The parties may extend, upon mutual written agreement, the Term of the Agreement.

4. TERMINATION/OBLIGATIONS UPON TERMINATION:

4.1 This Agreement may be terminated by Vaisala, without cause and at any time, upon ninety (90) days written notice. The period of termination shall start from the date of the notice by Customer. Customer shall not be obligated to pay for any Services rendered after the date of termination, except that Customer shall be responsible for non-cancellable expense or commitment amounts that occur after the termination date and that such amounts shall remain due, owing and payable after the date of termination. The parties acknowledge that any amounts paid to Vaisala shall be non-refundable.

4.2 In the event of a material breach by Customer, Vaisala shall notify, in writing, Customer of such material breach. Customer shall be permitted thirty (30) days from the date of receipt of such notice to cure such breach to Vaisala's satisfaction. In the event the breach is cured to Vaisala's satisfaction, the Agreement shall not terminate. However, if the breach is not so cured, Vaisala may elect to promptly terminate the Agreement following the lapse of such thirty (30) days from the receipt of such notice. In the event of termination of the Agreement due to a material breach by Customer, other than of the type specified in Section 7.1 herein, the obligations under Section 4.3 shall be applicable.

4.3 In the event of termination of the Agreement either as provided herein or upon expiration of the Agreement, each party shall promptly return all Confidential Information (as subsequently defined) of the other party and Vaisala shall submit a final invoice, as recited above, for Services rendered up to the date of termination and for all non-cancellable expense or commitment amounts that occur after the termination date, which amounts remain due, owing and payable. Customer shall promptly pay such invoiced amount net ten (10) days from the invoice date.

5. WARRANTIES:

5.1 Vaisala warrants and represents that all Services provided by Vaisala shall be performed by qualified field technicians and by other personnel, who have all certifications and licenses required by the FAA. Further, Vaisala warrants and represents that all Services provided hereunder shall be of a professional quality consistent with general industry standards and shall be performed in accordance with the requirements of the SOW and as specified under the Agreement.

5.2 Vaisala represents and warrants that it is an independent contractor that makes its services available to the general public, has its own place of business and maintains its own sets of books and records, which reflect its own income and expenses. Further, Vaisala shall operate as an independent contractor and shall not represent itself as an agent, partner or joint venturer of Customer. Vaisala shall not obligate Customer in any manner, nor cause Customer to be liable under any contract or under any other type of commitment. Alternately, Customer shall not obligate Vaisala in any manner, nor cause Vaisala to be liable under any contract or under any other type of commitment.

5.3 THIS IS A SERVICE AGREEMENT. TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, VAISALA MAKES NO WARRANTIES AND EXPLICITLY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR RELIABILITY OR ACCURACY OF ANY GENERATED DATA OR INFORMATION FROM THE EQUIPMENT. THE EXPRESS WARRANTIES PROVIDED IN SECTIONS 5.1 AND 5.2 ARE EXCLUSIVE, AND VAISALA MAKES NO OTHER WARRANTIES, EXPRESS, STATUTORY OR IMPLIED, WRITTEN OR ORAL, TO CUSTOMER REGARDING, RELATED TO OR ARISING FROM THE SERVICES RENDERED UNDER THE AGREEMENT, THE SOW, THE SUMMARY, THE USE OR POSSESSION OF VAISALA CONFIDENTIAL AND PROPRIETARY INFORMATION, ANY REPORT OR DATA GENERATED UNDER OR IN CONNECTION WITH THIS AGREEMENT, IN ANY MANNER OR FORM WHATSOEVER.

6. LIMITATION OF LIABILITY / INDEMNIFICATION:

6.1 Vaisala will be permitted to enter Customer's premises ("Site") and have access to Customer's personnel or equipment upon reasonable notice and during normal business hours; provided that Vaisala complies with Customer's security procedures.

Vaisala shall maintain aviation products and comprehensive liability insurance, as recited below, during the Term of the Agreement. Vaisala agrees to take all reasonable precautions to prevent any injury to persons or any damage to property in the performance of the Services as rendered by Vaisala under the Agreement. However, in the event Customer is negligent or engages in misconduct, then Customer shall be liable for such damages as provided herein.

6.2 Vaisala's entire liability hereunder to Customer for any breach of the Agreement shall be limited only to the amounts of monies paid hereunder to Vaisala in connection with the Services that gave rise to the claim, except for any damages or claims for damages or equitable relief resulting from either party's breach of the other's proprietary and/or confidential interest as set forth in Section 9. Potential liability for claims by third parties is covered by Sections 6.4 and 6.5 below. NEITHER PARTY SHALL BE LIABLE FOR LOSSES OR DAMAGES WHICH ARE INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY, INCLUDING WITHOUT LIMITATION, ANY LOSS OF PROFITS OR REVENUE INCURRED BY EITHER PARTY WHETHER IN AN ACTION BASED ON CONTRACT OR TORT, EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, BASED ON CLAIMS OF SUPPLIER OR ANY OTHER PARTY ARISING OUT OF BREACH OR FAILURE OF EXPRESS OR IMPLIED WARRANTY, BREACH OF CONTRACT, MISREPRESENTATION, NEGLIGENCE, STRICT LIABILITY IN TORT, FAILURE OF ANY REMEDY TO ACHIEVE ITS ESSENTIAL PURPOSE, OR OTHERWISE ARISING FROM OR RELATED TO THIS AGREEMENT, AND THE SERVICES PERFORMED HEREUNDER, EXCEPT WITH RESPECT TO DAMAGES INCURRED WITH REGARD TO CLAIMS OF INFRINGEMENT, MISUSE OR MISAPPROPRIATION OF A PARTY'S PROPRIETARY AND/OR CONFIDENTIAL INFORMATION.

6.3 With regard to proprietary and/or confidential information and rights and interests, either party shall be entitled to pursue any legal and/or equitable action, including injunctive relief, against the other with regard to any misuse, misappropriation or breach of any term or condition recited herein with regard to such other party's confidential and/or proprietary claims.

6.4 Customer shall defend, indemnify and save harmless Vaisala, or its agents, employees, consultants or contractors, from any and all third-party claims, demands, suits, actions or proceedings of any kind or nature, including without limitation Worker's Compensation claims, of or by anyone that directly results from or directly arises out of Customer's actions, activities or events in connection with the Agreement or with respect to any negligent action, intentional or willful act or omission by Customer, or its agents, employees, consultants or contractors; provided, however, that Vaisala shall not be indemnified, held harmless and/or defended by Customer in connection with the foregoing claims of property damages, or death or personal injury where Vaisala, or its agents, employees, consultants or contractors, are, in any manner, negligent, or, in any manner, commit willful or intentional acts or omissions that result in such claims made. Customer's obligations to indemnify, defend and hold harmless will survive the termination of the Agreement for a period of one (1) year from the date of termination. Vaisala agrees to notify Customer within five (5) business days after it has received written notification of such loss due to damage to property, injuries or death to persons.

6.5 Vaisala shall defend, indemnify and save harmless Customer, or its agents, employees, consultants or contractors, from any and all third-party claims, demands, suits, actions or proceedings of any kind or nature, including without limitation Worker's Compensation claims, of or by anyone that directly results from or directly arises out of Vaisala's negligent Services in connection with the Agreement, including negligent Services, intentional acts or omissions of contractors, employees, consultants or agents of Vaisala; provided, however, that Customer shall not be indemnified, held harmless and/or defended by Vaisala in connection with the foregoing claims of property damages, or death or personal injury where Customer, or its agents, employees, consultants or contractors, are, in any manner, negligent, or, in any manner, commit willful or intentional acts or omissions that result in such claims made. Vaisala's obligations to indemnify, defend and hold harmless will survive the termination of the Agreement for a period of one (1) year from the date of termination. Customer agrees to notify Vaisala within five (5) business days after it has received written notification of such loss due to damage to property, injuries or death to persons. Indemnification obligations of Vaisala under this section are subject to the limits set forth in Section 6.6.

6.6 During the term of the Agreement and for a period of at least one (1) year after completion of Vaisala's obligations pursuant hereunder, Vaisala will maintain the following levels of insurance coverage with a reputable and financially sound insurance carrier: (a) workers' compensation insurance as required by applicable law; (b) employer's liability insurance with limits not less than US \$1 MILLION; (c) Commercial General Liability, including Products and completed Operations and Contractual Liability, with a minimum combined single limit of US \$2 MILLION per occurrence; (d) Excess Liability Insurance with limits not less than US \$5 MILLION; and (d) Aviation Liability Insurance of US \$10 MILLION per occurrence. Vaisala shall, at its own expense, maintain with a reputable insurer (and provide written certificate(s) of insurance to Customer if and when requested) for a period of one (1) year after the fulfillment of the SOW under the Agreement. IN CONNECTION WITH ANY INDEMNITY BY VAISALA HEREUNDER, VAISALA'S ENTIRE LIABILITY SHALL BE LIMITED ONLY UP TO THE AMOUNTS OF AVAILABLE INSURANCE COVERAGE AVAILABLE IN CONNECTION WITH THE CLAIM MADE; AND THEREFORE, IN NO EVENT SHALL VAISALA BE LIABLE FOR ANY AMOUNTS BEYOND THE LIMITATIONS OF INSURANCE COVERAGE RECITED HEREIN FOR ANY CLAIMS MADE UNDER VAISALA'S INDEMNIFICATION OF CUSTOMER UNDER SECTION 6.5.

7. FORCE MAJEURE

7.1 Neither party shall be deemed to have breached the Agreement by reason of delay or failure in performance resulting from causes beyond the control, and without the fault or negligence, of the party. Such causes include, but may not be limited to, an act of God, an act of war or public enemy, riot, epidemic, fire, flood, quarantine, embargo, epidemic, unusually severe weather or other disaster, or compliance with laws, governmental acts or regulations, in any case, not in effect as of the date of the Agreement, or other causes similar to the foregoing beyond the reasonable control of the party so affected. The party seeking to avail itself of any of the foregoing excuses must promptly notify the other party of the reasons for the failure or delay in connection with the performance hereunder and shall exert its best efforts to avoid further failure or delay. However, the Agreement shall terminate, as provided under Section 4, if such delay or failure persists for one-hundred twenty (120) consecutive days and there is no foreseeable remedy or cure available.

8. ASSIGNMENT

8.1 Customer shall not be permitted to transfer, assign, convey or hypothecate, in whole or in part, the Agreement or any rights or obligations hereunder except with the written authorization of Vaisala, which authorization shall not be unreasonably withheld. In the event of any permitted assignment or transfer of the Agreement or the obligations under the Agreement, the parties agree that such obligations shall be binding upon the assigning or transferring party's executors, administrators and legal representatives, and the rights of assignor or transferor shall inure to the benefit of assignee or transferee. Any attempted transfer, assignment, sale or conveyance, or delegation in violation of this Section 8 shall be null and void.

9. CONFIDENTIAL AND/OR PROPRIETARY INFORMATION

9.1 During the Term of the Agreement, each party may be exposed either in writing, orally or through observation to the other party's confidential and/or proprietary information ("Information"). Information includes, but is not limited to, product specifications, drawings, design plans, product blueprints, ideas, inventions, methods, processes, chemical formulations, chemical compounds, mechanical/electrical specifications, current and future product plans, system architectures, product strategies, software (object, source or microcode), scientific or technical data, prototypes, demonstration packages, documents, marketing strategy, customer lists, equipment, personnel information, business strategies, financial information, instruction manuals, the Agreement and any other business and/or technical information related to the atmospheric and weather technology fields, or any Information marked with a disclosing party's confidential or similar type legend. If the Information is orally or visually disclosed, then such Information shall be reduced to a summary writing by the disclosing party within thirty (30) days of such disclosure, marked as "confidential" and delivered to the receiving party.

9.2 The receiving party shall use the Information only for the purposes of the Agreement and for no other purpose whatsoever. The receiving party shall not disclose, disseminate or distribute the Information to any third party. However, Vaisala shall be permitted to disclose Information to agents, employees, subcontractors and consultants, who have a definable need to know, and who are under written obligations commensurate with the terms and conditions recited herein. The receiving party shall protect the Information by using the same degree of care, but no less than a reasonable degree of care, it would protect its own information of a like nature. Information shall remain confidential for a period of two (2) years following termination of the Agreement; except that any Information which is designated as a trade secret shall remain confidential until one of the events recited in Section 9.3 occurs.

9.3 The receiving party shall not be obligated to maintain the confidentiality of the Information if such Information: a) is or becomes a matter of public knowledge through no fault of the receiving party; b) is disclosed as required by law; provided that, the receiving party promptly notifies the disclosing party of such request to disclose so that disclosing party has the opportunity to seek a protective or similar order to prevent such disclosure of Information; c) is authorized, in writing, by the disclosing party for release; d) was rightfully in the receiving party's possession before receipt from disclosing party; or e) is rightfully received by the receiving party from a third party without a duty of confidentiality.

9.4 No license under any trademark, patent, copyright or other intellectual property right is granted, either expressed or implied, by the disclosing of such Information by the disclosing party to the receiving party.

10. DISPUTES/ARBITRATION/GOVERNING LAW/OTHER

10.1 The parties shall first try to resolve any dispute relating to or arising from the Agreement through good faith negotiations and agreement by the parties. If the parties are unable to resolve the dispute through negotiation and still seek resolution, the dispute may be submitted to, and settled by binding arbitration, by a single arbitrator chosen by the American Arbitration Association in accordance with the Commercial Rules of the American Arbitration Association. The prevailing party shall be entitled to reasonable and documented attorney's fees and administrative fees in the event an action is brought. Notwithstanding

the foregoing, the arbitrator shall award any damages subject to the limitations on liability and indemnification recited herein. Any court having jurisdiction over the matter may enter judgment on the award of the arbitrator. Service of a petition to confirm the arbitration award may be made by First Class mail or by commercial express mail, to the attorney for the party or, if unrepresented, to the party at the last known business address.

10.2 With regard to the subject matter recited herein, the Agreement (including addenda or amendments added hereto) comprises the entire understanding of the parties hereto and as such supersedes any oral or written agreement. Any inconsistency in the Agreement shall be resolved by giving precedence in the following order:

- a) The Summary
- b) The SOW
- c) This Attachment 1
- d) Any addenda added hereto

10.3 This Agreement shall not be modified or amended except by writing signed by both parties. All requirements for notices hereunder must be in writing. The parties further acknowledge that facsimile signatures or signatures in PDF are fully binding and constitute a legal method of executing the Agreement.

10.4 Sections 4, 5, 6, 7, 9 and 10 shall survive termination of the Agreement.

10.5 If any of the provisions of the Agreement are declared to be invalid, such provisions shall be severed from the Agreement and the other provisions hereof shall remain in full force and effect. The rights and remedies of the parties to the Agreement are cumulative and not alternative.

10.6 This Agreement may be executed in one or more counterparts, each of which shall be deemed to be a duplicate original, but all of which, taken together, shall be deemed to constitute a single instrument.

10.7 This Agreement is made under and shall be construed according to the laws of the State of Colorado, notwithstanding the applicability of conflicts of laws principles.

10.8 The parties shall adhere to all applicable U.S. Export Administration Laws and Regulations and shall not export or re-export any technical data or materials received under the Agreement or the direct product of such technical data or materials to any proscribed country or person listed in the U.S. Export Administration Regulations unless properly authorized by the U.S. Government.



194 South Taylor Ave.
Louisville, CO 80027

Attachment 2

Data Services Statement of Work

1. Description of Data Services

1.1. AviMet Data Link is an automated weather dissemination service for the distribution of Automated Weather Observation System ("AWOS") data to the FAA's Weather Message Switching Center Replacement ("WMSCR") System. Vaisala shall provide the AWOS observations to WMSCR in accordance with FAA specifications, every twenty (20) minutes twenty-four (24) hours per day, seven (7) days per week. Vaisala will activate service within one hundred twenty (120) days of receipt of the Effective Date.

1.2. NLDN Data Service - National Lightning Detection Network is a lightning detection service within the United States which provides stroke lightning data measuring location, polarity, amplitude and multiplicity of cloud-to-ground lightning. Data service is provided (24) hours a day, (7) days per week, (365) days a year. Data coverage area is 100 nm around the designated airport.

1.3. CLDN Data Service - Canadian Lightning Detection Network is a lightning detection service within Canada which provides stroke lightning data measuring location, polarity, amplitude and multiplicity of cloud-to-ground lightning. Data service is provided (24) hours a day, (7) days per week, (365) days a year. Data coverage area is 100 nm around the designated airport.

1.4. GLD360 Data Service is a service which provides real-time lightning data for accurate and early detection and tracking of severe weather. The data provided by GLD360 is generated by Vaisala owned and operated worldwide network. Data service is provided (24) hours a day, (7) days per week, (365) days a year for the Service Size area shown on the Maintenance Agreement Summary.

1.5. Navigator II is a web-hosted service in which Vaisala hosts the software display for the RWIS RPU stations. Vaisala will poll the RPU data at a minimum every 20 minutes and display the information graphically on the airport specific site. The airport site will be available to users through any web browser. Vaisala will also provide all data communication services. Data will be archived by Vaisala.

Dustin Hinkel

From: Melody Cox
Sent: Wednesday, May 01, 2013 4:01 PM
To: Dustin Hinkel
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Did he get with you on this? I ask him to call you!

From: Dustin Hinkel
Sent: Wednesday, May 01, 2013 3:11 PM
To: Melody Cox
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Thank you!

Thanks!

Dustin Hinkel, FAEM

Assistant County Administrator
Emergency Management Director
Taylor County Board of County Commissioners

[Click here to sign up for instant severe weather alerts and updates via email and text message!](#)

Office	EOC
201 E Green Street	591 East US Highway 27
Perry, FL 32347	Perry, Florida 32347
850-838-3500 ext 7 Office	850-838-3575 Phone
850-838-3501 Fax	850-838-3523 Fax
850-672-0830 Cell	

dustin.hinkel@taylorcountygov.com
<http://www.taylorcountygov.com>

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

From: Melody Cox
Sent: Wednesday, May 01, 2013 9:13 AM
To: Dustin Hinkel
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Dustin,
I have ask Bill to take care of immediately.
Melody

From: Dustin Hinkel
Sent: Tuesday, April 30, 2013 4:17 PM
To: Melody Cox
Cc: Bill Roberts; Jack Brown; Stephen Spradley; CONRAD BISHOP (lawbishop@gtcom.net)
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Hi Melody,

I have spoken to Conrad regarding the Vaisala contract. I explained to him that it would not be in our best interests to use the equipment maintenance or service provisions of the contract. We are not interested in paying \$1500 per day to fix a unit that costs only \$900. The issue was only with these provisions and the data service provisions are agreeable so if you can have Bill get with them to have them change all the provisions in the contract they have already agreed to change (see attached) and change the effective date to May 21, then I will get the contract on the Board's agenda for approval on that date.

Thanks!

Dustin Hinkel, FAEM

Assistant County Administrator
Emergency Management Director
Taylor County Board of County Commissioners

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Office	EOC
201 E Green Street	591 East US Highway 27
Perry, FL 32347	Perry, Florida 32347
850-838-3500 ext 7 Office	850-838-3575 Phone
850-838-3501 Fax	850-838-3523 Fax
850-672-0830 Cell	

dustin.hinkel@taylorcountygov.com
<http://www.taylorcountygov.com>

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From: Melody Cox
Sent: Monday, April 22, 2013 12:53 PM
To: Dustin Hinkel
Cc: Bill Roberts
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Dustin,

I have talked with Bill and he is going to contact Ward and let me know if Ward can service the NADIN device and a cost. As soon as I know something I will let you know!

Melody

From: Dustin Hinkel
Sent: Monday, April 22, 2013 10:26 AM
To: Melody Cox
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Could you please check with Bill and Ward? If there is a way that Ward can do this, then I would much rather have that.

Thanks!

Dustin Hinkel, FAEM

Assistant County Administrator
Emergency Management Director
Taylor County Board of County Commissioners

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850-838-3500 ext 7 Office	850-838-3575 Phone
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850-672-0830 Cell	

dustin.hinkel@taylorcountygov.com
<http://www.taylorcountygov.com>

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From: Melody Cox
Sent: Monday, April 22, 2013 10:10 AM
To: Dustin Hinkel
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Thank you Dustin!

From: Dustin Hinkel
Sent: Monday, April 22, 2013 10:07 AM
To: Melody Cox; Jack Brown
Cc: Bill Roberts; Stephen Spradley
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Melody,

This is the service agreement that was accompanying the NADIN device that we had purchased for the airport. If Ward can provide the necessary service to have this device running to the benefit of the airport then I am all for it. It was my understanding that this agreement was part of getting the NADIN device to do what it is supposed to do for the airport. Bill Roberts and Ward had asked EM last year to purchase the device.

Thanks!

Dustin Hinkel, FAEM

Assistant County Administrator
Emergency Management Director
Taylor County Board of County Commissioners

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dustin.hinkel@taylorcountygov.com
<http://www.taylorcountygov.com>

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From: Melody Cox
Sent: Monday, April 22, 2013 9:48 AM
To: Jack Brown
Cc: Dustin Hinkel; Bill Roberts
Subject: RE: Vaisala Agreement for Airport Weather Equipment

Jack and Dustin,

We did not have email on Friday so I just received this morning. I was not aware of this Agreement nor was Bill. We have not used Vaisala for a couple of years to service the AWOS. Ward Ketring is certified to provide this service for this and we use him- he is much cheaper and services it immediately if we have problems. We just had our quarterly inspection in March by Ward. Ward gets parts directly from Vaisala if there are any problems.

I am a little confused on all of this.

Melody

From: Jack Brown
Sent: Friday, April 19, 2013 12:11 PM
To: Dustin Hinkel
Cc: Conrad C. Bishop Jr. (lawbishop@fairpoint.net); karenparker@fairpoint.net; Melody Cox
Subject: Vaisala Agreement for Airport Weather Equipment

Dustin,

Please schedule a meeting with Conrad to resolve this issue with him. Thanks, Jack

Jack R. Brown
County Administrator
Taylor County
Email: Jack.Brown@taylorcountygov.com
Phone: (850) 838-3500, Ext. 7
Fax: (850) 838-3501
website: <http://www.taylorcountygov.com>

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4

ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, WHICH REQUIRES ANY CONVEYANCE OF REAL PROPERTY TO TAYLOR COUNTY MUST BE ACCEPTED BY THE BOARD AND FORMALLY RULE AT A REGULARLY SCHEDULED MEETING OF THE BOARD AND THAT SUCH ACCEPTANCE OR REJECTION OF THE CONVEYANCE BE RECORDED IN THE PUBLIC RECORDS OF TAYLOR COUNTY, FLORIDA; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners have been informed that deeds have been made and recorded deeding real property to the County without the knowledge or acceptance of the Board, and

WHEREAS, the Board feels that it is in the best interest of the County of Taylor County, Florida, that the Board must be informed and accept or reject the conveyance.

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

1. That any conveyance of real property to the County by any person or entity, requires said person or entity to have the County formally rule on whether the County is going to accept or reject such conveyance at a regular scheduled meeting of the Board of County Commissioners of Taylor County, Florida.
2. The grantor shall inform the County if the proposed conveyance and get on the agenda to come before the Board of County Commissioners and the Board shall determine whether to accept or reject said conveyance.

3. The acceptance or rejection of the conveyance shall be recorded in the public records of Taylor County, Florida.
4. It is in the sole discretion of the Board of County Commissioners whether to accept or reject said conveyance.
5. **SEVERABILITY.**

If any phrase or portion of this Ordinance is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portion.

6. **EFFECTIVE DATE.**

This Ordinance shall be effective as provided by law.

PASSED and ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this ____ day of _____, 2013.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
PAM FEAGLE Chairperson

ATTEST:

ANNIE MAE MURPHY, Clerk

5

ORDINANCE NO: 2013-_____

AN ORDINANCE OF TAYLOR COUNTY, FLORIDA REPEALING ORDINANCES 85-12, 2006-10 AND ELIMINATES SECTION 2 - ADMINISTRATION, ARTICLE V – BOARDS, COMMISSIONS, AND AUTHORITIES – DIVISION V – LIBRARY BOARD, OF THE TAYLOR COUNTY CODE OF ORDINANCES, RESERVING DIVISION V FOR FUTURE USE, PROVIDING FOR INCLUSION IN THE CODE, PROVIDING FOR SEVERABILITY, AND AN EFFECTIVE DATE.

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

WHEREAS, it is in the intent of the Board of County Commissioner to promote, protect, and improve the health, safety, and welfare of the citizens of Taylor County; and

WHEREAS, Counties are authorized by Florida Statute Section 163.01 to enter interlocal agreements with other governmental entities to cooperatively utilize the most efficient use of their powers as a basis of mutual advantage and to provide services and facilities that will accord best with geographic, economic, population and other factors influencing the needs and development within a region, and

WHEREAS, a cooperative regional approach to library services on a regional level leveraging local, regional, and state funding is necessary and consistent with the wise stewardship in the use of County tax dollars; and

WHEREAS, as the Taylor County Board of County Commissioners entered into an interlocal agreement with Dixie, Gilchrist, and Lafayette Counties to become a member of the Three Rivers Regional Library Cooperative System in August of 2011; and

WHEREAS, in accordance with the interlocal agreement, the Cooperative has its own board consisting of members appointed by the member counties; and

WHEREAS, local input is provided to the Taylor County Board of County Commissioners through the local volunteer organization known as “Friends of the Library” it is therefore, no longer necessary for Taylor County to maintain a separate library board.

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

REPEALING - TAYLOR COUNTY ORDINANCES 85-212 AND 2006-10, are hereby repealed dissolving the local Taylor County Library Board due to the county's membership on the Three Rivers Regional Library Cooperative System Board,

INCLUSION - in the Taylor County Code of Ordinances

It is the intention of the Board of County Commissioners, that the provisions of this ordinance shall become and be made a part of the Taylor County Code; and that the section of this Ordinance may be renumbered or re-lettered, and word "ordinance" may be changed to "section," "article" or such other appropriate word or phrase in order to accomplish such intentions providing that the Taylor County Code of Ordinances, Section 2 – Administration, Article V Boards, Commissions, and Authorities, Division V – Library Board be amended to read as follows.

Section 2 – Administration, Article V Boards, Commissions, and Authorities, Division V – Reserved.

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

EFFECTIVE DATE - This Ordinance shall take effect upon being enacted and duly filed at the office of the Secretary of State of the State of Florida.

PASSED AND ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this ____ day of _____ 2013.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
PAM FEAGLE, CHAIR

ATTEST:

ANNIE MAE MURPHY, Clerk

jrb

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL OF A RESOLUTION
RECOGNIZING THE 90TH ANNIVERSARY OF THE PERRY
ROTARY CLUB, AS AGENDAED BY JACK BROWN, COUNTY
ADMINISTRATOR

MEETING DATE REQUESTED:

MAY 21, 2013

Statement of Issue: BOARD TO CONSIDER A RESOLUTION HONORING THE
PERRY ROTARY CLUB

Recommended Action: APPROVE

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: JACK BROWN, COUNTY ADMINISTRATOR

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: MARK VIOLA INFORMED THE BOARD OF THE 90TH
ANNIVERSARY AT THE MAY 6, 2013 MEETING. THE ADMINISTRATION STAFF
WORKED WITH MR. VIOLA TO PRODUCE AN HONORING RESOLUTION.

Options:

Attachments: RESOLUTION

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS OF TAYLOR COUNTY, FLORIDA
RECOGNIZING THE PERRY ROTARY CLUB'S 90TH
ANNIVERSARY.**

WHEREAS, The Perry Rotary Club was chartered on May 11, 1923, and marked its 90th anniversary on May 11, 2013; and

WHEREAS, The Perry Rotary Club has served the Taylor County community for the past 90 years through service and financial donations, exhibiting the Rotary motto of "Service Above Self"; and

WHEREAS, The commitment to "Service Above Self" is channeled through Five Areas of Service, which are Club Service, Vocational Service, Community Service, International Service and New Generations Service; and

WHEREAS, The Perry Rotary Club has given an annual scholarship to local students for more than 40 years and this year will present a \$2,000 scholarship, named in honor of longtime Perry Rotarian Grady Moore, once again this year; and

WHEREAS, The Perry Rotary Club financially supports a number of local organizations including the United Way, the Boys & Girls Club, the Florida Forest Festival Distinguished Young Women Program, the Taylor Education Foundation, the Friends of the Taylor County Public Library, the Perry Soccer Association and the Taylor County Recreation Sports Leagues; and

WHEREAS, The Perry Rotary Club, as part of its celebration of Rotary International's 100th anniversary in 2005, spearheaded efforts to raise \$55,000 toward the construction of Heritage Pavilion at Forest Capital State Park, which is now home to the Florida Forest Festival, Florida State Bluegrass Festival, Pickin' in the Pines Music Festival, the Southern Pines Blues & BBQ Festival and many other local events;

WHEREAS, The Perry Rotary Club donated \$7,000, which included a \$1,500 grant from Rotary District 6940, toward the construction of the splash pad at Rosehead Park; and

WHEREAS, The Perry Rotary Club annually sponsors a local student to attend the Rotary Youth Leadership Award program, which emphasizes leadership, citizenship, and personal growth; and

WHEREAS, The Perry Rotary Club donates annually to sponsor a North Florida youth to attend the Rotary Youth Camp, which is intended for any child, age 7 through young adults, with a physical or other limitation which would make it difficult or impossible to participate at other camps; and

WHEREAS, The Perry Rotary Club has supported and will continue to support Rotary International's efforts to eradicate polio worldwide. When, Rotary International launched PolioPlus, the largest internationally-coordinated private-sector support of a public health initiative in 1985, there were 360,000 new cases of polio each year. In 2012, there were only 223 cases worldwide;

THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Taylor County, Florida, that they appreciate the Perry Rotary Club's service to the residents of Taylor County and congratulate the Club on its 90th anniversary.

PASSED in regular session this 21st day of May, 2012.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA.

BY: _____
PAM FEAGLE, Chairperson

ATTEST:

ANNIE MAE MURPHY, Clerk

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Big Bend Water Authority 2013-2014 proposed budget and water rate increase



MEETING DATE REQUESTED:

May 21 2013

Statement of Issue:

Recommended Action: Consideration and approval of the attached budget and water rate increase

Fiscal Impact:

Budgeted Expense:

Submitted By: Big Bend Water Authority

Contact: Mark Reblin

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: Budget has been approved by BBWA members of the board and advertised in both Taylor and Dixie counties

Options:

Attachments:

BIG BEND WATER AUTHORITY
NOTICE OF BUDGET HEARING AND BOARD MEETING

The Big Bend Water Authority ("Authority") will hold a public hearing on **Thursday, May 23, 2013 at 6:00 p.m. at 1313 1st Avenue SE, Steinhatchee, Florida.** The purpose of the hearing is to receive public comment and consider the adoption of a budget for Fiscal Year 2013-2014. A summary of the budget is provided below:

BUDGET:

Income:

Water:	\$667,000.00
Wastewater:	209,392.00
Other receipts:	<u>42,100.00</u>

Total Income: \$918,492.00

Expenses:

Operations:	\$710,492.00
Debt Service:	<u>208,000.00</u>

Total Expenses: \$918,492.00

RATE STRUCTURE:

Base Rates (includes up to 3,000 gallons)

Customer Classification	<u>Water</u>	<u>Wastewater</u>	<u>Proposed Water Rates</u>
Residential	\$28.75	\$41.57	\$29.75
Light Commercial	\$28.75	\$41.57	\$29.75
Heavy Commercial	\$46.37	\$67.05	\$47.37

Rates per thousand gallons or portion thereof (all classifications)

Amount of Gals	Water	Wastewater
3001-6000	\$2.80	\$3.92
6001-9000	\$2.94	\$4.12
9001-12,000	\$3.08	\$4.32
12,001 and up	\$3.21	\$4.53

A rate increase of \$1.00 per month for water only is proposed for the 2013-2014 budget.

A meeting of the Authority Board of Directors ("Board") will be held immediately following the public hearing. Members of the public are encouraged to attend and provide comment at the budget hearing and meeting, which may be continued to a date and time certain as announced at the hearing and/or meeting and noticed. For more information, including a copy of the budget and agenda, please contact Jo Hiers at (352) 498-3576 or by visiting the Authority office at 1313 1st Avenue SE, Steinhatchee, Florida. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in an Authority meeting because of a disability or physical impairment should contact Jo Hiers at 352-498-3576 at least forty-eight (48) hours before the meeting.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at a meeting, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made that includes the testimony and evidence upon which such appeal is to be based.

**BIG BEND WATER AUTHORITY
PROPOSED BUDGET 2013-2014**

[illegible]

BIG BEND WATER AUTHORITY PROPOSED BUDGET 2013-2014

	BUDGET 2012-2013	TOTAL BUDGET 2013-2014
INDIRECT OPERATING EXPENSE		
Advertising	\$ 500.00	\$ 1,000.00
Audit	\$ 15,400.00	\$ 15,400.00
Legal	\$ 25,000.00	\$ 25,000.00
Bad Debt	\$ 1,875.00	\$ 1,875.00
Auto	\$ 4,500.00	\$ 4,500.00
Bank Service Charges	\$ 400.00	\$ 400.00
Computer Support	\$ 6,500.00	\$ 6,500.00
Credit Card Services	\$ 1,500.00	\$ 1,500.00
Dues & Subscriptions	\$ 200.00	\$ 200.00
Write-Off Uncollectible		
Education		
Service Fee Interest		
Garbage Collection	\$ 900.00	\$ 900.00
Diesel	\$ 1,000.00	\$ 1,000.00
General Liability Insurance	\$ 27,993.00	\$ 32,947.00
Office Supplies	\$ 3,000.00	\$ 3,000.00
Computer Supplies	\$ 2,500.00	\$ 2,500.00
License /Fees	\$ 500.00	\$ 500.00
Photocopy	\$ 2,500.00	\$ 2,500.00
Postage	\$ 7,500.00	\$ 7,500.00
Telephone	\$ 5,000.00	\$ 5,000.00
Cell	\$ 3,300.00	\$ 3,300.00
Utility Locates	\$ 200.00	\$ 200.00
Travel	\$ 3,500.00	\$ 2,000.00
Miscellaneous	\$ 2,000.00	\$ 2,000.00
Capital Improvement WW Exist Line		
Capital Improvement Water		
TOTAL INDIRECT OPERATING E.	\$ 115,768.00	\$ 119,722.00
TOTAL OPERATING EXPENSE	\$ 402,397.00	\$ 710,492.00
OPERATING INCOME/LOSS	\$487,758.00	\$208,000.00

**BIG BEND WATER AUTHORITY
PROPOSED BUDGET 2013-2014**

	BUDGET 2012-2013	TOTAL BUDGET 2013-2014
Non/Operating Expense		
Accural Interest	\$ (58,000.00)	\$ (59,000.00)
Note Principal Reduction	\$ (119,000.00)	\$ (150,000.00)
Total Nonoperating Revenue/Expense	(\$177,000.00)	(\$209,000.00)
Cash to Accural Adjustment		
Depreciation Expense Water	\$ (221,685.00)	\$ (221,685.00)
Depreciation Expense Sewer	\$ (45,315.00)	\$ (45,315.00)
Principial Reductions	\$ 119,000.00	\$ 150,000.00
TOTAL ACCRUAL ADJUSTMENT	\$ (148,000.00)	\$ (117,000.00)
Total Expenses		
		<u>\$ 918,492.00</u>

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO REVIEW APPLICATIONS AND CONSIDER APPOINTING TWO (2) INDIVIDUALS TO SERVE ON THE TAYLOR COASTAL WATER AND SEWER DISTRICT (TCWSD) BOARD, AS AGENDAED BY LYNETTE SENTER, TCWSD

MEETING DATE REQUESTED:

MAY 21, 2013

Statement of Issue:

BOARD TO CONSIDER APPOINTMENTS TO TCWSD BOARD

Recommended Action: APPOINT 2 INDIVIDUALS

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: DUSTIN HINKEL, ASSISTANT COUNTY ADMINISTRATOR

Contact: 838-3500x7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: SEE ATTACHED EMAIL CORRESPONDENCE

Options:

Attachments: EMAIL CORRESPONDENCE
NOTICE
APPLICATIONS
BALLOTS

Attachment 4: Board and Committee Applicants' Ranking Form

MALCOLM PAGE
District 1

JIM MOODY
District 2

JODY DEVANE
District 3

PAM FEAGLE
District 4

PATRICIA PATTERSON
District 5



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

JACK R. BROWN, County Administrator
201 East Green Street
Perry, Florida 32347
(850) 838-3500, extension 7 Phone
(850) 838-3501 Fax

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

Board and Committee Applicants Ranking Form

Date: MAY 21, 2013

Commissioner: _____

NOTE: RANK THE APPLICANTS AS FOLLOWS, THE BEST APPLICANT IS #1, THE SECOND BEST IS NUMBER TWO, ETC. BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.

TAYLOR COUNTY WATER AND SEWER DISTRICT BOARD OF DIRECTORS

Applicant Name:	Rank Applicants 1-10
JIMMY POPPELL	
TROY THOMPSON	
VANNIE WETHERINGTON	
KENNY CREWS	

MALCOLM PAGE
District 1

JIM MOODY
District 2

JODY DEVANE
District 3

PAM FEAGLE
District 4

PATRICIA PATTERSON
District 5



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

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

Board and Committee Applicants Ranking Matrix

Date: MAY 21, 2013

Board/Committee: TCWSD BOARD

Candidate	Feagle	DeVane	Page	Patterson	Moody	Total
JIMMY POPPELL						
TROY THOMPSON						
VANNIE WETHERINGTON						
KENNY CREWS						

BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.

Dustin Hinkel

From: Jack Brown
Sent: Tuesday, May 07, 2013 11:11 AM
To: tcwsd@fairpoint.net; diane; Dustin Hinkel
Subject: Applications for Taylor Coastal Water & Sewer District Board Vacancies
Attachments: Applicants TCWSD 5_6_13.pdf

Lynette,

Thanks for forwarding the applications. You did just right as it is the policy of the Taylor County Board of County Commissioners that when they appoint members to Boards that all applications are forwarded to the Board of County Commissioners for consideration. Each individual member of the Board of County Commissioners then in a public meeting ranks order the applicants for consideration. Their rankings then become part of the public record.

I'll forward your email along with the applications to Dustin Hinkle the Assistant County Administrator. Mr. Hinkle is responsible for compiling the draft Board agenda for the regularly scheduled Board Meetings. He will agenda this for the Board's next meeting which is scheduled for 5:30 p.m., on May 21, 2013.

Please pass along my regards to Glenn. Best Wishes, Jack

Jack R. Brown
County Administrator
Taylor County
Email: Jack.Brown@taylorcountygov.com
Phone: (850) 838-3500, Ext. 7
Fax: (850) 838-3501
website: <http://www.taylorcountygov.com>

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

-----Original Message-----

From: TCWSD [<mailto:tcwsd@fairpoint.net>]
Sent: Monday, May 06, 2013 6:48 PM
To: Jack Brown; tcwsd@fairpoint.net; Diane Carlton
Subject: Applications for Taylor Coastal Water & Sewer District Board Vacancies

Jack,

We have received four (4) applications for the two (2) board vacancies and have attached copies for your review. At our Board meeting this afternoon (May 6, 2013) the Commissioners reviewed the applications and decided to present all of them to the Taylor County Board of Commissioners for their review and appointment. The Taylor Coastal Water & Sewer District Board asked that the Taylor County Board of Commissioners take into consideration that our current members are residents of either Keaton Beach or Cedar Island and would like to encourage the inclusion of applicants from other beach areas.

Current Board Members:

Lee Bennett	Keaton Beach
Lynn Aibejeris	Keaton Beach
Billy Ezell	Keaton Beach
Gennie Malone	Cedar Island
Cornell Silveira	Cedar Island

Applicants:

Vannie Wetherington	Keaton Beach
Jimmy Poppell	Dark Island
Kenny Crews	Cedar Island
Troy Thompson	Dark Island

Please let us know when this will be placed on the Agenda for the Taylor County Board of Commissioners meeting.

Thank you for your assistance.

Lynette Senter

--

Lynette Senter, Assistant Office Manager Taylor Coastal Water & Sewer District

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

PERRY NEWS-HERALD/TACO TIMES

Published Weekly in the City of Perry
County of Taylor, State of Florida

AFFIDAVIT OF PUBLICATION

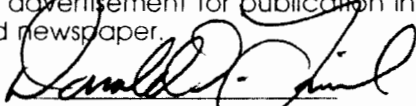
Before me, the undersigned authority personally appeared DONALD D. LINCOLN, who on oath says that he is the PUBLISHER of the Perry News-Herald/ Taco Times, both weekly newspapers published in Perry, Taylor County, Florida, that the attached copy of advertisement in re:

TAYLOR COASTAL WATERS
BOARD OF COMMISSIONERS

was published in said newspaper in the issues of:

**APRIL 26, 2013
MAY 1, 2013**

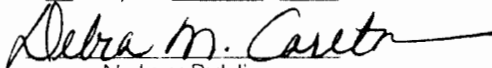
Affiant says further that the said, newspapers published at Perry in said Taylor County, Florida, each week; has been entered as second class mail matter at the Post Office in Perry, Florida, in said Taylor County, Florida for a period of one year next proceeding the first publication of the attached copy of notice to appear: and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.



Donald D. Lincoln, Publisher

Sworn to and subscribed
before me this

30 day of APRIL, 2013



Notary Public

County of Taylor

State of Florida

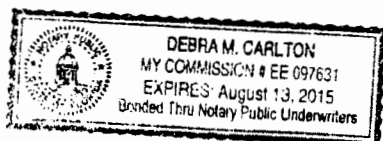
Personally Known

Personally Appeared

before me

Taylor Coastal Water and Sewer District has two (2) openings on its governing Board of Commissioners. Potential commissioners must be a registered voter in Florida and own real property within the boundaries of the District. Both openings are to serve the remainder of four years term. One of the openings is for a term that began on May 3, 2010 and will end on May 3, 2014. The other opening is for a term that began on May 3, 2012 and will end on May 3, 2016.

Interested parties should submit in writing their desire to serve along with a copy of their Florida Drivers License. The request must be delivered to the District Office located at 18820 Beach Road, Perry, FL 32348 by 4:00 p.m. on May 6, 2013. All applications will be surrendered to the Taylor County Board of Commissioners for appointment. Further information may be obtained by calling (850) 578-3043.



Mr. Jimmy Poppell
22167 Gulfview Drive

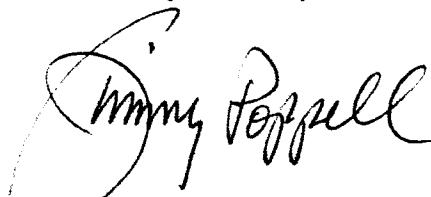
RECEIVED
5/12
1:20 PM
5/6/13

May 6, 2013

I would like the Taylor Coastal Water & Sewer District to consider me for a position on the Board of Commissioners.

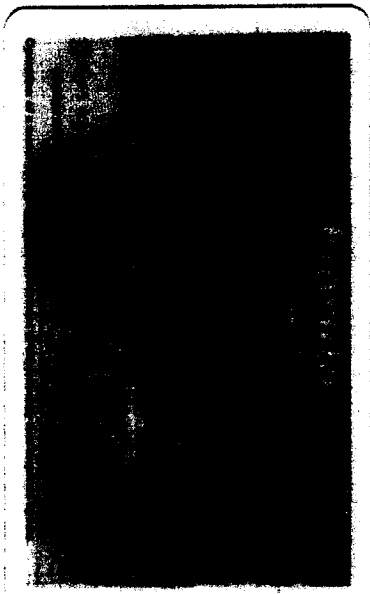
I am a property owner on Dark Island and am very interested in serving the District.

Thank you for your consideration.

A handwritten signature in cursive script that reads "Jimmy Poppell". The signature is fluid and stylized, with a large loop at the beginning of the first name.

Jimmy Poppell

Rec'd. in Person



Troy Thompson
22269 Gulfview Dr. S

Dear Taylor County Commissioners,

Please consider me for the open Commissioner position on the Taylor Coastal Water and Sewer District Board.

I am a property Owner at Dark Island and would like to serve the community in this position.

Sincerely,



Troy Thompson

RECEIVED

2:32 pm.
5/6/13

Received via fax



Florida
DRIVER LICENSE CLASS E

THIS IS TO CERTIFY THAT
3808 E US HWY 27
PERRY, FL 32347-0000
DOB: 05-11-1948 SEX: M
ADDRESS: 3808 E US HWY 27
PERRY, FL 32347-0000
CLASS: C
CLASS 2

SAFE DRIVER MOTORCYCLE ALSO

Operator of a motor vehicle is prohibited from driving a motor vehicle without a valid driver's license.

May 4, 2013

RECEIVED
RTS

10:18 AM

5/6/13

Taylor Coastal Water and Sewer District

RE: Governing Board of Commissioners

I would like to serve on the governing Board
of Commissioners representing my District.

I live at 20960 Marina Road, Keston Beach, Perry,
Florida, since the early 1970's.

Thanks.

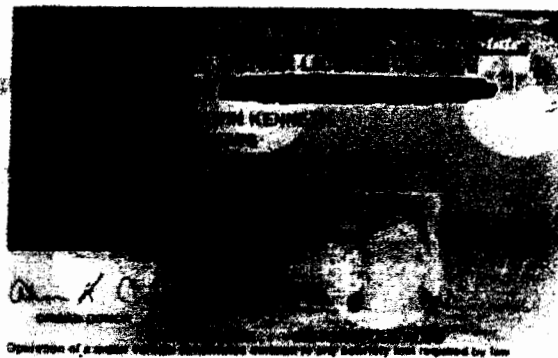
Verni Wetherington

850-578-2324



Received in Person

5-6-2013



TCW&SD,

I'm KENNY CREWS AND WISH TO APPLY FOR A POSITION
ON THE TCW&SD BOARD. I HAVE PLACES IN TAYLOR COUNTY.
I LIVE AT 21467 SANDPIPER RD (CEDAR ISLAND) AND
6740 AUSTIN McDONALD RD (ATHENA). I HAVE ANOTHER RESIDENCE
AT 853 MEETING HOUSE RD (BEHIND BLUE CREEK BAPTIST CHURCH)
THANK YOU FOR YOUR CONSIDERATION, Kenny Crews

dish

Page 1 of 2

DEPT 0083 PALATINE IL 60055-0083
8255 9000 NO RP 15 02182013 NNYYYN 01 017577 0081
ALVIN CREWS
6740 AUSTIN McDONALD RD
PERRY FL 32348-8034

Bill Creation Date: February 15, 2013
Account Number: [REDACTED]
Account Holder: ALVIN CREWS
Service Address: 21467 S SANDPIPER RD
PERRY FL 32348-8215



Important Reminder...

Summary

Received in
Person

RECEIVED

3:55 p.m.
5/6/13

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE COUNTY ATTORNEY TO PROVIDE AN UPDATE ON TAYLOR COUNTY V. BROOKS



MEETING DATE REQUESTED:

MAY 21, 2013

Statement of Issue: BOARD TO HEAR AN UPDATE

Recommended Action: DISCUSSION

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: JACK BROWN, COUNTY ADMINISTRATOR

Contact: 838-3500

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: DR. BROOKS IS A HOME OWNER IN THE BEACHES AREA. THE BOARD APPROVED TAKING LEGAL ACTION TO ENCOURAGE DR. BROOKS TO MAKE REPAIRS AND ACCOMMODATIONS TO BRING HIS PROPERTY TO THE CODE STANDARDS.

Options:

Attachments: COUNTY ATTORNEY CORRESPONDENCE

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

CONRAD C. BISHOP, JR.
CONRAD C. "SONNY" BISHOP, III
STEPHEN F. "BUDDY" MURPHY

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

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

April 30, 2013

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

Jack Brown
County Administrator
County Offices
201 E. Green Street
Perry, Florida 32347

Re: Taylor County v. Brooks


Dear Annie Mae and Jack:

Please find enclosed a copy of Dr. Brooks' Answer and Counter Claim plus a copy of my Answer and Affirmative Defenses.

Please put a copy of this in each commissioner's drawer and if you have a question, please give me a call.

Thank you and I hope you are doing fine.

Respectfully,


Conrad C. Bishop, Jr.

CCB/kp

Enclosure

IN THE CIRCUIT COURT, THIRD
JUDICIAL CIRCUIT, IN AND FOR
TAYLOR COUNTY, FLORIDA.

CASE NO: 12-213-CA

TAYLOR COUNTY, FL,

Plaintiff,

Vs.

TIMOTHY BROOKS; EARL NICHOLS;
And TAYLOR COASTAL WATER AND
SEWER DISTRICT,

Defendants.

-----/

ANSWER AND AFFIRMATIVE DEFENSES

COMES NOW, the Plaintiff/Counter Defendant, TAYLOR COUNTY, FLORIDA, by and through its undersigned attorney and files this its Answer and Affirmative Defenses to the Counter Claim filed by the Defendant/Counter Plaintiff and alleges:

1. That the Plaintiff/Counter Defendant is without knowledge as to the allegations of paragraphs 1, 2, 4, 7, 8, 11, 12, 14, 17, 19, 20, 21, 22, 24, 25, 26, 27, 28, 29, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, and 53, therefore same are denied.
2. That the Plaintiff/Counter Defendant denies the allegations of paragraphs 3, 5, 6, 9, 10, 13, 15, 16, 18, 23, 30, 31, 32, 33, 34, 35, 49 and 50 and demands strict proof thereof.

AFFIRMATIVE DEFENSES

3. That the Plaintiff/Counter Defendant alleges that the Counter Claim filed by the Defendant/Counter Plaintiff fails to state a cause of action upon which relief can be granted.
4. That the Counter Claim filed by the Defendant/Counter Plaintiff fails to state a cause of action upon which damages can be awarded.
5. That the Counter Claim filed by the Defendant/Counter Plaintiff fails to state a cause of action upon which punitive damages can be awarded and punitive damages cannot be awarded against the Plaintiff/Counter Defendant.
6. That the Counter Claim filed by the Defendant/Counter Plaintiff makes allegations that are totally unfounded and not proper to be in the form of allegations.
7. That the demand in the Defendant/Counter Plaintiff's Counter Claim is not a demand but an allegations and is not proper in a Counter Claim.

WHEREFORE, the Plaintiff/Counter Defendant, Taylor County demands judgment, costs and attorney's fees.

Respectfully submitted,



THE BISHOP LAW FIRM, P.A.
Attorneys at Law
Conrad C. Bishop, Jr.
Post Office Box 167
Perry, Florida 32348
(850) 584-6113
e-mail: lawbishop@fairpoint.net
Florida Bar No.: 126073

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that an exact copy of the foregoing has been furnished by regular U. S. Mail to TIMOTHY BROOKS, 4646 Beacon Lane, Cheboygan, MI 49721 this 30th day of April, 2012.



COUNSEL

IN THE CURCUIT COURT , THIRD JUDICIAL CIRCUIT,
IN AND FOR TAYLOR COUNTY, FLORIDA

TAYLOR COUNTY, FL

Case No. 12-213-CA

Plaintiff and Counter Defendant;

v.

Timothy Brooks

Defendant and Counter Plaintiff,

2nd Response to Complaint to Foreclose Lien
Count1

Now Comes the Defendant and Counter Plaintiff, Timothy Brooks, Pro Per, and answers the Plaintiff and Counter sues the Plaintiff and Counter Defendant, and states as follows:

ANSWERS to COMPLAINT:

1. Admitted.
2. Neither admitted or denied.
3. Denied, The lean was Obtained and enforced Unlawfully.
4. Denied. An order has never been served nor has a payment been requested. Regardless this action is unlawful, violating both Federal and State Law.
5. Denied, This action is unlawful, violating both Federal and State Law.
6. Denied, This action is unlawful, violating both Federal and State Law.
7. Neither admitted nor denied.
8. Denied, The action of Taylor Coastal Water and Sewer District (TCWSD), was unlawful, based on Perjury, and Court corruption. Further this action bars any recovery for parties named.
9. Denied, The Claim is subordinate to any other claims or leans (FIFO), if it is valid at all.
10. Denied, any costs are the responsibility of the Plaintiff.
- 11 Denied, This action is unlawful, violating both Federal and State Law.
12. Denied, This action is unlawful, violating both Federal and State Law.

13. Neither admitted or denied.

Background:

The Defendant and Counter Plaintiff Timothy Brooks is seeking significant "Discovery" and will require significant paperwork to define the "Business of Taylor County, and related entities such as the Taylor Coastal Water and Sewer District. Improper violations of payments and gifts have been observed by the Defendant, given to members of the County by the Water Company. The County has allowed many Ordinances to empower and to be enforced by the Water Company.

Now comes the Defendant and Counter Plaintiff, Who files this Complaint against the Plaintiff, and counter defendant: Taylor County, Florida. (to be known as the County)

Notice:

The Defendant and counter-Plaintiff (Dr. Brooks) have not been served with any paperwork before September 2012. The information was obtained 4th person from a Mrs. Tammy Klein. The Defendant and Counter Plaintiff Timothy Brooks, has been traveling, or ill for a period of time and out of the State of Michigan and has a true Legal Address of either 4648 or 4646 Beacon Ln, Cheboygan Michigan, 49721.

Claims as follows:

1. The 'Basis' of the complaint is an action by the Taylor County Code enforcement Officer. (Mr. Love)
2. It is believed by Dr. Brooks that the Taylor County Water and Sewer District (TCWSD) or people related to it, are directly or indirectly involved.
3. The County is threatening to take the property in question to provide improper and unearned gains.
4. Members of the County would benefit from this action.
5. There is no Contract to allow a Foreclosure.
6. This action would and has caused severe damage Dr. Brooks
7. Mr. Love the Enforcement officer states that notices were sent to Timothy Brooks, however no proof is shown or proven.
8. Mr. Love states that Dr. Brooks was properly informed, and refused to appear at Mr. Loves' hearings.
9. Mr. Love has admitted to trespassing on the property to search the property and to take Pictures.

- 10 The 4th Amendment of the Constitution prohibits trespassing (search or seizure), without a search warrant.
11. Mr Love did not have a search warrant.
- 12 Mr. Love has stated that the property is in violation of Article III, Section 30-71, pertaining to junk, debris, and abandoned property. Specifically noting 5 boats as "being abandoned" on the property.
- 13 Mr. Love specifies as these boats are abandoned, as such they are also Debris.
14. The 'Blacks Law Legal Dictionary: and other Dictionary's defines that the word 'Abandoned' as a Verb, which would define an action (by the owner of the boats).
15. The County cannot truthfully define any of the property as abandoned!
16. As the Defendant Timothy Brooks is the owner of the Boats, he alone possesses the only authority capable of abandoning the boats (which requires affirmative action) and the action and definition is denied!
17. Mr Love has testified that he took pictures of the pilings, however a Search Warrant to avoid Trespassing again was not approved or granted.
- 18 Mr Love has declared that a violation fee amount of \$250 (Two hundred and Fifty dollars per day) which is excessive, unreasonable, and abusive.
19. Mr. Love had the intention to cause as much harassment and damage as possible.
20. Mr. Love has no proof that Dr. Brooks was ever informed.
21. Mr. Love opinion of the 'so called" violations is subjective and abusive, and not based on scientific fact.
- 22 The 8th amendment of the constitution, prohibits excessive fines.
23. His actions and his assessment and not a valid Court action and such, is unlawful and not binding.
- 24 The County is aware of at least 1 other property in the County in worse condition which is not being prosecuted.
25. The County is aware of at least 10 other properties in the County in worse condition which are not being prosecuted.
26. The County is aware of at least 100 other properties in the County in worse condition which are not being prosecuted.
27. The County is aware of at least 1000 other properties in the County in worse condition which are

not being prosecuted.

28. The County is aware of Hundreds to Thousands of Boats (or more) in the County which have not had the same scrutiny or prosecution.

29. The County is aware of Tens of Thousands to Millions of items which can be 'potentially hazardous' to others. (Just about anything) and prosecution is not happening!

30. The County is Taxing this property at a higher amount than most other properties which have a single house on a single lot.

31. Mr. Conrad C. Bishop has admitted that this action is a specific targeted attack on the property owned by the Defendant. (as a result of an alleged civilian grievance)

32. The County has not forwarded any specifics about the original complaint, such as name or address or true legal nature of the complaint or complainant.

33. Mr. Bishop has refused to answer the previous submission of the Counter Claims, in violation of Florida Court Rules.

34. Mr. Bishop thinks that he can choose which Court rules to recognize, and which he can re-define for his use.

35. Mr Bishop has testified that the County has NOTHING to do with Mr Floyd Ford or the Taylor County Water and Sewer District.

36. The County 'in fact' has had extensive dealings with Mr, Ford and the TCWSC.

37. The County has granted a number of County Ordinances to support the TCWSD.

38. The County has allowed the TCWSD to impose property owners with Fees' and other costs including Quasi-Government Closing Cost (tax)on property sales.

39. The County has published the Property Description in the Local Newspaper.

40. Publishing a description of a property in the local Newspaper causes many people to think the property has been abandoned and it is safe break into a listed property to steal valuables.

41. The local Neighbors to the property have been told that the property has been abandoned.

42. The Neighbors near the property have been told that Dr. Brooks is Dead.

43. The neighbors have been told that the property will be razed by the County and the property is a "free for all".

44. The property has been broken into a number of times with most valuables taken (from a NITROX SCUBA filling station, to Plasma TV to items as small as toilet paper taken off of the holder) as a result of the County publication and circulated rumors.

45. The County has required the Electric Power Company to remove the power wiring to the house.
46. The County will not allow the electric power to be restored.
47. Mr Love has made (unknown and uninformed) demands which are not reasonable, or possible to a Disabled person trying to live on minimal income.
48. Jack Brown (the County Commissioner) and Dustin Hinkle (the Assistant Commissioner) , have both been sent e Mails requesting a proper solution and resolution to any problem without ANY response!
49. The 7th amendment guarantees the right to a trial by Jury.
50. The taking of the property known as 105 Cedar Island, is a clear violation of the 4th and 5th Amendment of the Constitution.
51. The Federal Prosecuting Attorneys Office has been informed about the current situation and has asked the FBI, to Investigate both the County and the TCWSD for unlawful activities.
52. A quantity of information has been forwarded to the FBI by the request of the FBI and Federal Attorneys Office.
53. The Federal Prosecuting Attorney Office has stated that the County does not have the legal right right to Foreclose on the Property in this manor.

WHEREFORE,

The Defendant and Counter Plaintiff is seeking full re-enumeration for inflicted damages (both physical and Mental), and punitive damages. This action has been forced extensive damage to Dr. Brooks health (at this point Physical Collapse due to heat stroke, and gangrene and blood poisoning due to being intentionally subjected to lethal cold conditions requiring Dr. Brooks to be confined to bed for most of the last 8 months and financial damages (costs have already exceeded one years income just for the last two required visits). Damages form loss of use. And penalties be applied to the County members who have violated the basic rights of Life , Liberty, and pursuit of Happiness as guaranteed in the 14th Amendment. (AND) All other Constitutional rights, and violation to the American's with Disabilities Act are demanded! Mr Love, and the Building Department, Mr. Brown, Mr. Hinkle, the Board members who have been involved, and Mr. William Blue are having Federal Complaints drawn up against them. Mr James Roy Bean is having a special investigation by the FBI. Further Complaints have been made to the Federal Bureau if Intelligence with an investigation being ensued, and a Civil action against the Taylor County has been initiated. This action will be appealed to Federal Court, as the basic violations are Federal and Constitutional in nature, and the two defendants are in different States.

As this action is a clear violation of the United States Constitution and Florida State Law, the action against the Defendant, Timothy Brooks, must be quashed, and the action against the Counter Defendant, County of Taylor Florida, must be enforced.

Damages requested Include all cost associated with this action including losses due to theft, destruction and loss of property and its contents and loss of use of the property. Mental and Physical damage

cannot be repaired and are extensive and debilitating.

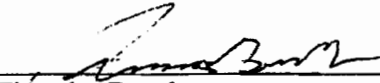
Damages requested exceed \$2,500,000. and for fee's, costs of this action, and other further relief that the Court deems proper and just.

A handwritten signature in black ink, appearing to read "Timothy Brooks". The signature is fluid and cursive, with the first name "Timothy" written in a larger, more prominent script than the last name "Brooks".

Timothy Brooks (Pro Per)
4646 Beacon Ln,
Cheboygan MI., 49721

CERTIFICATE OF SERVICE

I Hereby Certify that an exact copy of the foregoing has been furnished by regular U. S. mail to Mr. Conrad C. Bishop at: P.O. Box 167, Perry, FL., 32348-0167, and to:
3rd Judicial Circuit Court, at 108 N. Jefferson St., Ste 102, Perry Fl., 32347-3252,
this 16th Day of April, 2013.



Timothy Brooks.

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The Board to consider approval of a letter of support requested by Buckeye Technologies by the Environmental Regulation Commission revisions to Site Specific Alternative Criterion for Transparency as proposed by the Florida Department of Environmental Protection at the workshop held in Perry, on April 25, 2013.

MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue:

Dan Simmons on behalf of Buckeye Technologies Inc. has requested that the Board consider approval of the attached letter of support to the Florida Department of Environmental Protection expressing the Board's support for the Environmental Regulation Commission revisions to Site Specific Alternative Criterion for Transparency as proposed by the FDEP at the workshop held in Perry, on April 25, 2013.

Recommended Action: Approve / Disapprove or Revise the Recommended Letter

Fiscal Impact:

No

Budgeted: No

Submitted By:

Jack R. Brown, County Administrator

Contact:

(850) 838-3500, Ext. 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: As stated above

Options: As stated above under the Recommended Action

Attachments: 1) Recommended Draft Letter

- 2) FDEP Public Workshop Packet on Proposed Revisions of Site Specific Alternative Criterion for Transparency in the Lower Fenholloway River And Near shore Waters.



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

JACK R. BROWN, County Administrator
201 East Green Street
Perry, Florida 32347
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CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-6113 Phone
(850) 584-2433 Fax

May 21, 2013

Ms. Cari Roth
Chairperson
Environmental Regulation Commission
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Dear Madam Chair:

The Taylor County board of commissioners supports revisions to Site Specific Alternative Criterion for transparency as proposed by the Florida Department of Environmental Protection in a public workshop held in Perry, April 25, 2013.

The revisions are a modification of existing rules concerning the amount of light required to protect near shore seagrass beds in shallow gulf waters near the mouth of the Fenholloway River. The revisions have the practical effect of ensuring more sunlight will be available to near shore seagrasses in the future (than required by existing rules).

The residents of Taylor County strongly support the efforts of state, federal, and private-sector scientists to restore Fenholloway River and near shore waters. We view the FDEP's proposed rule change as an important next step in ensuring a healthy, well-balanced community of aquatic flora and fauna and the maintenance of existing and designated beneficial uses in these waters.

Please place this letter of support for the proposed rule change in the public record.

We look forward to hearing that the Environmental Regulation Commission has formally adopted the proposed rule change. If you have any questions, Jack Brown, our County Administrator can be reached by phone at (850) 838-3500, Ext 7, by cell phone at (850) 838-6799 or by email at Jack.Brown@taylorcountygov.com.

Sincerely,

Pam Feagle
Chairperson
Taylor County Board of County Commissioners



FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

BOB MARTINEZ CENTER
2600 BLAIRSTONE ROAD
TALLAHASSEE, FLORIDA 32399-2400

RIE L. SCOTT
GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

AGENDA

Public Workshop on Proposed Revisions of Site Specific Alternative Criterion for Transparency in the Lower Fenholloway River and Nearshore Waters

DATE AND TIME: 9:00 a.m., April 25, 2013
PLACE: Taylor County Administrative Complex
Taylor County Commission Chambers
201 East Green Street
Perry, Florida

THIS MEETING IS OPEN TO THE PUBLIC

- I. Welcome and Introduction
- II. Background
- III. Proposed Revisions to Site Specific Alternative Criterion for Transparency
- IV. Public Comments
- V. Adjournment

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Eric Shaw, Bureau of Assessment and Restoration, MS 6511, 2600 Blair Stone Road, Tallahassee, FL 32399-2400; telephone 850/245-8429. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

62-302.800 Site Specific Alternative Criteria

(1) through (4) No change.

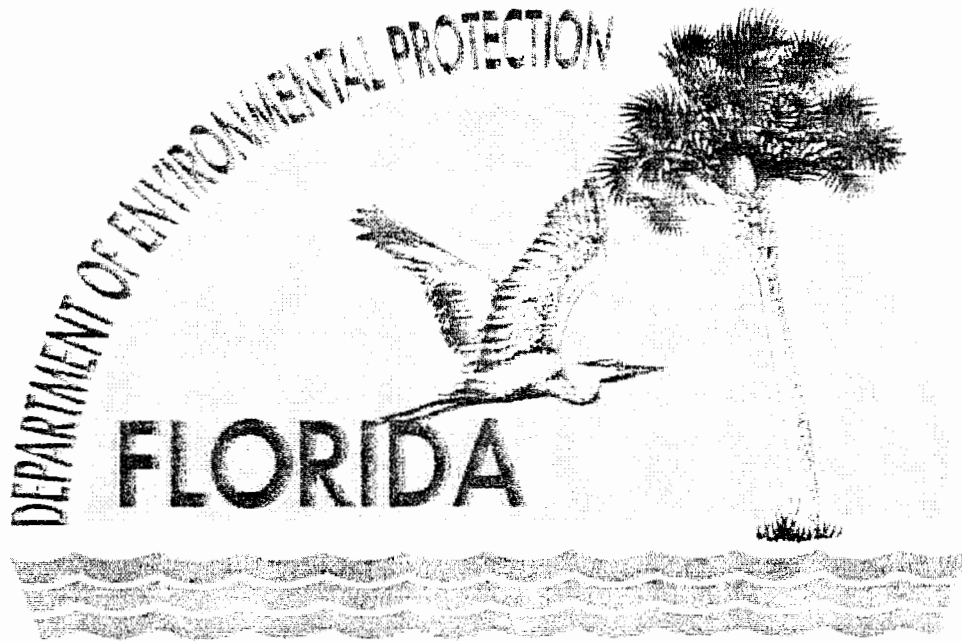
(5) Site specific alternative criteria apply to the water bodies, or portions of the water bodies, listed below. For dissolved oxygen site specific alternative criteria, normal daily and seasonal fluctuations above the levels listed in the table below shall be maintained.

(a) through (c) No change.

(d) Fenholloway River coastal waters (Apalachee Bay) as spatially defined by the coordinates (83° 49' 29.95" W, 29° 59' 38.70" N), (83° 45' 3.61" W, 29° 57' 22.10" N), (83° 47' 23.50" W, 29° 54' 5.01" N), and (83° 51' 45.47" W, 29° 56' 25.71" N). Class III.	The <u>growing season (May – October)</u> annual average down-welling light at 1 m depth at stations F10 (83° 47' 6.60" W, 29° 57' 4.20" N) and F11 (83° 48' 27.00" W, 29° 57' 38.40" N) shall be 36 27 percent or more of surface values based on a minimum of 12 measurements <u>and will only apply during years in which the growing season using a 2 pi sensor during times</u> when the average flow at Hampton Springs Bridge (USGS gage 02325000 near Perry) is less than or equal to 60 cubic feet per second (after subtracting flows from permitted point sources).	Taylor
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Rulemaking Authority 403.061, 403.062, 403.087, 403.504, 403.704, 403.804, 403.805 FS. Law Implemented 403.021(11), 403.061, 403.087, 403.088, 403.141, 403.161, 403.502 FS. History—Formerly 17-3.05(4), Amended 3-1-79, 10-2-80, 2-1-83, Formerly 17-3.031, Amended 6-17-92, Formerly 17-302.800, Amended 5-15-02, 1-9-06, 6-28-06, 12-7-06, 8-5-07, 8-5-10, 7-3-12, _____.

Technical Support Document:
Summary of the Technical Basis for
Site-Specific Alternative Criteria for
Transparency (for Protection of Seagrass)
in Apalachee Bay Adjacent to the
Fenholloway River
(Taylor County)



Prepared by:
Florida Department of Environmental Protection
Bureau of Assessment and Restoration Support
Standards and Assessment Section

April 2013

1 Introduction

This report was prepared by the Florida Department of Environmental Protection (Department or FDEP) to summarize information needed to support a Site-Specific Alternative Criterion (SSAC) for transparency to protect submersed aquatic vegetation (SAV) in the nearshore area of Apalachee Bay adjacent to the Fenholloway River, in Taylor County, Florida (Figure 1). The Department received a petition for the SSAC from Buckeye Florida, L.P., a Dissolving Kraft Pulp mill that discharges treated effluent to the Fenholloway River.

The designated use of this Class III water is recreation, propagation, and maintenance of a healthy, well-balanced population of fish and wildlife (Rule 62-302.400, F.A.C.). The proposal is to establish a Type II SSAC for transparency, which must be derived based on a demonstration that transparency provisions in the SSAC will fully support and protect the designated use. During certain flow conditions (described below) this SSAC would apply in addition to (as a protective supplement) Florida's existing, generally applicable transparency criterion. Florida's transparency criterion states that transparency, defined as the depth of the compensation point for photosynthetic activity, shall not be reduced by more than 10 percent compared to natural background conditions (Rule 62-302.530[67], F.A.C.). FDEP defines the compensation point depth as the depth at which one percent of surface light remains. This criterion was originally developed for the protection of phytoplankton, and is not directly applicable in the portions of Apalachee Bay where SAV occurs because light levels at the bottom are generally greater than one percent of surface light (compensation point). Buckeye proposed a SSAC to be protective of SAV in Apalachee Bay in anticipation of future statewide transparency criteria that the Department discussed at public meetings in 2009 and 2010 (FDEP 2009). The existing transparency criterion will continue to apply during high river flow conditions (discussed below), and this transparency SSAC will provide additional protection for SAV during moderate/low flow conditions.

A Type II SSAC for transparency for this portion of Apalachee Bay was previously approved by the Environmental Regulation Commission in February 2010. Since then, new scientific information, including additional data regarding the relationship between the types of transparency sensors (*i.e.*, 2π [flat] and 4π [spherical] sensors) and the development of a transparency target associated with the Environmental Protection Agency's (EPA) estuary numeric nutrient criteria (NNC) proposal (EPA 2012), prompted FDEP to pursue a revision of the 2010 SSAC. During the 2010 SSAC development, data suggested that 15%¹ photosynthetically active radiation (PAR) measured with a 2π sensor was equivalent to 20% PAR measured with a 4π sensor. Since then, additional data collected showed that this relationship was not robust, and that when expressed as percent of surface light, both sensors should provide similar readings.

In this current proposal, FDEP proposes a transparency SSAC of 20% light on bottom for the protection of seagrasses, which is more stringent than the previous SSAC (15%). This 20% light-on-bottom target is also consistent with the protective light threshold developed by EPA as part of their Florida estuarine NNC proposal (EPA 2012). Based on input from FDEP that 20% light on bottom was a more appropriate target, Buckeye and its consultants revised the

¹ Reading expressed as percent of light measured at the surface. As per DEP SOP FT 1700, surface measurements are taken just below (approximately 1 cm) the air-water interface to account for optical differences between air and water.

hydrodynamic/water quality model, including calibration improvements, and developed a new SSAC consistent with the intent of their original petition.

2 SSAC Requirements (Rule 62-302.800, F.A.C.)

For FDEP to approve a Type II SSAC, a petition must demonstrate that the proposed criterion would fully maintain and protect human health, existing uses, and the level of water quality necessary to protect human health and existing and designated beneficial uses. A Type II SSAC must:

- Describe the historical and existing biology, including variations that may be affected by the parameters in question;
- Show that normal fluctuations of the analyte are being maintained; and
- Show that the designated use is being attained and not adversely affecting adjoining waters.

The petition must include:

- An assessment of aquatic toxicity, except on a showing that no such assessment is relevant to the particular criterion. The petitioner may propose another generally accepted scientific method or procedure to demonstrate with equal assurance that the alternative criterion will protect the aquatic life designated use of the water body;
- A risk assessment that determines the human exposure and health risk associated with the proposed alternative criterion, except on a showing that no such assessment is relevant to the particular criterion;
- Information indicating that one or more assumptions in formulating the existing criterion are inappropriate at the site in question and that the proposed assumptions are more appropriate. Man-induced pollution that can be controlled or abated shall not be deemed a ground for a proposed alternative criterion;
- All information required for the Department to complete its economic impact statement for the proposed criterion; and
- For any alternative criterion more stringent than the existing criterion, the petition shall include an analysis of the attainability of the alternative criterion.

The proposed SSAC described in this document is designed to protect the designated use (healthy, well-balance aquatic life) in this portion of Apalachee Bay.

3 Site Information

The Fenholloway River lies within the Gulf Coast Flatwoods area of the Southern Coastal Plain ecoregion (denoted as Ecoregion 75a by Griffith *et al.* 1994). This region is characterized by salt marshes, flat plains, pine flatwoods, and swamps (Figure 2). Extensive marsh and swamp systems adjacent to the river system contribute large amounts of leaf litter, which in turn causes the water to contain high amounts of organic tannins, lignins, and other humic acid substances. The decomposition of these organic materials in water results in coloration of water that commonly occurs in swamplands and in “blackwater” streams. The average growing season (May-October) color at the mouth of the Fenholloway River (station F06) from 2004 to 2011 ranged from 200 PCU to 650 PCU (BVA 2012). High color values may result in decreased

phytoplankton or Submerged Aquatic Vegetation (SAV) photosynthesis due to reduced light penetration.

The Fenholloway River watershed is approximately 258 square miles in size (Livingston 1993). It receives water from an extensive swamp known as San Pedro Bay, and its riparian zone consists of forest and floodplain swamp, which generally extends well beyond 100 meters. The river is heavily shaded by an extensive canopy of trees until the estuarine reaches.

4 SSAC Derivation

4.1 Background Information

The Fenholloway River was historically a Class V (Industrial Use) waterbody. A Use Attainability Analysis (UAA) completed in 1994 determined that the river should be Class III. One of the findings of the UAA was that the Submerged Aquatic Vegetation (SAV) in the vicinity of the Fenholloway River mouth had been reduced by 9.2 square miles because of the color and nutrients from the Buckeye Florida Pulp Mill effluent (FDEP 1994). Effluent color averaged near 2,200 PCU in the 1980s.

One recommendation from the UAA was to reduce the effluent color to achieve approximately 40 PCU at a location where SAV would be expected to grow in the absence of the mill discharge (Site F10; FDEP 1994). Landward from this location, natural inputs of freshwater and colored humic acid substances from San Pedro Bay alone would prevent establishment of perennial seagrass communities.

By 2000, Buckeye implemented the changes required by the UAA to achieve an annual average color of 1,100 PCUs at a discharge volume of 49 MGD. The facility currently discharges effluent with a color of 1,178 PCUs at 41.9 MGD (2012 data), and proposes additional color/discharge flow reductions to achieve 1,100 PCUs at a 38.5 MGD discharge. This proposed color limit is more protective than the 1994 UAA target and approximately 15-20% lower than the current level. The proposed color/discharge volume limits will be attained once the proposed National Pollutant Discharge Elimination System (NPDES) permit renewal that requires the reduced effluent color/volume is issued and implemented (Chet Thompson, Buckeye, personal communication, January 2012). For the evaluation of the proposed SSAC, the effluent color was set at 1,100 PCUs at a 38.5 MGD discharge.

4.2 SSAC Summary

The SAV transparency SSAC was requested for portions of Apalachee Bay, defined by coordinates (83° 49' 29.95" W, 29° 59' 38.70" N), (83° 45' 3.61" W, 29° 57' 22.10" N), (83° 47' 23.50" W, 29° 54' 5.01" N), and (83° 51' 45.47" W, 29° 56' 25.71" N) (Figure 1).

The proposed transparency SSAC for nearshore Apalachee Bay was developed using a hydrodynamic/water quality model based on data from 1998-2001, and was supported by additional data collected from 2005-2013. The model was used to estimate conditions for 1998-2001, both with no mill discharge (no discharge scenario; denoted as the "natural conditions scenario" in Hydroqual [2009] and Hydroqual [2013]), and with the mill discharge that is anticipated once the new permit is approved and improvements are implemented ("projection scenario").

Buckeye's actual effluent color during the sampling period of 2005-2011 was approximately 15-20% higher than the values represented by the projection scenario. The mill is not permitted to undertake the wastewater treatment modifications necessary to achieve sufficient reductions in effluent color to meet the proposed transparency SSAC until the NPDES permit is issued, which must be preceded by adoption of a separate transparency SSAC within the Fenholloway River (Chet Thompson, Buckeye, personal communication). FDEP established the SSAC to maintain an average of 20% light at bottom across the portion of the SSAC area in which submersed aquatic vegetation (SAV) is expected to grow, during the growing season, to protect the designated uses (recreation and healthy, well balanced aquatic communities); the SSAC is not based on achieving the reference condition.

4.3 Submersed Aquatic Vegetation (SAV) in the Proposed SSAC Area

Very little information is available on SAV occurrence and composition before the Buckeye mill was built. However, a 1952 photo (before the mill was built) suggests there was a semicircle at the mouth of the river, delineated by oyster bars, within which the salinity was naturally too low and color naturally too high for SAV establishment (Buckeye 2009). Research suggests that SAV is naturally suppressed within that semicircle (FDEP 1994).

SAV surveys for the nearshore areas off the Econfinia and Fenholloway Rivers were conducted for 1992 and 2001 by Environmental Planning and Analysis, and then approximately annually 2005-2011 by Barry Vittor and Associates (BVA), and SAV maps are available for those years (BVA 2012). SAV is variable through time in the regions around both river mouths, where SAV coverage is limited during high flow years due to naturally high color and low salinity associated with river discharge. During periods of low river flow with higher nearshore clarity and salinity, SAV is able to recruit into these areas.

To determine what light levels were protective of SAV growth in the Fenholloway River nearshore area, Buckeye's contractor, BVA, examined historical SAV data, conducted a review of published information on transparency and SAV relationships, and conducted surveys of SAV distribution in the Fenholloway nearshore area from 2005 to present. BVA monitored stations F06, F10, F11, F14, and F16 in the nearshore Fenholloway monthly during the growing season for water quality components and SAV density (stem counts) and biomass within a 1 m² quadrat (Figure 3). BVA also conducted a full SAV survey along established transects in the Econfinia and Fenholloway systems in August for most years.

Field collection of light penetration data and SAV coverage was conducted approximately monthly, from May to October, during 2005-2010. The years 2004, 2005, and 2010 were wet years compared to 2006-2009, which was a dry period. Water clarity and seagrass density were reduced during the wet years, in which greater loads of dissolved organic matter were delivered from rivers, resulting in more colored water. During the dry years, water clarity and salinity were higher, and seagrass populations in the Fenholloway exhibited increased distribution and abundance (BVA 2011). This pattern suggests that during wet years, climatic events (rainfall) in the Fenholloway basin, and the subsequent blackwater riverine discharge, more strongly influenced the growth of the seagrass communities than did the effluent.

Monthly SAV sampling showed that Fenholloway sites F10 and F11 supported *Halodule*, a pioneer species, and *Halophila spp.*, a species that can take advantage of short term favorable conditions to grow (Figure 4). Fenholloway site F16 supported *Thalassia* and *Syringodium*, while little vegetation grew at the shallow F14 site. At F14, the plants are likely more limited by salinity and the dynamic nature of shallow depths than by light (Table 1, Figure 4).

During the August 2009 SAV transect survey, the seagrass community composition in the portion of Apalachee Bay from the Econfinia estuary east to Spring Warrior Creek (east of the Fenholloway River) was dominated by *Syringodium filiforme*, followed by *Thalassia testudinum*, with patches of *Halodule wrightii* and some *Halophila engelmannii* (BVA 2010a). *Halophila engelmannii* was the dominant taxon in the nearshore areas of the Fenholloway Estuary, followed by *Halodule wrightii*. *Syringodium* and *Thalassia* are dominant starting approximately 2.5 miles offshore from the mouth of the Fenholloway River. In the Econfinia estuary, *Syringodium* coverage began approximately 1 mile offshore from the mouth of the river, with some *Halodule*, *Halophila*, and *Ruppia maritima* further inshore depending on the year (BVA 2010a).

Figures 5-11 show SAV occurrence, based on annual August transect surveys. Percent cover categories were defined as: Bare (0%), Very Sparse (<10%), Sparse (10-40%), Moderate (40-70%), or Dense (>70%). The offshore *Syringodium* and *Thalassia* beds are stable from year to year, but the nearshore seagrass assemblages are directly related to river discharge and rainfall. In wet years, the salinity is sufficiently low and the color sufficiently high to preclude SAV growth in the nearshore areas. Low SAV densities in 2005 (Figure 6) reflect the high flows due to numerous hurricanes, resulting in an annual flow in the Fenholloway River that was approximately 75 cfs higher than the long term annual average (1977-2010) of 179 cfs (BVA 2011). During 2008 and 2009, when the mean annual discharge of the Econfinia and Fenholloway Rivers was approximately 50 cfs lower than the long term average, salinity at the SAV sampling sites was generally between 20 and 25 ppt (although salinity was between 15 and 20 ppt in July and August 2009) (BVA 2009, 2010b). The data demonstrate that seagrasses can grow during these dry years of higher light availability and higher salinity. However, during an above average flow year such as 2010, when mean annual discharge was approximately 30 cfs greater than the long term average, salinity ranged from 10 to 15 ppt for most of the growing season (from BVA 2009, BVA 2010b, BVA 2011). Table 1 contains Fenholloway site data for 2009 and 2010, presented to provide more descriptive information about the sites.

The *Syringodium* and *Thalassia* assemblage represents a climax seagrass community in Apalachee Bay, but only in areas removed from the influence of riverine discharges (Carl Way, BVA, personal communication). High riverine discharge results in high color and low salinities, both factors that contribute to unfavorable conditions for seagrass. It is for these reasons that one might expect a *Halophila* and *Halodule* community at F10, F11, and F14 (Carl Way, BVA, personal communication). Note that sites F10, F11, and F14 represent the first zone of expected colonization, based on Dr. Livingston's research (Livingston 1993).

4.4 Light Target for Protection of SAV

FDEP reviewed multiple lines of evidence related to seagrass light requirements to determine the levels of light necessary to protect SAV in Apalachee Bay. The literature review conducted by BVA (2009) found 20 percent 4π (spherical) light at bottom to be an adequate light level to

support *Thalassia* and *Syringodium*. BVA and Buckeye consulted with Dr. Ken Heck, Professor and Chief Scientist at Dauphin Island Sea Lab, who agreed with BVA's findings that 20 percent (at bottom) 4π light was sufficient for SAV growth in the Apalachee Bay. At that time, BVA conducted a comparison of light readings obtained with two different types of sensors, 2π (flat) and 4π (spherical), which both measure photosynthetically active radiation (light of wavelengths 400-700, which is the range of solar radiation used for photosynthesis, PAR) but collect light from a different set of angles. The initial analysis suggested that 15 percent PAR measured with 2π sensor was equivalent to 20 percent PAR measured with a 4π sensor (BVA 2009). However, after additional data collection and consultation with PAR experts, BVA and FDEP concluded that both sensors should result in the same percent light at bottom measurements (BVA 2013a).

In its recent numeric nutrient criteria proposal for Florida estuaries, the United States Environmental Protection Agency proposed a target of 20% light at the deep edge of SAV beds for the protection of SAV (EPA 2012). The Tampa Bay Estuary Program used a target of 20.5 percent light at bottom at depths of 1 m and 2 m, depending on sub-region, to determine appropriate chlorophyll *a* levels for SAV protection (Greening and Janicki 2006). In the Indian River Lagoon, an extensive study by the St. Johns River Water Management District (SJRWMD) concluded that maintenance of 20 ± 14 percent PAR at bottom was required at depths of 1.2-2.8 m (Steward *et al.* 2005).

Because depths within the SAV Target Area in the Fenholloway Estuary range from 1 m to 3.5 m, FDEP determined that a target of 20 percent light at bottom was consistent with these other established targets in Florida, and was an appropriate target to protect SAV.

4.5 SSAC Development

HydroQual (2013) modeled the percent surface light expected on the bottom during the growing season under both the no discharge and projection scenarios within the proposed SSAC area (Figure 1) using their coupled hydrodynamic/water quality model (Estuarine Coastal and Ocean Model) with data from 1998 - 2001. The projection scenario reflects the facility's planned effluent improvement to 1,100 PCUs at a 38.5 MGD discharge. The model included calculation of light extinction as a function of color, uptake of nutrients by SAV and macroalgae, and representation of the refractory nature of Buckeye's effluent organic nutrients. HydroQual (2013) used this model to estimate growing season average light levels based on flow from the river and related light levels and seagrass growth within the proposed SSAC area for years with seagrass occurrence data. Since the model years included a very wet period (1998) and a very dry period (1999-2001), HydroQual was able to examine the light levels related to the expansion of SAV beds during the dry period in which colored water from the river was minimal (even including the Buckeye discharge). The measured and modeled light was for PAR.

The SSAC modeling area was initially delineated for the Fenholloway TMDL development (a joint effort by DEP and EPA), and then further efforts focused on the zone in which SAV were expected to grow based on the natural influence from the river mouth (SAV Target Area; Figure 12). This SAV Target Area reflects the footprint of historical SAV growth, as determined from historical photos and Dr. Livingston's research. The focus of the modeling and results was the growing season for SAV (May-October) because the SSAC is ultimately to protect aquatic plants that primarily need sufficient light during that season.

HydroQual submitted results of its model in 2009 in support of the initial SSAC proposal (HydroQual 2009). Field monitoring of light levels in the estuary in 2010 and 2011 suggested that the model underestimated the true light levels within the estuary because light levels were higher than predicted by the model at the 2010/2011 mill discharge and river flow conditions (Chet Thompson, personal communication). HydroQual conducted additional work on the model and produced an updated light estimate for the SSAC derivation (HydroQual 2013). HydroQual made the following adjustments to the model, which resulted in a more accurate estimate of light levels within the estuary: 1) Implemented an improved light extinction formulation approach, 2) Derived a better relationship between color and water clarity using only data from within the SAV Target Area and excluding data from stratified areas near the river mouth, and 3) Applied corrections to the light extinction estimates based on changes in the sun's angle associated with time of year. HydroQual showed that these modifications improved the accuracy of the model predictions, and FDEP concluded that the improved model was a strong basis for a revised SSAC proposal. More detail about these adjustments can be found in HydroQual (2013).

The period 1999-2001 was one in which flow from the Fenholloway River was lower than average, during which time the SAV beds expanded (BVA 2009). When SAV occurrence and light levels were compared for 2001, field data and model results indicated that the average percent light at bottom and at one meter depth within the SAV Target Area were 25 and 52 percent, respectively (see calibration values in Table 2, Figure 13). For almost all model cells, the percent light at bottom was greater than 20 percent (Figure 13). Comparison between the modeled no discharge and projection scenarios shows that although the light levels are lower under the projection scenario (future effluent conditions) than without the mill, they will be greater than the light levels measured in 2001, when SAV beds expanded (Table 2). These comparisons and the expansion of SAV beds under the 1999-2001 light conditions provides a framework within which FDEP could evaluate projection scenario light levels and the proposed SSAC.

Stations F10 and F11 were chosen as compliance points for the transparency SSAC because they are the locations within the SAV Target Area that are closest to the river mouth and are located just beyond the zone in which little SAV growth is expected due to the natural properties of the river. These sites will be more light-limited than sites in the outer reaches of the SSAC area (e.g., F12, F16).

Compliance at 1 m depth was chosen to simplify monitoring, minimize variability, and avoid site depth variability due to tidal stage (HydroQual 2009). To determine the compliance value, HydroQual (2013) used the goal of 20% surface light on bottom averaged throughout the SAV Target Area. That value represents the lower bound of conditions seen in 1999-2001. Their modeling analysis indicated that the average computed percent light at 1 meter depth for station F10 and F11 (combined) is 1.7-1.9 times the average calculated percent surface light at the bottom for the SAV Target Area (1999-2001). Therefore, the growing season average light at 1 m depth for F10 and F11 combined must be greater than or equal to 36% ($20\% \times 1.8$) (HydroQual 2013).

The initial SSAC approved in 2010 was based on annual average light levels, whereas the current proposal specifies a growing season average light level that must be met. This change was made because the active growth within the seagrass community protected by this SSAC occurs during those SAV growing season months of May – October. However, the growing season average

and annual average light levels predicted by the model are nearly the same (Table 3). Additionally, the processes of the Buckeye Mill will not be altered during the non-growing season months; the permit limit for color in the mill discharge will be consistent throughout the year.

4.6 Applicability of SSAC Only During Low River Flow Conditions

In addition to the sampling stations and depth outlined above for compliance monitoring, there is also a flow component to the SSAC. By using the model, HydroQual (2013) demonstrated that the proposed Buckeye effluent would not appreciably change the transparency in the SSAC area at elevated river flows and depressed salinities. Specifically, when the average river flow during the growing season is greater than 60 cfs, the natural water color in the river is sufficiently high that 20 percent of surface light at bottom cannot be attained on average in the SSAC area (HydroQual 2013). Modeling demonstrated that the target would be achieved under the projection scenario if the river flow averaged 60 cfs or less during the growing season and following a pattern similar to the natural condition. When river flows are low, the higher transparency and higher salinities at areas within the SSAC area support SAV growth. Therefore, to support a 20% light on bottom target for the entire SAV Target Area, the average light at 1 m depth at sites F10 and F11 should be 36 percent of surface light, based on the average growing season light, when Fenholloway River flow at USGS gage 02325000 near Perry is less than or equal to 60 cfs (minus the Buckeye effluent) as a growing season average.

An analysis of the river flow from 1978 to 2011 indicated that the average growing season flow would be greater than 60 cfs approximately 60 percent of the time (after subtracting the Buckeye effluent), and the long-term USGS gage record supports that estimate (HydroQual 2013). When the flow is greater than 60 cfs and the transparency is dominated by natural tannin sources, the existing transparency criterion will be in effect, in which transparency shall not be reduced more than 10% based on background levels. Of the original modeled years (1998-2001), 1998 was the only year with flow in excess of the 60 cfs annual average flow. HydroQual's modeling predictions for color during that year provide reasonable assurance that the existing criterion will be met because the modeled natural (without Buckeye) SAV SSAC zone average water column color was only slightly lower (55.5 PCU) than the projection scenario (59.6 PCU, with Buckeye) (HydroQual January 2012 analysis; this analysis was not conducted for the growing season).

HydroQual's model was based on a relatively dry period in which the salinity at F10 was greater than 20 ppt from June 1998 through 2001 (HydroQual 2009). The proposed SSAC would have been in effect for 1999, 2000, and 2001 because the river flow was sufficiently low, with average growing season flows of approximately 48, 32, and 34 cfs, respectively. Similarly, the SSAC would have applied to recent years 2007, 2008, 2009 and 2011, when river flows were 19, 33, 51, and 30 cfs, respectively (Figure 14).

5 Conclusions and Recommendations

Based upon the information submitted by the petitioner, the Department has determined that the proposed criteria will fully maintain and protect human health; support a healthy, well-balanced community of aquatic flora and fauna; maintain existing and designated beneficial uses; and will

not affect the designated uses of adjoining waters. This is based upon the conclusions that the transparency reduction described by the SSAC:

- Will have no adverse effect on human health; and
- Will provide for the growth and restoration of Submersed Aquatic Vegetation communities, a keystone habitat for valued invertebrates and fish, with a minimum of 20 percent of surface photosynthetically active radiation (PAR) at bottom on average across the SAV Target Area.

The following proposed Site Specific Alternative Criterion for transparency will replace the 2010 SSAC for these waters, and will supplement the existing statewide transparency criterion during certain flow conditions.

5.1 Recommended SSAC for SAV

For the Apalachee Bay area spatially defined by the coordinates, (83° 49' 29.95" W, 29° 59' 38.70" N), (83° 45' 3.61" W, 29° 57' 22.10" N), (83° 47' 23.50" W, 29° 54' 5.01" N), and (83° 51' 45.47" W, 29° 56' 25.71" N), known to have the presence of inter-annual SAV, the average of the growing season average light (PAR or photosynthetically active radiation) at 1 m depth at stations F10 (83° 47' 6.60" W, 29° 57' 4.20" N) and F11 (83° 48' 27.00" W, 29° 57' 38.40" N) shall be 36 percent or more of surface values based on a minimum of 12 measurements and will only apply during years in which the growing season (May-October) average flow at Hampton Springs Bridge (USGS gage 02325000 near Perry) is less than or equal to 60 cubic feet per second (after subtracting flows from permitted point sources).

5.2 Recommended Monitoring for Transparency SSAC Compliance

This transparency SSAC requires a minimum of 12 samples for determination of compliance. Light measurements should be taken at least seven days apart to minimize autocorrelation effects. These measurements should be evenly distributed throughout the growing season months of May through October. The growing season average flow at the USGS gage 02325000 near Perry shall determine whether the SSAC or the existing transparency standard will be the applicable criteria for a given growing season.

6 Literature Cited

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- BVA 2010b. Ecological Monitoring of the Fenholloway and Econfinia Rivers, 2009. Submitted to Buckeye Florida. 150 pp.
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- BVA 2012. Ecological Monitoring of the Fenholloway and Econfinia Rivers, 2011. Submitted to Buckeye Florida. March 2012. 210pp.
- BVA 2013a. Fenholloway River Light Transmission Report (January 2009) Addendum. January 2013.
- BVA 2013b. Ecological Monitoring of the Fenholloway and Econfinia Rivers, 2012. Submitted to Buckeye Florida. March 2013. 174pp.
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- HydroQual. 2013. Addendum to Fenholloway River Modeling Report dated January 2009 by HydroQual, Inc. Technical memorandum to Chet Thompson, Buckeye Florida, LP. January 17, 2013.
- Livinston, R.J. 1993. River/Gulf Study, Chapter 3: Light Transmission Characteristics and Submerged Aquatic Vegetation. Report to Florida Department of Environmental Protection.
- Steward, J.S., R.W. Virnstein, L.J. Morris, and E.F. Lowe. 2005. Setting seagrass depth, coverage, and light targets for the Indian River Lagoon System, Florida. *Estuaries* 28:923-935.

Table 1. Selected data for Fenholloway sampling stations during May-October 2009 and 2010 sampling events (from BVA 2010b, 2011). Note that sampling was not conducted in September of either year. River discharge was below average in 2009 and above average in 2010. $2\pi = 2\pi$

Month	Station	2009					2010				
		Depth (m)	Secchi (m)	Color (PCU)	Salinity (ppt)	% Light Bottom (for 2pi)	Depth (m)	Secchi (m)	Salinity (ppt)	Color (PCU)	% Light Bottom (for 2pi)
May	F06	2.4	0.3	170	7.09	2	2.1	0.3	0.37	470	0.2
	F10	2.6	1.4	10	26.56	37.9	1.4	1.2	10.17	80	19.5
	F11	2.2	1.5	10	26.31	34.2	1.8	0.9	11.54	10	16.8
	F14	1.5	1.5	10	23.29	31.2	0.6	0.6	7.74	220	14.8
	F16	3.5	2	10	26.12	13.8	2.6	2.1	14.38	60	27.6
June	F06	ns					3.2	1.7	ns	130	0.1
	F10	ns					2.1	1.6	ns	80	3.6
	F11	ns					2.1	1.8	ns	60	13.9
	F14	ns					1.4	1	ns	80	15.6
	F16	ns					3.3	3.3	ns	30	16
July	F06	2.2	0.3	430	2.51	0.01	1.8	0.2	1.64	660	0.0003
	F10	2.4	1.5	50	16.86	10.7	1.3	1.2	11.26	60	13.4
	F11	1.8	1.1	10	13.82	5	1.2	1.1	10.65	60	11.8
	F14	1.5	0.9	50	15.05	9	0.4	0.4	9.06	150	7.2
	F16	3.2	3.2	10	19.3	11.6	2.3	1.8	14.83	20	13.1
August	F06	2.4	0.3	460	4.58	0.002	1.3	0.2	2.06	640	0.002
	F10	2.7	2.6	10	17.26	24	1.5	1.4	4	90	4
	F11	2	1.8	30	17.99	20.9	2.1	1.7	14.2	90	9.6
	F14	1.9	1.9	10	16.34	22.2	0.9	0.5	10.37	90	4.6
	F16	3.2	3.2	20	18.72	24.5	3.2	2.9	16.86	30	9.7
October	F06	2.9	0.4	270	14.01	0.1	2.1	0.9	12.78	130	0.6
	F10	1.9	0.8	140	20.44	7.4	2.1	2.1	14.1	40	13.1
	F11	1.7	0.9	80	24.17	17.8	2	2	12.78	50	10.9
	F14	1.1	0.8	120	14.01	9	1.2	1.2	11.4	70	11.5
	F16	2.7	2.7	50	28.15	25.3	3.3	3.3	15.78	20	20.6

ns = not sampled

Table 2. Growing season average modeled percent surface light at 1 meter depth and bottom (2π) for the SSAC area, SAV target area, and the compliance point average of F10 and F11 for the No Discharge Scenario, the Projection Scenario, and the Calibration condition, for model years 1998-2001. The calibration condition reflects the actual condition during those years. The average growing season river flows (excluding Buckeye) for 1998-2001 were 112, 48, 32, and 34 cfs, respectively (HydroQual 2012).

Year	Percent Light (2π at 1 m)								
	SSAC Area			SAV Target Area			F10/F11 Average		
	No Discharge	Projection	Calibration	No Discharge	Projection	Calibration	No Discharge	Projection	Calibration
1998	32	30	28	34	32	30	30	27	24
1999	53	48	45	55	51	49	50	43	40
2000	55	49	47	56	52	51	51	44	42
2001	54	49	48	56	52	52	51	45	44

Year	Percent Light (2π at bottom)								
	SSAC Area (mean depth 2.0 m)			SAV Target Area (mean depth 2.2 m)			F10/F11 Average (mean depth 2.0 m)		
	No Discharge	Projection	Calibration	No Discharge	Projection	Calibration	No Discharge	Projection	Calibration
1998	12	10	9	11	10	9	11	9	8
1999	28	23	21	28	23	22	25	19	17
2000	31	25	24	30	26	25	27	21	20
2001	30	25	25	30	26	25	27	22	21

Table 3. Model computed annual and growing season average percent surface light at bottom in the SAV target area for the projection scenario (1998-2001), based on the original (HydroQual 2009) and revised (HydroQual 2013) models (table from HydroQual 2013).

Year	Projection Scenario			
	2008 Light Extinction Approach		Modified Light Extinction Approach	
	Annual	Growing Season	Annual	Growing Season
1998	7	7	8	10
1999	18	19	21	23
2000	20	20	23	26
2001	22	21	25	26

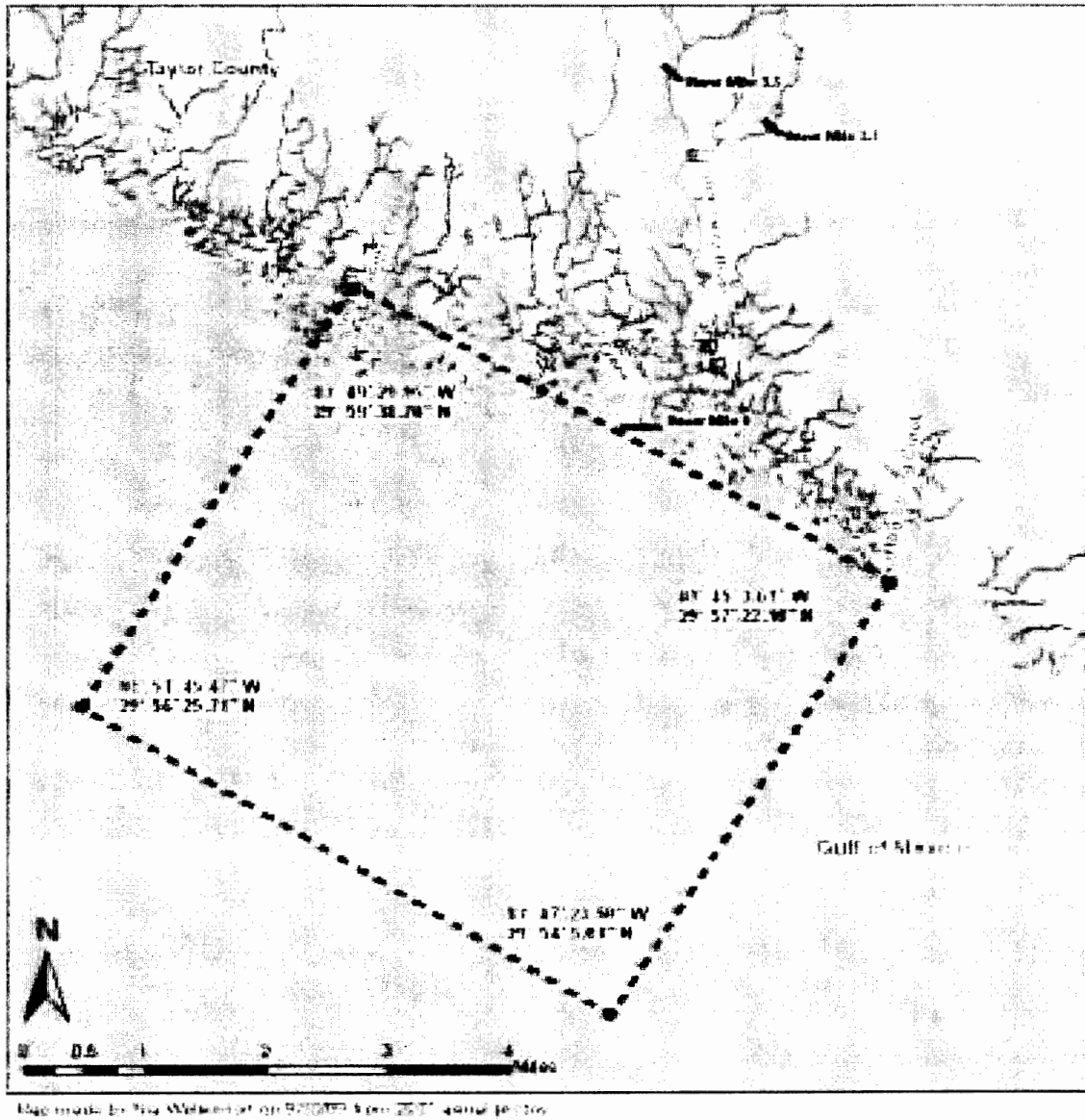


Figure 1. Map showing the location of the proposed SSAC for transparency to protect SAV (dashed box).

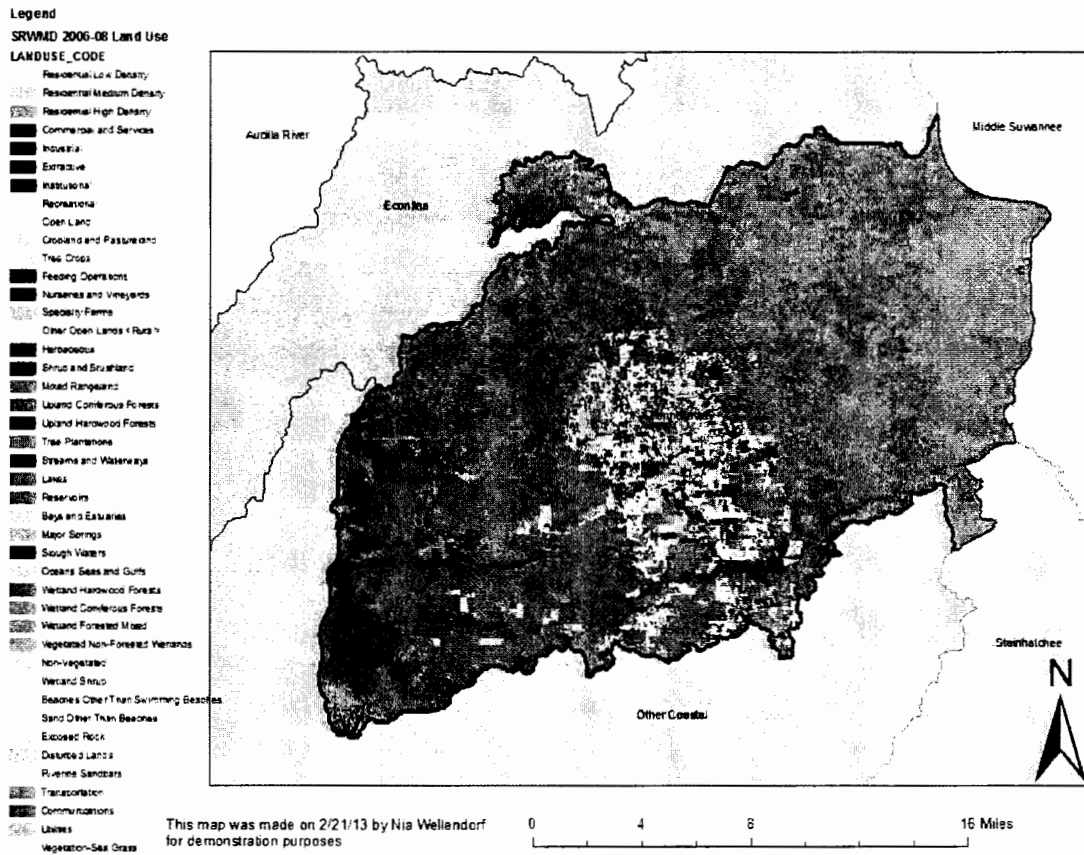


Figure 2. Land uses in the Fenholloway Planning Unit, which include all land area that contributes water to the river. Predominant land uses are wetlands and pine plantations, and one major urban center (City of Perry).

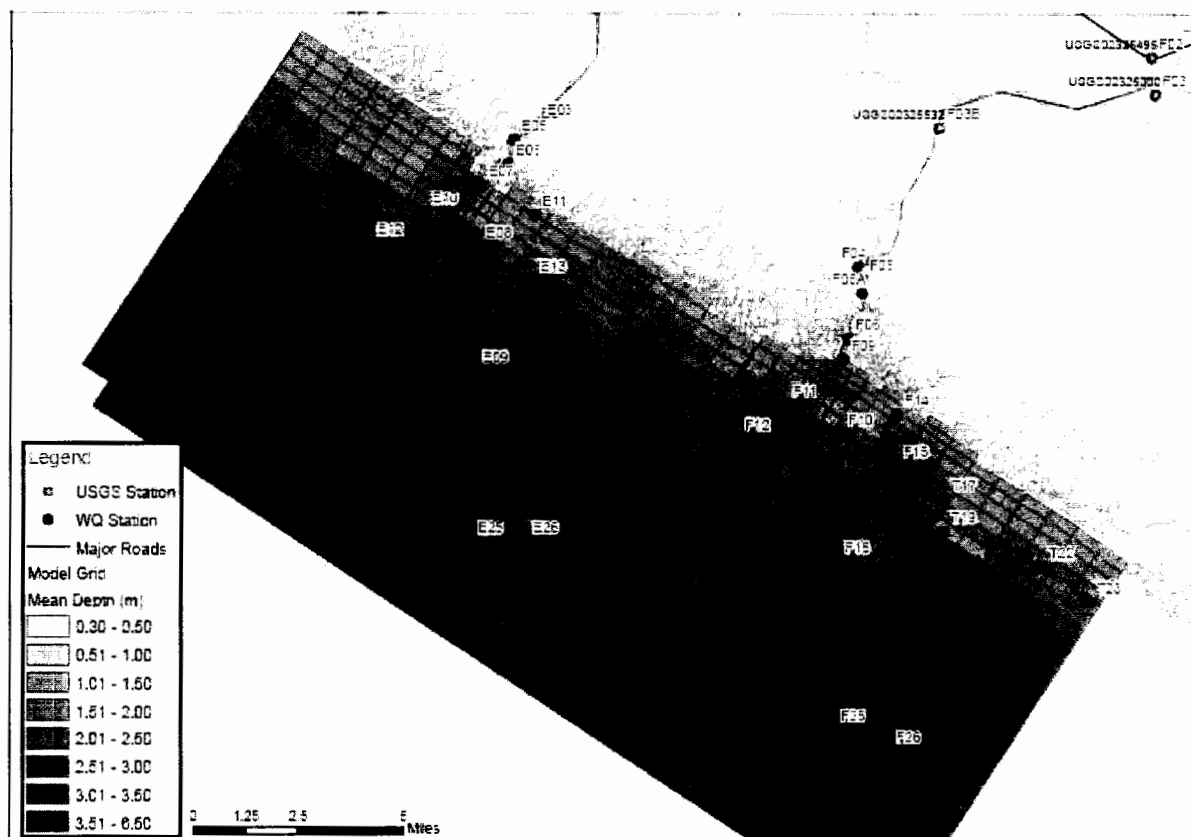
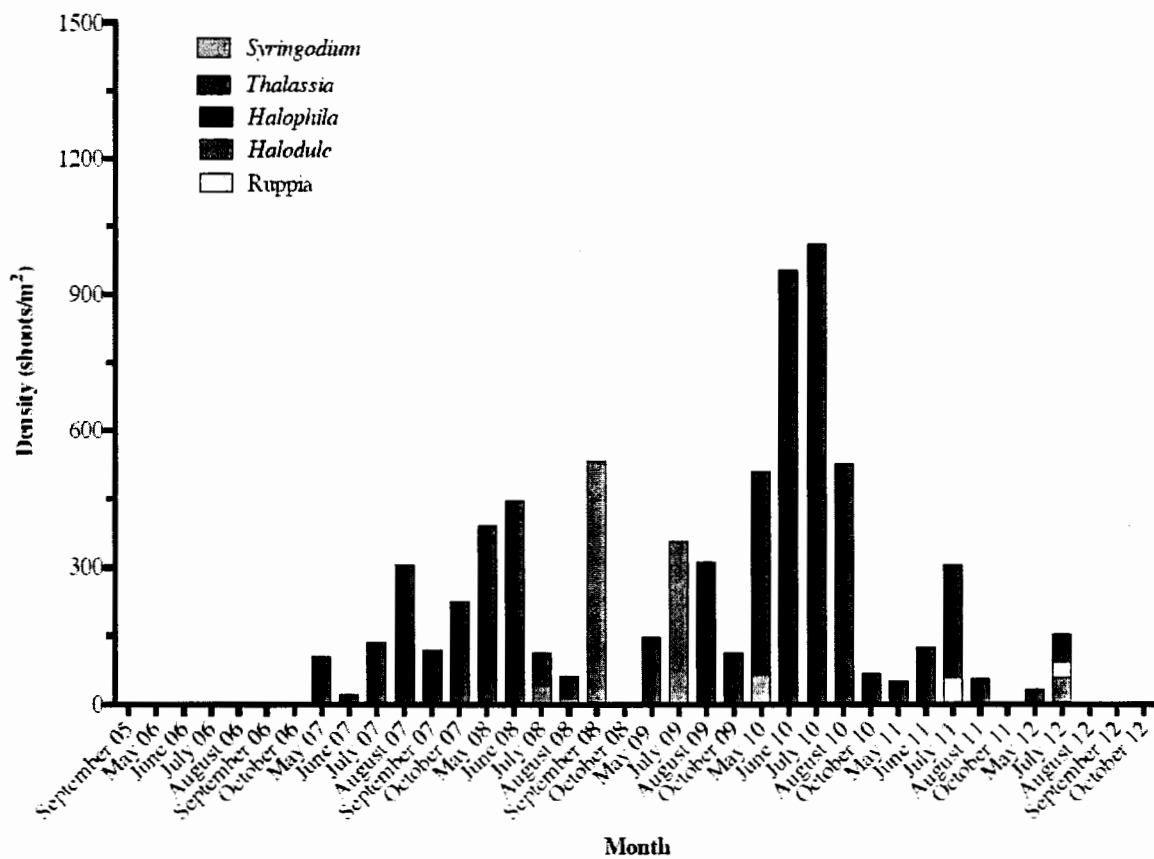


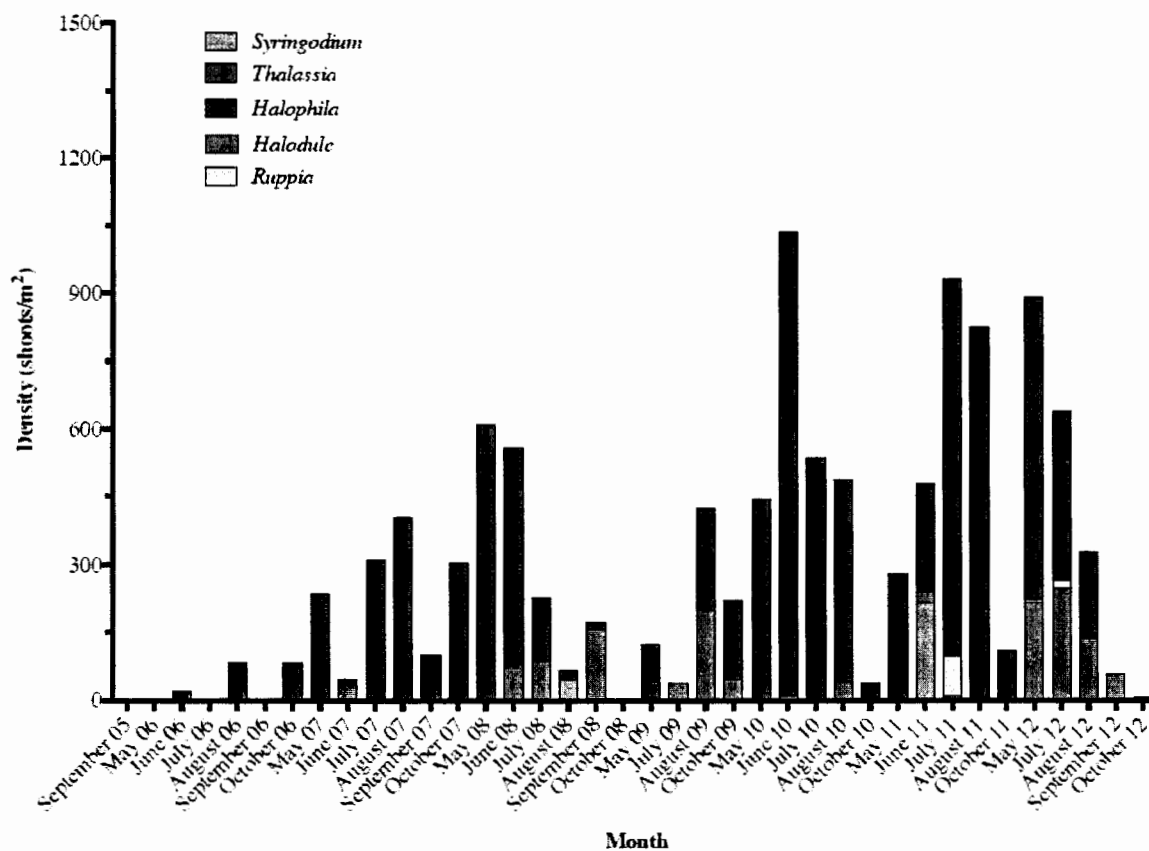
Figure 3. Map showing sampling stations for the Econfina and Fenholloway systems.

F10



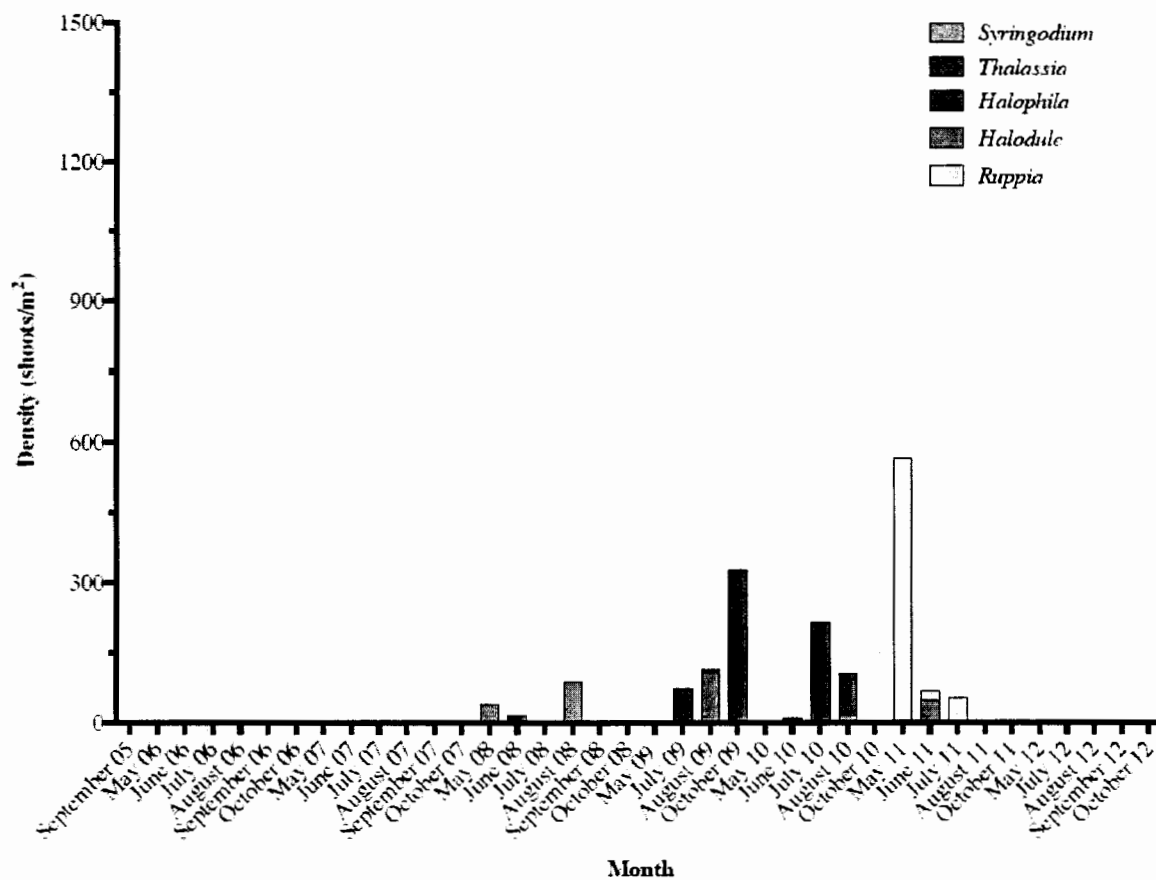
a)

F11

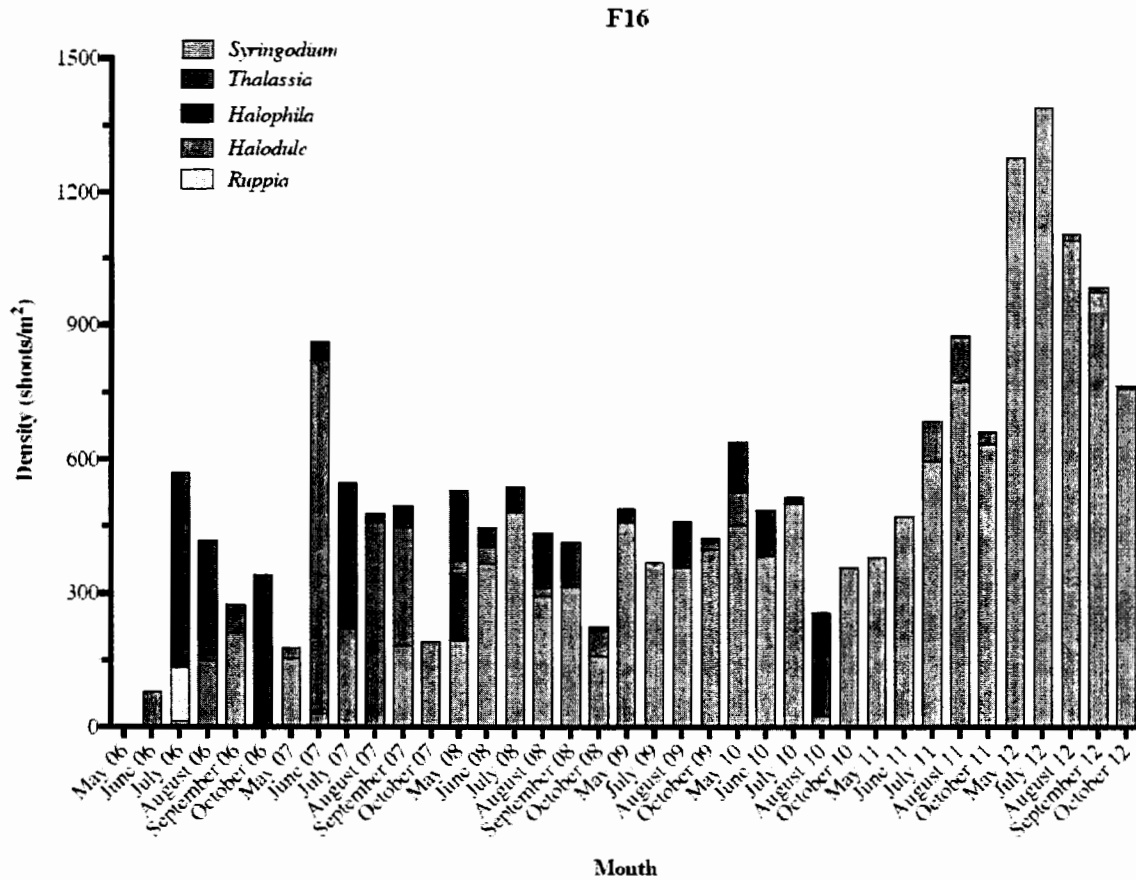


b)

F14



c)



d)

Figure 4. Seagrass species shoot density at Fenholloway stations: a) F10, b) F11, c) F14, and d) F16, 2006-2010 (BVA 2013b)

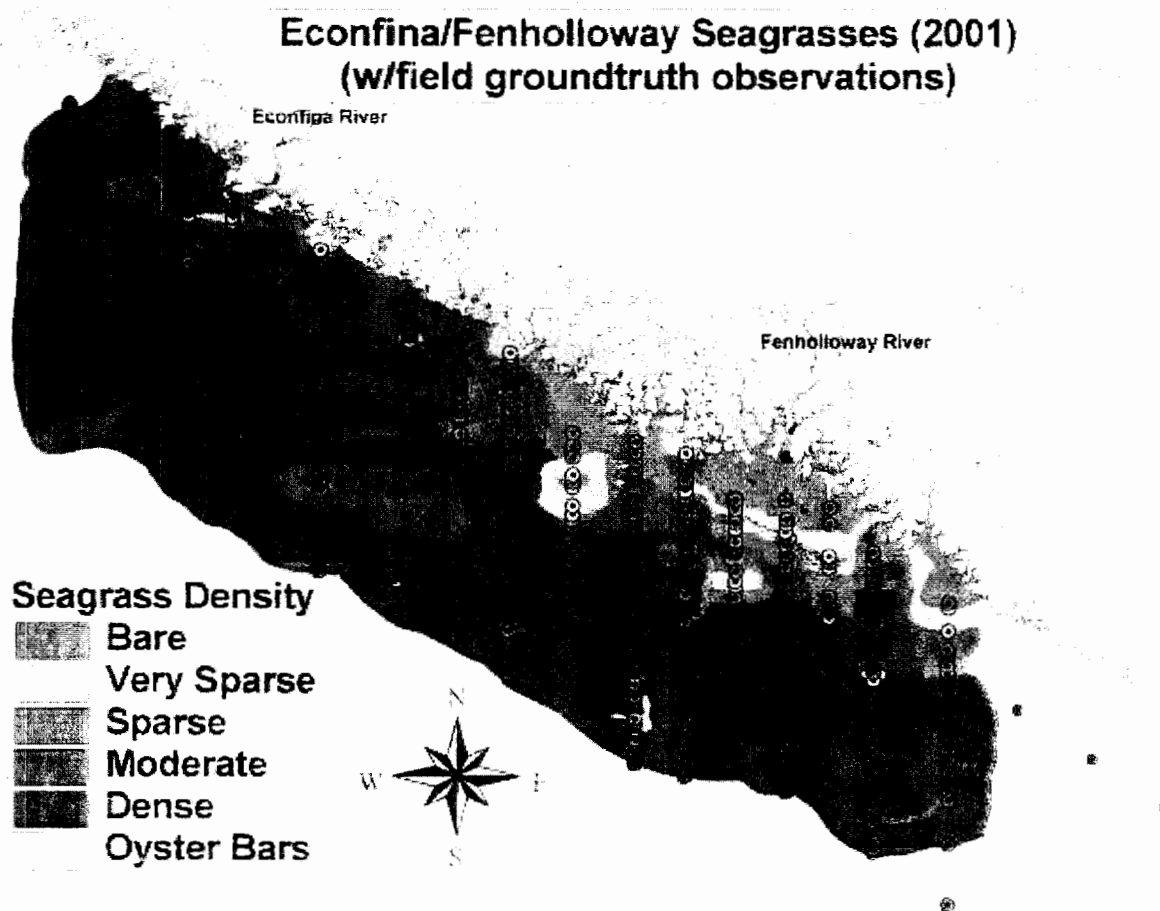


Figure 5. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2001 (from BVA 2011).

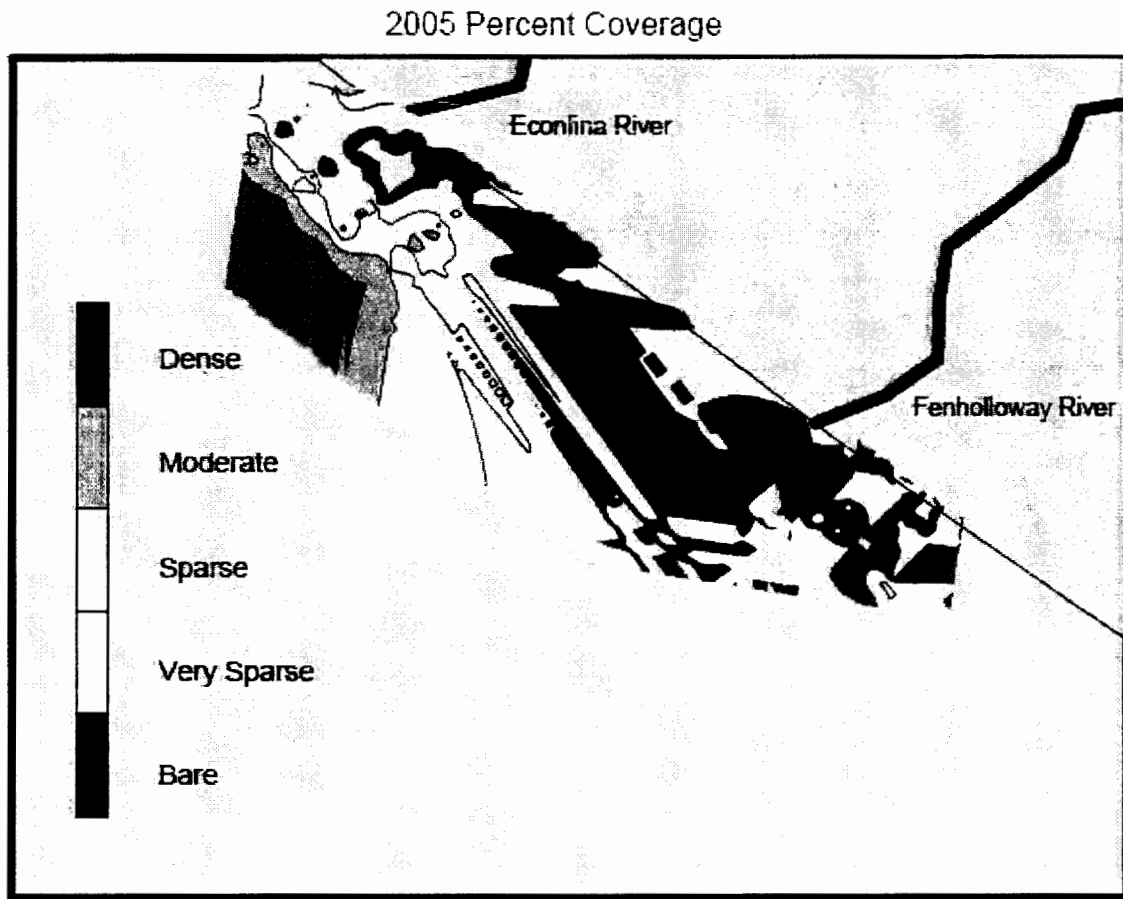


Figure 6. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2005 (from BVA 2011).

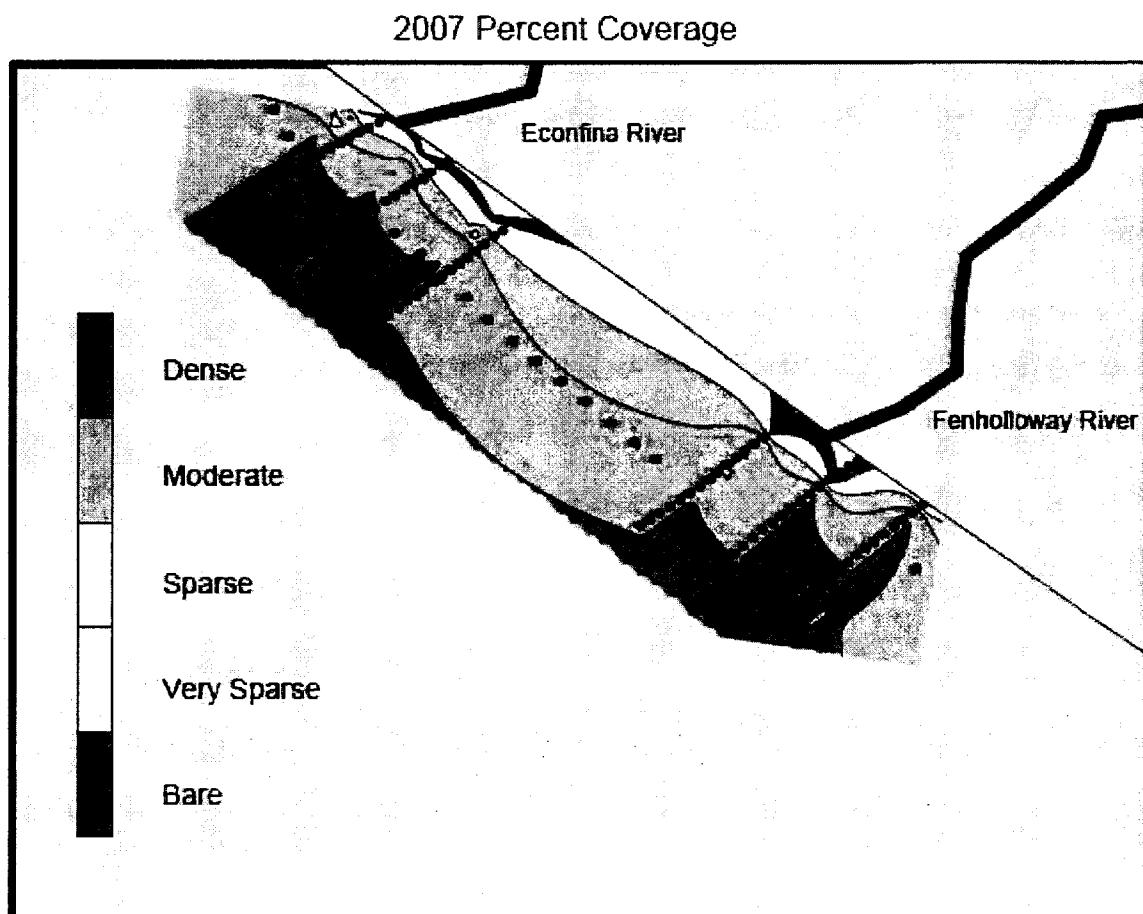


Figure 7. The distribution and abundance of seagrasses in the Econfinia and Fenholloway Estuaries in Apalachee Bay, 2007 (from BVA 2011). Fenholloway and Econfinia transects are 4-5 miles long.

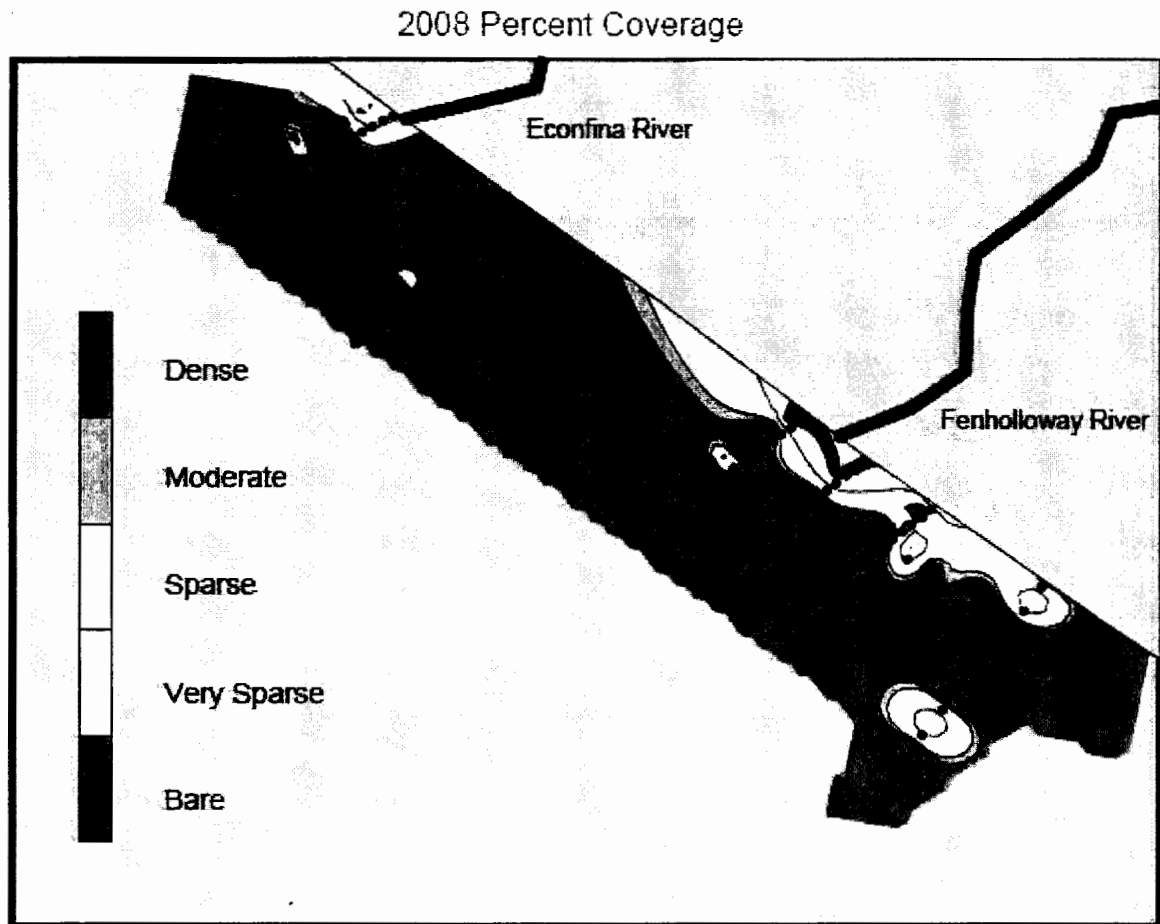


Figure 8. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2008 (from BVA 2011). Fenholloway and Econfina transects are 4-5 miles long.

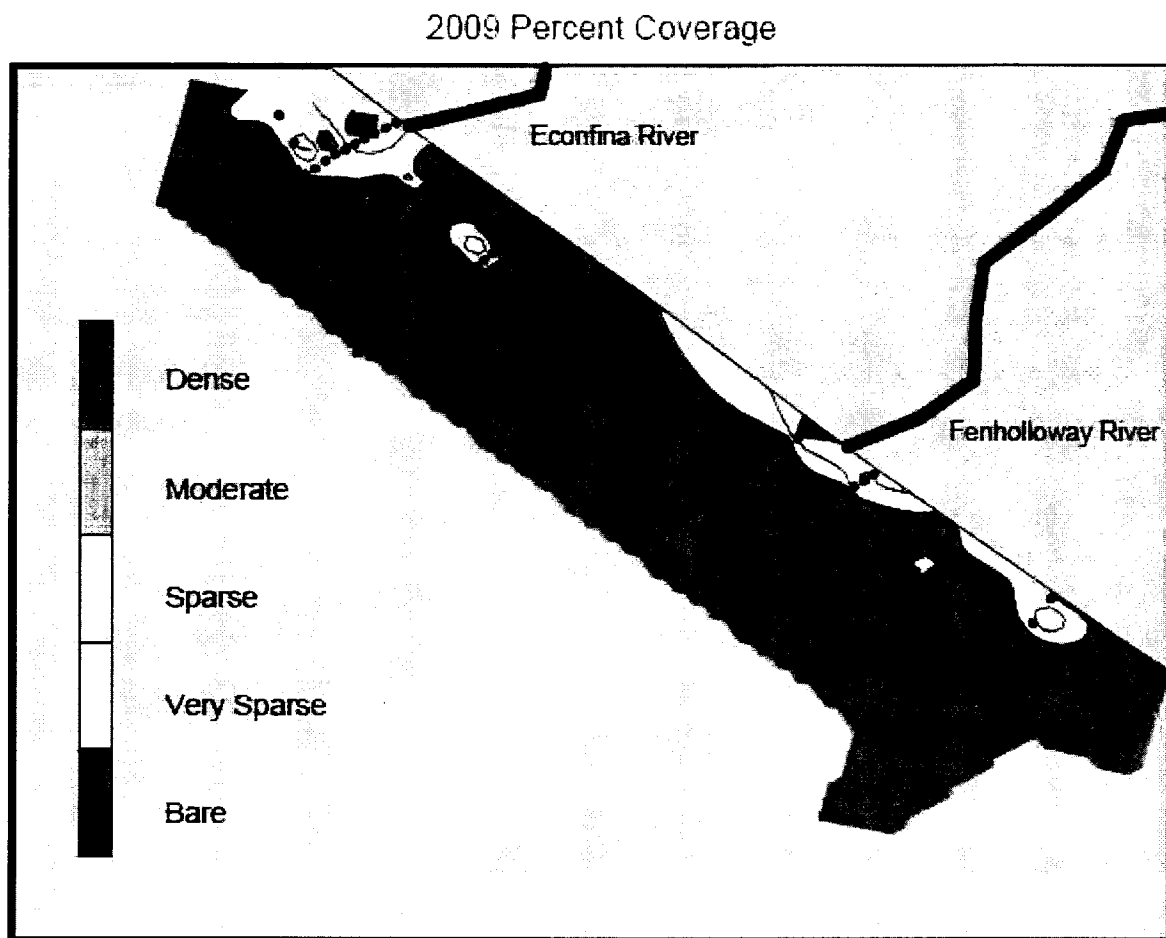


Figure 9. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2009 (from BVA 2011). Fenholloway and Econfina transects are 4-5 miles long.

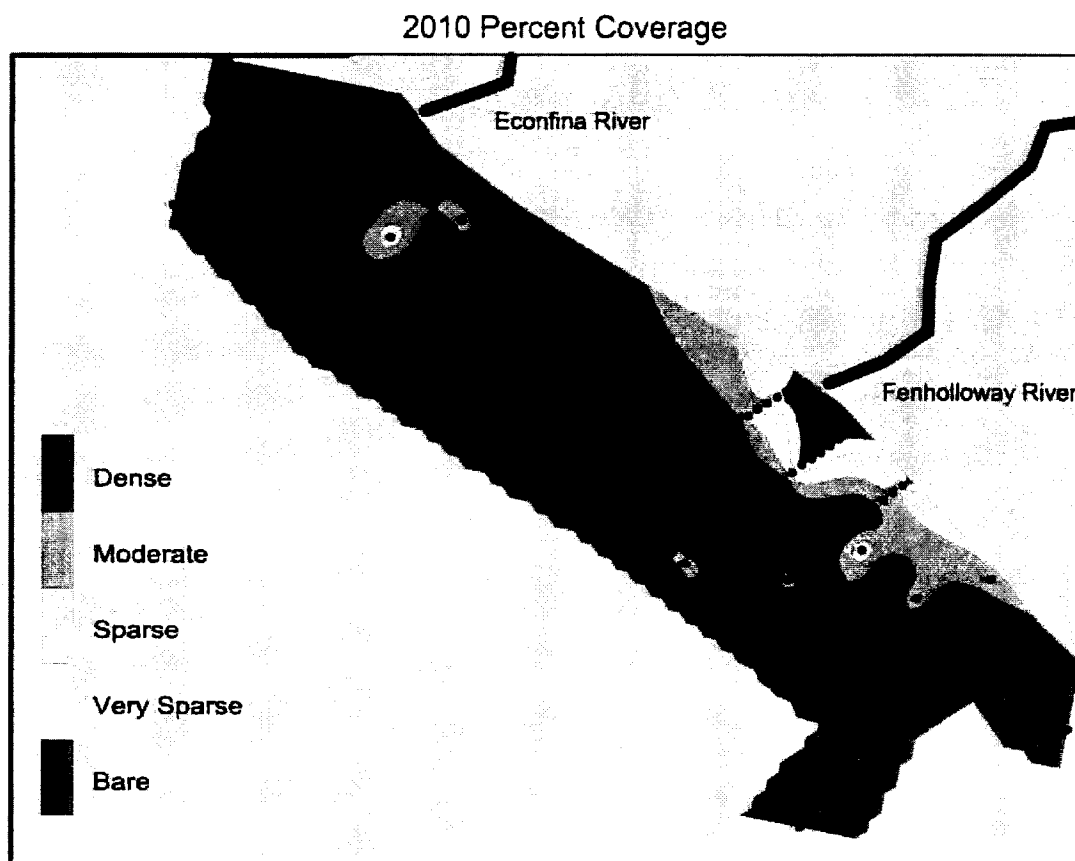


Figure 10. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2010 (from BVA 2011). Fenholloway and Econfina transects are 4-5 miles long.

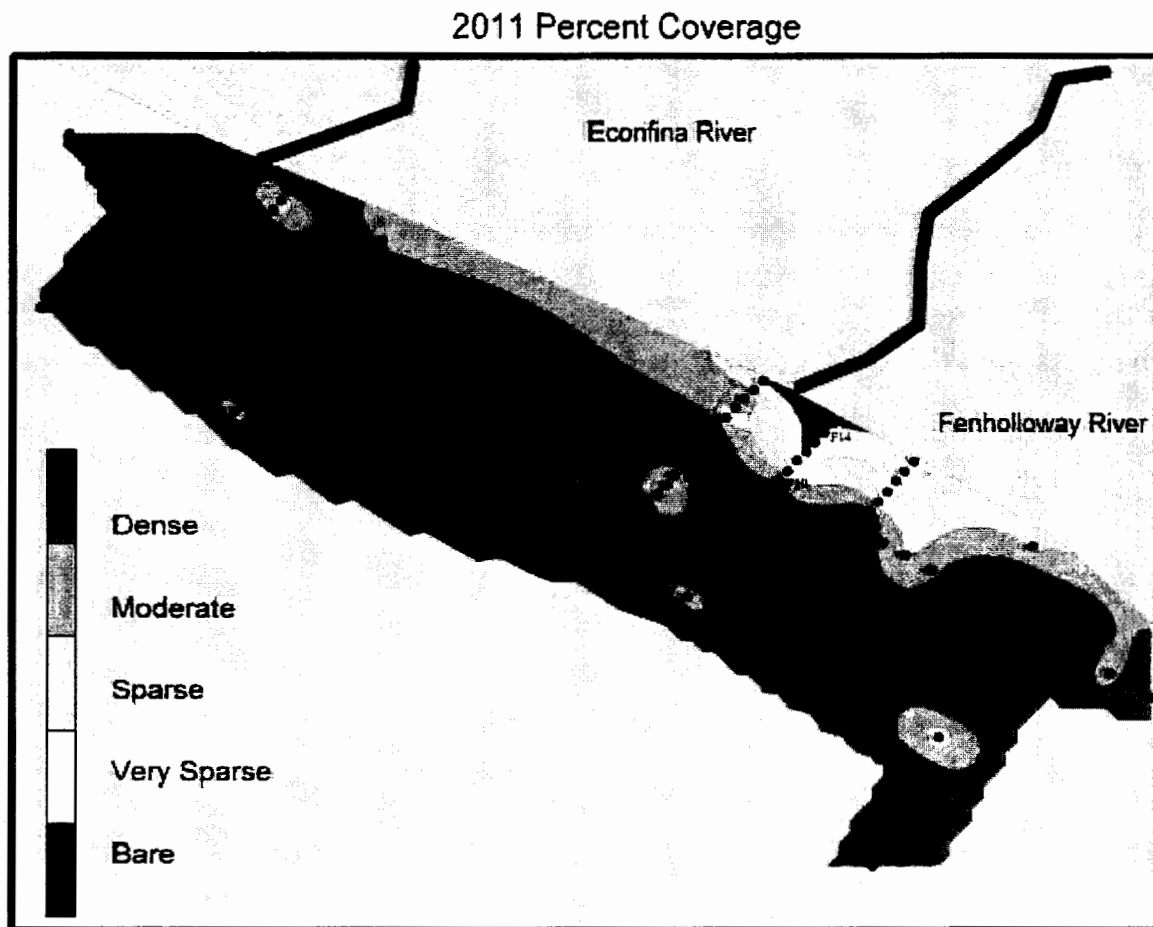


Figure 11. The distribution and abundance of seagrasses in the Econfina and Fenholloway Estuaries in Apalachee Bay, 2011 (from BVA 2012). Fenholloway and Econfina transects are 4-5 miles long.

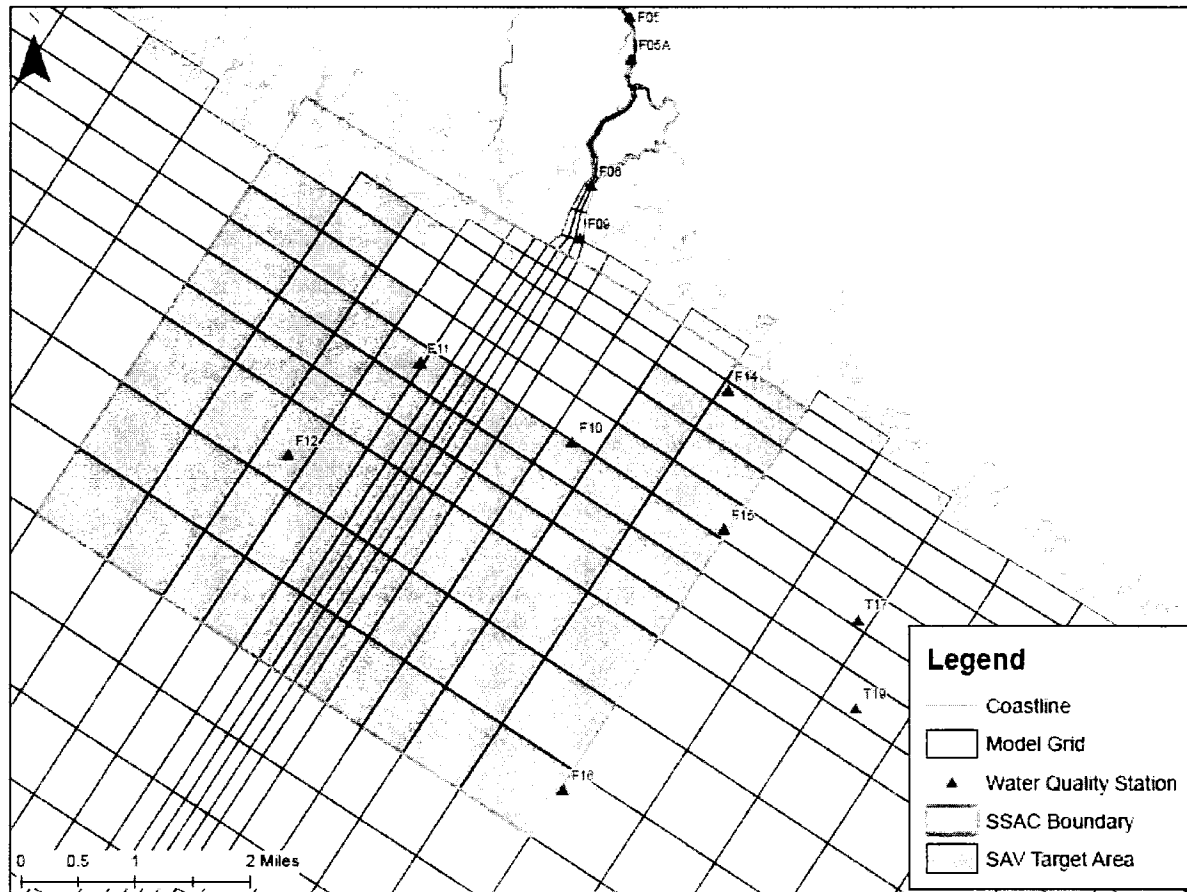


Figure 12. Model grid from HydroQual (2009) of the proposed SSAC area and SAV Target Area, and monitoring stations. As shown, compliance point stations F10 and F11 are at the edge of the SAV Target Area. SSAC area here is the same extent as in Figure 1.

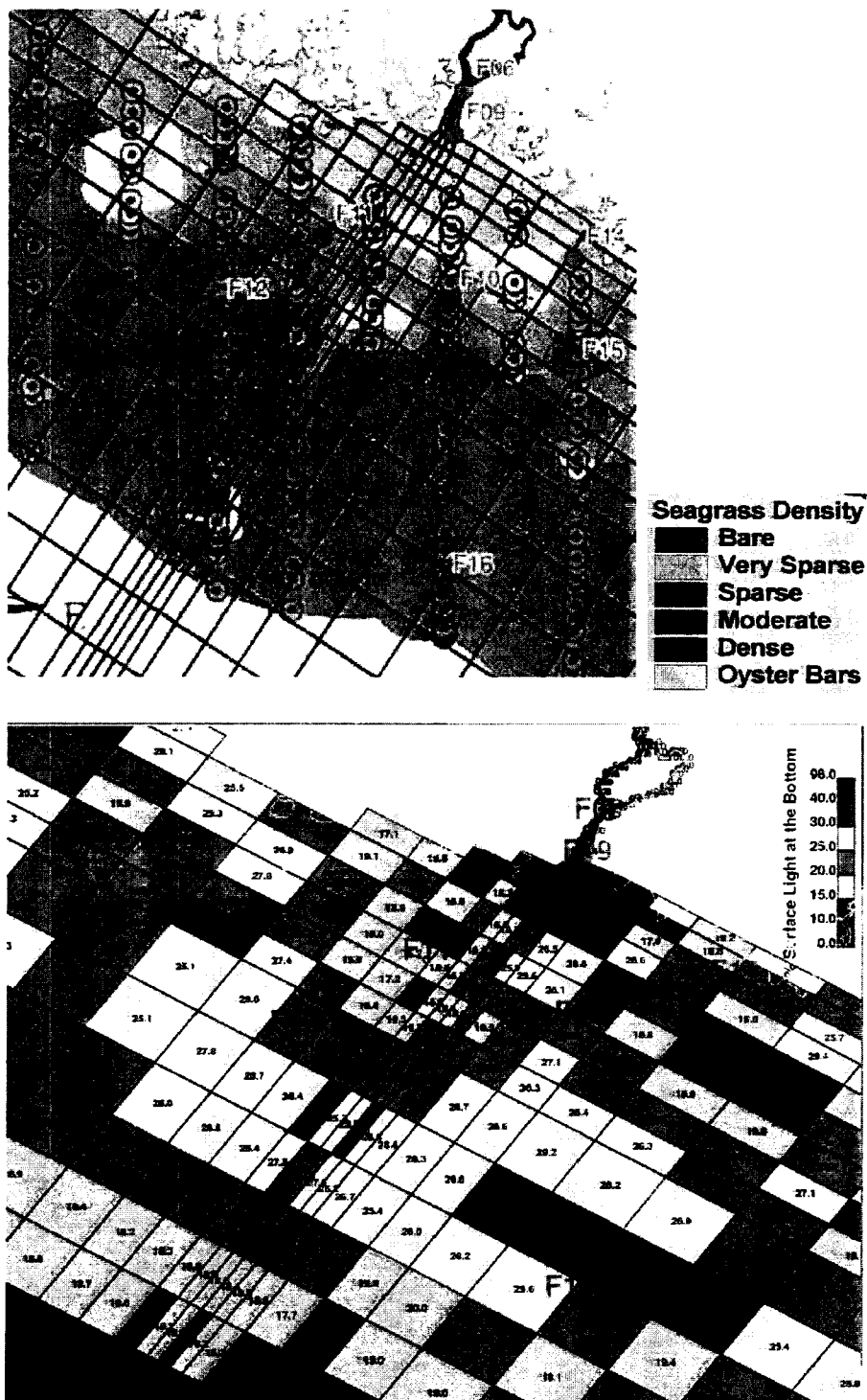


Figure 13. HydroQual model grid overlaying the 2001 SAV map at the Fenholloway River Estuary, and the modeled growing season average percent light at bottom for model grids during 2001 (HydroQual 2012).

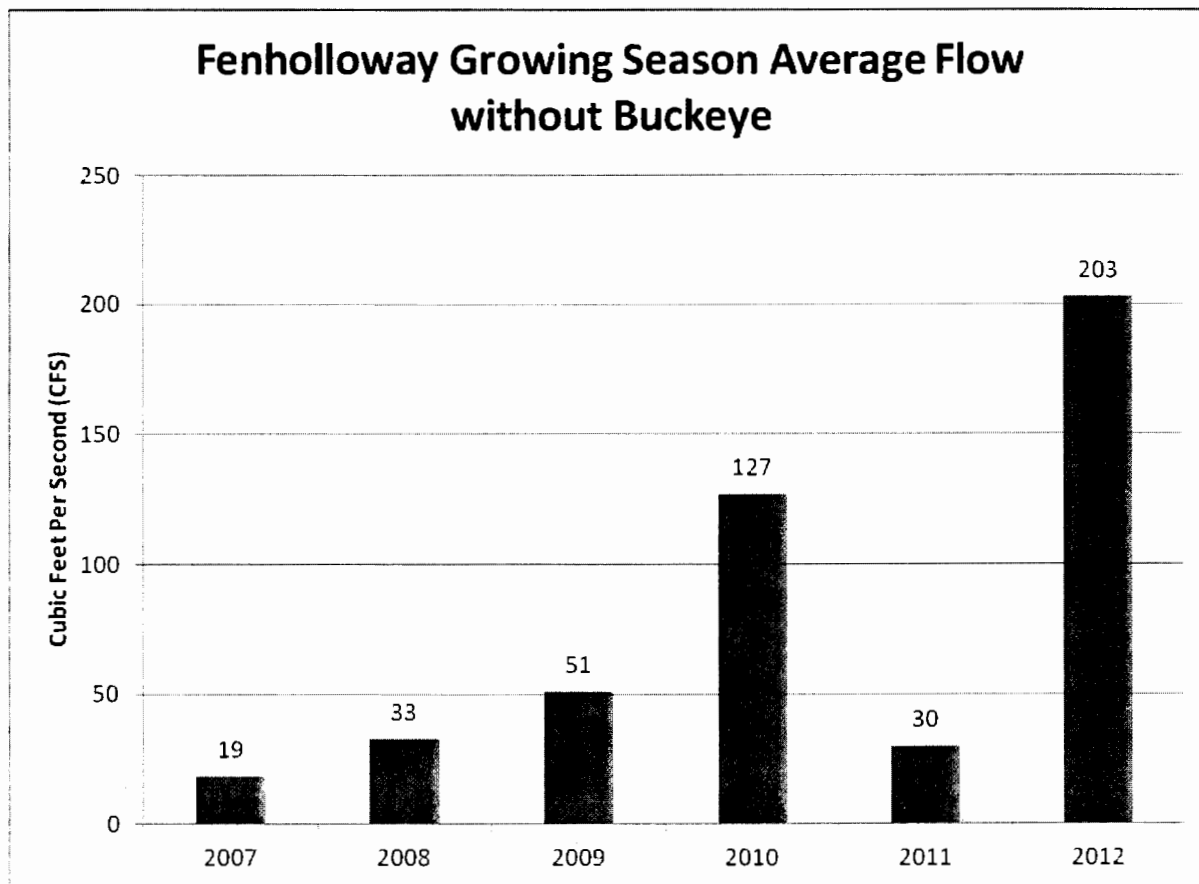


Figure 14. Hampton Springs Bridge (USGS gage 02325000 near Perry) annual average flow with Buckeye discharge flow removed.

12

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE: THE BOARD TO RECEIVE AN UPDATE ON A PROPOSED CHANGE
IN CAFETERIA PLAN PROGRAM ADMINISTRATOR



MEETING DATE REQUESTED: MAY 21, 2013

Statement of Issue: BOARD TO HEAR AN UPDATE

Recommended Action: DISCUSSION

Fiscal Impact: N/A

Budgeted Expense: N/A

Submitted By: JACK BROWN, COUNTY ADMINISTRATOR

Contact: 838-3500

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: SEE ATTACHED LETTER

Options:

Attachments: LETTER



OFFICE OF
CLERK OF THE CIRCUIT COURT
TAYLOR COUNTY
108 N. JEFFERSON -- P. O. BOX 620
PERRY, FLORIDA 32348

ANNIE MAE MURPHY
CLERK OF THE CIRCUIT COURT
AND
CLERK AND AUDITOR
BOARD OF COUNTY COMMISSIONERS

PHONE (850) 838-3506
SUNCOM 282-3025 • 282-3026
FAX (850) 838-3549

March 14, 2013

Taylor County Board of County Commissioners
c/o Jack Brown, County Administrator
201 E. Green Street
Perry, FL 32347

Dear Commissioners:

During a special meeting of the Taylor County Insurance Committee on April 3, 2013, the committee voted to change the Cafeteria Plan Program Administrator, from AFLAC to Albritton Insurance. The change was proposed to the committee by County Finance staff, and the committee was in agreement that it is in the best interest of the County to move forward with utilizing Albritton Insurance for this service.

We are scheduling the change to become effective June 1, 2013, in order to prepare for the upcoming open enrollment process. AFLAC will continue to offer and service their products to County employees, but will not be *facilitating* the open enrollment process. We are confident based on our relationship with Albritton Insurance, we are moving forward in a more positive direction for our employees.

As the Plan Administrator/Sponsor, the Clerk will be notifying AFLAC (Flex One) of our intent to terminate our Flexible Benefits Plan effective May 31, 2013.

The application with Albritton (TASC) will be submitted following the May 21st BCC meeting, for the plan to become effective June 1, 2013.

If you should have any questions or concerns regarding this matter, please do not hesitate to contact me.

Cordially-

Tammy Taylor, County Finance Director

Dustin Hinkel

From: Tammy Taylor <ttaylor@taylorclerk.com>
Sent: Tuesday, May 14, 2013 5:46 PM
To: Jack Brown; Dustin Hinkel
Subject: Change in Cafeteria Plan Program Administrator
Attachments: scan email.pdf

Importance: High

Please see the attached letter to the Commissioners, regarding the change the insurance committee approved.

All necessary documents can be signed by the Clerk, as the Pan Administrator/Sponsor. Please let me know if I need to do anything further, where the Board is concerned.

Thanks!!
Tammy

Tammy Taylor
County Finance Director
P.O. Box 620
Perry, FL 32348
(850) 838-3506, ext.122
(850) 838-3540 (fax)
ttaylor@taylorclerk.com

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

The County Administrator to provide a project update to the Board to reestablish a Veteran Clinic in Taylor County and to request cost reimbursable funding support as agendaed by Jack Brown, County Administrator.

MEETING DATE REQUESTED:

May 21, 2013

Statement of Issue:

The County Administrator met with a VA Clinic site review working group, from VA, on the morning of May 15, 2013 to again review the modifications that need to be made to the county owned building that the VA is intending to lease.

Recommended Action:

Motion to allow the County Administrator to set up a VA Clinic Remodeling Project Budget of \$35,000 from the General Fund Reserve for Capital Projects.

Fiscal Impact:

\$35,000 Cost reimbursable by the VA

Budgeted: No

Submitted By:

Jack R. Brown, County Administrator

Contact:

(850) 838-3500, Ext. 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: When the Department of Health, Health Department in Taylor County shut down the VA Clinic, the Board committed to doing everything within reason to help establish another VA Clinic within the County. The County Administrator and staff have been working with the VA to locate a clinic at the old Dr. Hamden building across from the Health Department. The building is owned by the county. On May 15, 2013, a second site survey was conducted. The County Administrator and David Parker, the County's Special Project Manager attended the meeting represented the County. The plan is that the county fund the remodeling project upfront with all cost being reimbursed by the VA. The project is fully funded by the VA, funds are on hand, and a purchase order to the County will be issued as soon as we determine the overall cost. The \$35,000 is just an initial request to allow us to start the project. Once we have a detailed cost estimate, we will request the additional funding that will be required. The first thing we have to do is contract for an asbestos survey. Mr. Parker will serve as Construction Manager and will hire local temporary employees to work for the county. There are currently \$1,467,314.00 in the General Funds Reserve for Capital Projects.

Options: Approve / Disapprove

Attachments: None

OPTION AND SALES AGREEMENT

THIS Option and Sales Agreement (hereinafter "Agreement") entered into this ____ day of _____, 2013, by and between **Buckeye Florida, Limited Partnership**, a Delaware limited partnership, whose address is One Buckeye Drive, Perry, FL, 32348-7702, (and sometimes referred to as "Seller"), who is the sole owner of the San Pedro Bay Mitigation Bank (hereinafter "SPBMB") and **Taylor County Board of County Commissioners** (hereinafter "Buyer"), whose address is 108 North Jefferson Street, Perry, FL 32347.

WHEREAS, Buyer is in the process of permitting a project known as "Providence Road" located in Taylor County, Florida; with a SRWMD permit number of ERP13-0026 and a USACOE permit number of SAJ-2013-00807.

WHEREAS, as part of the environmental permitting process (hereinafter "Permit") involving the Suwannee River Water Management District (hereinafter "SRWMD") and the U.S. Army Corps of Engineers (hereinafter "ACOE") it is anticipated that the referenced governmental agency will impose a requirement as a condition to granting the Permit that certain mitigation efforts be undertaken with respect to impacted wetlands and certain mitigation credits be purchased to satisfy the Permit; and

WHEREAS, SPBMB is a mitigation bank with freshwater mitigation credits (hereinafter "Credits") available for sale under FDEP Permit Authorization No. 0169184-001 and ACOE Instrument No. 199505686; and

WHEREAS, Buckeye Florida, L.P. desires to sell Credits to Buyer for the purpose of meeting their needs, and

WHEREAS, the exact number of Credits needed by Buyer has been determined; and

NOW, THEREFORE, in consideration of the mutual covenants and undertakings herein and Ten and 00/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby expressly acknowledged, it is agreed:

1. **AGREEMENT TO SELL.** Buckeye Florida, L.P. does hereby agree to sell to Buyer one and sixty-three hundredths (1.63) UMAM Credits under the terms and conditions set forth herein.

The Credits sold to Buyer under this Agreement shall consist of 0.63 Forested and 1.0 Shrub Bog freshwater mitigation credits.

2. **PURCHASE PRICE.** The purchase price to be paid by Buyer to Seller for the Credits shall be \$50,000.00 per Forested UMAM Credit and \$35,000.00 per Shrub Bog UMAM Credit.

3. **FINAL PAYMENT.** Upon receipt of the signed Option and Sales Agreement, Buyer shall pay over to the Buckeye Florida, L.P. the balance sum of sixty-six thousand five hundred and 00/100 dollars (\$66,500.00) (hereinafter "final payment"). Payment should be made to Buckeye Florida, L.P., and mailed to Mitigation Marketing at P.O. Box 540285 Orlando, Florida 32854.
4. **SCHEDULE OF DELIVERABLES:** Upon payment of the total required sums and receipt of the Buyers final permit number(s) for Providence Road Project, Buckeye Florida, L.P. shall immediately apply to FDEP for a Minor Modification of its ERP for the withdrawal of the Credits, to-wit: 0.63 Freshwater Forested Wetlands Credits and 1.0 Freshwater Shrub Bog Credits under SRWMD Permit Number ERP13-0026 and obtain the release of the Credits from ACOE under instrument No. SAJ-2013-00807. The form of said application is attached hereto as Exhibit "A" and "B".
5. Upon release of the Credits by FDEP and ACOE, the same shall be immediately conveyed free and clear of any and all liens, encumbrances, or restrictions to Buyer together with a certificate evidencing same. The parties hereby agree that conclusive evidence of the Credits being released shall be the receipt by SPBMB from FDEP of the Minor Modification of its ERP which Minor Modification shall be fully completed and executed by FDEP and receipt of written acknowledgment as to the release of Credits pursuant to the ACOE Permit. If ACOE does not require Credits or requires less Credits than SRWMD, any unused ACOE credits will be unreserved upon withdrawal of Credits.
8. **NOTICES:** Any notice required hereunder shall be given in writing and shall be sent by registered or certified mail, return receipt requested, to the parties hereto at the following addresses:

SELLER:

**Buckeye Florida, L.P.
SAN PEDRO BAY
MITIGATION BANK**

ATTN: Chet Thompson
One Buckeye Drive
Perry, FL 32348
239-731-4523 (telephone)
239-731-4510 (fax)

With a copy to:

MITIGATION MARKETING LLC

ATTN: Megan McNeil
P.O. Box 540285
Orlando, FL 32854
407-481-0677 (telephone)
407-648-3866 (fax)

ERM-CONSULTING SERVICES

ATTN: Sheri Lewin
614 East Highway 50, Suite 323
Clermont, FL 34711
352-394-1125 (telephone)
352-394-0072 (fax)

BUYER:

**TAYLOR COUNTY BOARD OF COUNTY
COMMISSIONERS**

ATTN: Jack R. Brown
108 North Jefferson Street
Perry, FL 32347
850-838-3500 (telephone)

- 9. ATTORNEYS' FEES/VENUE.** If any suit or action shall be instituted to enforce or to interpret this Agreement, the prevailing party shall be entitled to recover from the losing party all costs and reasonable attorneys' fees expended as part of such suit, action, or appeal and venue of any such action shall be in Taylor County, Florida.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the _____ day of _____, 2013.

Signed, sealed, and delivered
in the presence of:

SELLER:

Buckeye Florida, L.P.

Witness signature

Witness name

By: Howard Drew

Its: Vice President, Wood Cellulose
Manufacturing

Date: _____

BUYER:

Taylor County Board of County Commissioners

Witness signature

Witness name

By: Jack R. Brown

Its: County Administrator

Date: _____

Exhibit "A"

DATE

Ms. Victoria Tauxe, Environmental Manager
Bureau of Submerged Lands & Environmental Resources
Florida Department of Environmental Protection
2600 Blair Stone Road
Mail Station #2500
Tallahassee, Florida 32399-2400

Subject: San Pedro Bay Mitigation Bank ("SPBMB")
Environmental Resource Permit ("ERP") No. 0169184-001
Minor Modification for Withdrawal of credits

Dear Victoria,

Pursuant to the terms of the above referenced ERP, and the specific terms contained in said permit, SPBMB hereby requests a minor modification of the ERP to affect the withdrawal and transfer of mitigation credits from our bank, as follows:

Transferee: _____

Number of credits: _____

Type of credits: _____ Freshwater Shrub/Bog Marsh Mosaic Wetlands
_____ Freshwater Forested Wetlands

Permit of Transferee: _____

Agency allowing
Utilization of credits
For transferee: _____

Ms. Victoria Tauxe
Page Two

Should you have any questions on any of the above, or need further information, please do not hesitate to contact Megan McNeil at Mitigation Marketing (407-481-0677).

Sincerely,

Buckeye Florida, L.P

By: _____
Howard Drew

Its: Vice President, Wood Cellulose Manufacturing

Exhibit "B"

DATE

Ms. Marie Huber
U.S. Army Corps of Engineers
P.O. Box 4970
Jacksonville, Florida 32232-0019

Re: Sale of Mitigation Credits from San Pedro Bay Mitigation Bank,
(ref. SAJ-1995-05686)

Ms. Huber,

This letter shall serve to fulfill the sponsor's obligations, detailed at 33 CFR 332.3(1)(3) and 332.8(p)(1), to notify the U.S. Army Corps of Engineers of the sale of federal credits from San Pedro Bay Mitigation Bank (SPBMB). In support of this, the following information is provided and a copy of the Department of the Army (DOA) permit requiring the credit purchase is attached:

- Project Name:
- DOA Permit Number:
- Number of Credits:
- Type of Credits:

The federal credits noted above have been paid in full and we have deducted them from the Federal ledger for SPBMB. By action of this sale, the sponsor for the SPBMB has accepted the responsibility for providing the compensatory mitigation required by the DOA permit noted above. If you have any questions regarding this request, please contact Megan McNeil at 407-481-0677.

Sincerely,

Buckeye Florida, L.P.

By: _____
Howard Drew Vice President, Wood Cellulose Manufacturing

Its: Vice President, Wood Cellulose Manufacturing

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do NOT
send to the IRS.

Please print or type

Name (If joint names, list first and circle the name of the person or entity whose number you enter in Part I below. See instructions on page 2 if your name has changed.)

BUCKEYE FLORIDA, LIMITED PARTNERSHIP

Business name (Sole proprietors see instructions on page 2.)

BUCKEYE FLORIDA, LIMITED PARTNERSHIP

Please check appropriate box. ☐ Individual/Sole proprietor ☒ Corporation ☐ Partnership ☐ Other ▶

Address (number, street, and apt. or suite no.)

ONE BUCKEYE WAY

City, state, and ZIP code

PERRY, FLORIDA 32347

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). For sole proprietors, see the instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How To Get a TIN below.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number

| | + | + | | |

OR

Employer identification number

5 | 9 | 3 | 1 | 6 | 1 | 5 | 3 | 0

Part II For Payees Exempt From Backup Withholding (See Part II instructions on page 2)

▶ EXEMPT - CORPORATION

Part III Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification instructions.—You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, the acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (Also see Part III instructions on page 2.)

Sign
Here

Signature

Ronald R. Stefani

Date ▶

Section references are to the Internal Revenue Code.

Purpose of Form.—A person who is required to file an information return with the IRS must get your correct TIN to report income paid to you, real estate transactions, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 to give your correct TIN to the requester (the person requesting your TIN) and, when applicable, (1) to certify the TIN you are giving is correct (or you are waiting for a number to be issued), (2) to certify you are not subject to backup withholding, or (3) to claim exemption from backup withholding if you are an exempt payee. Giving your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.

Note: If a requester gives you a form other than a W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What Is Backup Withholding?—Persons making certain payments to you must withhold and pay to the IRS 31% of such

payments under certain conditions. This is called "backup withholding." Payments that could be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, your payments will not be subject to backup withholding. Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. The IRS tells the requester that you furnished an incorrect TIN, or
3. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
4. You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable

interest and dividend accounts opened after 1983 only), or

5. You do not certify your TIN. See the Part III instructions for exceptions.

Certain payees and payments are exempt from backup withholding and information reporting. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

How To Get a TIN.—If you do not have a TIN, apply for one immediately. To apply, get Form SS-5, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or Form SS-4, Application for Employer Identification Number (for businesses and all other entities), from your local IRS office.

If you do not have a TIN, write "Applied For" in the space for the TIN in Part I, sign and date the form, and give it to the requester. Generally, you will then have 60 days to get a TIN and give it to the requester. If the requester does not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN.

VENDOR UPDATE

- ☐ Add
☐ Change

Vendor Number

Justification:

(Reason for Needing New Vendor Added or Changed)

Name:

Buckeye Florida Limited Partnership
(Include Corporate/Title, if applicable)

Federal Tax ID #: 59 - 3161530 or SS#: - -

Address1: One Buckeye Drive
(Physical Location)

Address2:

Address3: Perry, FL
(City) (State)

Zip Code: 32348 - 7738
(Zip Code) (Zip Extension)

Contact Person: Chet Thompson

Phone #: (850) - 584 - 1167

800 #: () - -

Fax #: (850) - 584 - 1220

Accounts Payable Address [if different from above]:

Address1: 3510 Contractors Road
(Mailing)

Address2: Perry FL
(City) (State)

Zip Code: 32348 - 7738
(Zip Code) (Zip Extension)

Type of Purchase and/or Payment [check appropriate box(es)]:

- | | |
|--|---|
| <input type="checkbox"/> Products Only* | <input checked="" type="checkbox"/> Others |
| <input type="checkbox"/> Products and/or Services* | <input type="checkbox"/> Grant Payments |
| <input type="checkbox"/> Medical Services* | <input type="checkbox"/> Housing Relocation Payments |
| <input type="checkbox"/> Other Services* | <input type="checkbox"/> Refund/Non Ad Valorem Taxes |
| <input type="checkbox"/> Professional Services* | <input type="checkbox"/> Registration/Membership Fees |
| <input type="checkbox"/> Rentals* | |

* Requires a W-9 Form to be completed by Vendor and attached to Vendor Update Form

FOR FINANCE DEPARTMENT USE ONLY [check appropriate box]:

- | | |
|--|--|
| <input type="checkbox"/> Products Only - Do not issue 1099 | <input type="checkbox"/> Corporation - Do not issue 1099 |
| <input type="checkbox"/> Others - Do not issue 1099 | |

1099 Type [if applicable]:

- | | |
|--|--|
| <input type="checkbox"/> Rentals (1) | <input type="checkbox"/> Products and/or Services (7) |
| <input type="checkbox"/> Medical Fees (6) | <input type="checkbox"/> Services/Non Employee Compensation (7) |
| <input type="checkbox"/> Attorney Fees (7) | <input type="checkbox"/> Attorneys/Gross Proceeds in Settlements (A) |

Signature: Darryl Stephens

Date: 5/17/13

Revised 3/21/05

Date Added: / /

Buckeye Florida Limited Partnership