

SUGGESTED AGENDA

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS  
PERRY, FLORIDA  
REGULAR BOARD MEETING  
AMENDED  
TUESDAY, MAY 17, 2016  
6:00 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.

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

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

AWARDS/RECOGNITIONS:

4. THE BOARD TO RECEIVE A PLAQUE FROM J.T. DAVIS, PRESIDENT OF THE TAYLOR COUNTY HISTORICAL SOCIETY, IN RECOGNITION OF THE BOARD'S SUPPORT FOR THE HISTORICAL SOCIETY AND THE BOARD TO READ A LETTER FROM SENATOR MARCO RUBIO CONGRATULATING TAYLOR COUNTY ON CELEBRATING 160 YEARS.

CONSENT ITEMS:

5. APPROVAL OF MINUTES OF APRIL 26 AND MAY 2, 2016.
6. EXAMINATION AND APPROVAL OF INVOICES.
7. THE BOARD TO APPROVE AND ADOPT THE DAVIS-BACON ACT TRAINING PROGRAM AS REQUIRED TO BE IN COMPLIANCE WITH THE US DEPARTMENT OF TREASURY RESTORE ACT REQUIREMENTS AND POLICIES, AS AGENDAED BY MELODY COX, GRANTS DIRECTOR.
8. THE BOARD TO APPROVE AND ADOPT THE DRUG-FREE WORKPLACE POLICY AS REQUIRED TO BE IN COMPLIANCE WITH THE US DEPARTMENT OF TREASURY RESTORE ACT REQUIREMENTS AND POLICIES, AS AGENDAED BY THE GRANTS DIRECTOR.
9. THE BOARD TO APPROVE A REQUEST TO REMOVE COUNTY ASSETS THAT ARE UNDER THE PURCHASING THRESHOLD OF \$1000 FROM

COUNTY INVENTORY, AS AGENDAED BY THERESA COPELAND, IT DIRECTOR.

10. THE BOARD TO CONSIDER ADOPTION OF RESOLUTIONS TO REFLECT UNANTICIPATED MONIES IN THE GENERAL FUND AND THE SCRAP ROAD PROJECT (OSTEEN ROAD) FUND, AS AGENDAED BY COUNTY FINANCE.
11. THE BOARD TO RATIFY THE COUNTY ADMINISTRATOR'S SIGNATURE ON A CONTRACT CHANGE ORDER, AS AGENDAED BY STEVE SPRADLEY, EMERGENCY MANAGEMENT DIRECTOR.
12. THE BOARD TO CONSIDER APPROVAL OF A MEMORANDUM OF AGREEMENT BETWEEN THE FLORIDA DEPARTMENT OF CORRECTIONS (DOC) AND THE TAYLOR COUNTY FIRE AND RESCUE DEPARTMENT, AS AGENDAED BY DUSTIN HINKEL, COUNTY ADMINISTRATOR.

BIDS/PUBLIC HEARINGS:

13. THE BOARD TO RECEIVE BIDS FOR DEMOLITION/NEW CONSTRUCTION OF ONE (1) SINGLE FAMILY STRUCTURE WITHIN THE UNINCORPORATED AREA OF TAYLOR COUNTY, THROUGH THE CDBG HOUSING REHABILITATION PROGRAM, SET FOR THIS DATE AT 6:00 P.M., OR AS SOON THEREAFTER AS POSSIBLE.
14. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:05 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO CONSIDER ADOPTION OF A RESOLUTION APPROVING A RIGHT-OF-WAY ABANDONMENT PETITION FOR AN ALLEY IN BLOCK 13 OF THE MCLAIN-MORGAN SUBDIVISION IN SHADY GROVE.
15. THE BOARD TO HOLD A PUBLIC HEARING, SET FOR THIS DATE AT 6:10 P.M., OR AS SOON THEREAFTER AS POSSIBLE, ON A REQUEST TO CHANGE THE NAME OF TOWER ROAD TO CC ROAD.

ANNUAL AUDIT REPORT:

16. RICHARD POWELL, POWELL & JONES, TO APPEAR AND PRESENT THE AUDIT REPORT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015.

HOSPITAL ITEMS:

- 16A. THE BOARD TO HEAR THE DOCTORS' MEMORIAL HOSPITAL FINANCIAL REPORT, AS AGENDAED BY DOUG FAIRCLOTH, CFO.

ADVISORY COMMITTEE REPORTS:

17. THE BOARD TO CONSIDER APPOINTMENT/REAPPOINTMENT OF PLANNING BOARD MEMBERS FOR A TWO YEAR TERM, AS AGENDAED BY DANNY GRINER, BUILDING DIRECTOR.

CONSTITUTIONAL OFFICERS/OTHER GOVERNMENTAL UNITS:

18. THE BOARD CONSIDER APPROVAL OF THE SHERIFF'S REQUEST TO ACCESS SPECIAL LAW ENFORCEMENT TRUST FUND MONEY TO PURCHASE A VEHICLE, AS AGENDAED BY SHERIFF BUMMY WILLIAMS.
- 18A. THE BOARD TO APPROVE THE AWARDED OF THE BID FOR THE PURCHASE OF NEW VOTING EQUIPMENT; TO AUTHORIZE THE COUNTY ATTORNEY TO REVIEW AND APPROVE THE PROPOSED

CONTRACT; TO AUTHORIZE THE COUNTY ADMINISTRATOR TO SIGN THE APPROVED CONTRACT WITH RATIFICATION BY THE BOARD AT THE NEXT REGULAR BOARD MEETING, AS AGENDAED BY THE SUPERVISOR OF ELECTIONS AND THE COUNTY ADMINISTRATOR.

GENERAL BUSINESS:

19. THE BOARD TO CONSIDER THE RECOMMENDATION OF THE SELECTION COMMITTEE AS TO THE RANKING OF THE FIRMS FOR NEGOTIATION OF A SPACE NEEDS FEASIBILITY STUDY, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
20. THE BOARD TO CONSIDER APPROVAL OF A CONTRACT FOR SALE AND PURCHASE OF PROPERTY LOCATED AT 114 GREEN STREET WEST AND AUTHORIZE A TRANSFER FROM RESERVES TO EXECUTE THE PURCHASE, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
- 20A. THE BOARD TO DISCUSS SETTING A TIME FOR A SPECIAL WORKSHOP TO DISCUSS KEATON BEACH BOAT RAMP ISSUES AND SOLUTIONS IN PREPARATION FOR SCALLOP SEASON.

COUNTY STAFF ITEMS:

21. THE BOARD TO APPROVE INVITATION TO BID AND FOUR (4) PROPOSED RESIDENTIAL CONSTRUCTION MITIGATION PROGRAM (RCMP) RECIPIENTS AND THE WORK WRITE-UPS FOR THEIR HOMES, AS AGENDAED BY THE GRANTS DIRECTOR.
22. THE BOARD TO REVIEW AND APROVE AMENDMENT TWO (2) TO THE CONTRACT BETWEEN GOVERNMENT SERVICES GROUP (GSG) AND TAYLOR COUNTY, FOR SHIP PROGRAM ADMINISTRATIVE SERVICES TO INCLUDE FLORIDA SINGLE AUDIT ACT LANGUAGE PER THE COUNTY'S RESPONSE TO THE FLORIDA HOUSING FINANCE CORPORATION SHIP COMPLIANCE MONITORING REVIEW AND CONTRACT ADDENDUM "A," AS AGENDAED BY THE GRANTS DIRECTOR.

COUNTY ATTORNEY ITEMS:

23. THE COUNTY ATTORNEY TO REPORT TO THE BOARD REGARDING THE REQUEST BY FOUR RIVERS LAND & TIMBER TO MODIFY THE EXISTING FOLEY MASTER DEVELOPMENT-OF-REGIONAL-IMPACT (DRI) .

COUNTY ADMINISTRATOR ITEMS:

24. THE BOARD TO AFFIRM THE COUNTY ADMINISTRATOR'S SELECTION OF HANK EVANS AS PUBLIC WORKS DIRECTOR.
25. THE BOARD TO SET DATES FOR BUDGET WORKSHOPS/PUBLIC HEARINGS.
26. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.

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

BOARD INFORMATIONAL ITEMS:

## Motion to Adjourn

### **FOR YOUR INFORMATION:**

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBSITE: [www.taylorcountygov.com](http://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 MARGARET DUNN, 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 BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO RECEIVE A PLAQUE FROM J.T. DAVIS,  
PRESIDENT OF THE TAYLOR COUNTY HISTORICAL SOCIETY,  
IN RECOGNITION OF THE BOARD'S SUPPORT FOR THE  
HISTORICAL SOCIETY AND THE BOARD TO READ A LETTER  
FROM SENATOR MARCO RUBIO CONGRATULATING TAYLOR  
COUNTY ON CELEBRATING 160 YEARS.

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

**Recommended Action:**

**Fiscal Impact:**

**Budgeted Expense:**

**Submitted By:**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:** LETTER FROM SENATOR MARCO RUBIO

# United States Senate

WASHINGTON, DC 20510

April 18, 2016

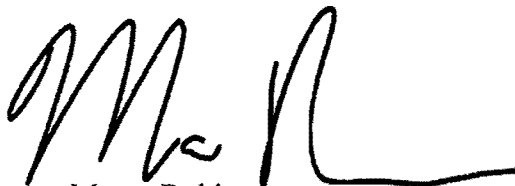
Dear Friends,

It is with great pleasure that I congratulate Taylor County on celebrating 160 years as a county in our great state of Florida.

One hundred and sixty years of rich history have brought us to this day in which you come together as a community to celebrate the countless contributions Taylor County has made to our state and nation. Since its independence in 1856, Taylor County has been a community many Floridians call home and I am proud to learn of the many prominent individuals from this county who have left a lasting legacy on our state. You are all part of the fabric of Florida, which consists of large and small communities linked together by civic pride and appreciation.

On behalf of the residents of Florida, I congratulate you again for celebrating 160 years as Taylor County and extend my best wishes to all of its citizens. I look forward to hearing of your continued success.

Sincerely,

A handwritten signature in black ink, appearing to read 'Marco Rubio', with a long horizontal line extending to the right.

Marco Rubio  
United States Senator

## **TAYLOR COUNTY BOARD OF COMMISSIONERS**

### ***County Commission Agenda Item***

**SUBJECT/TITLE:**



Requesting Board to approve and adopt the Davis-Bacon Act training program as required to be in compliance with the U.S. Department of Treasury Restore Act requirements and policies.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** The County is required to adopt a Davis-Bacon Act training program to be in compliance with Restore Act requirements.

**Recommended Action:** Board to approve and adopt the Davis-Bacon Act training program.

**Fiscal Impact:** The Davis-Bacon Act training program must be in place to be eligible to receive Restore Act funds.

**Budgeted Expense:** Y/N Not Applicable

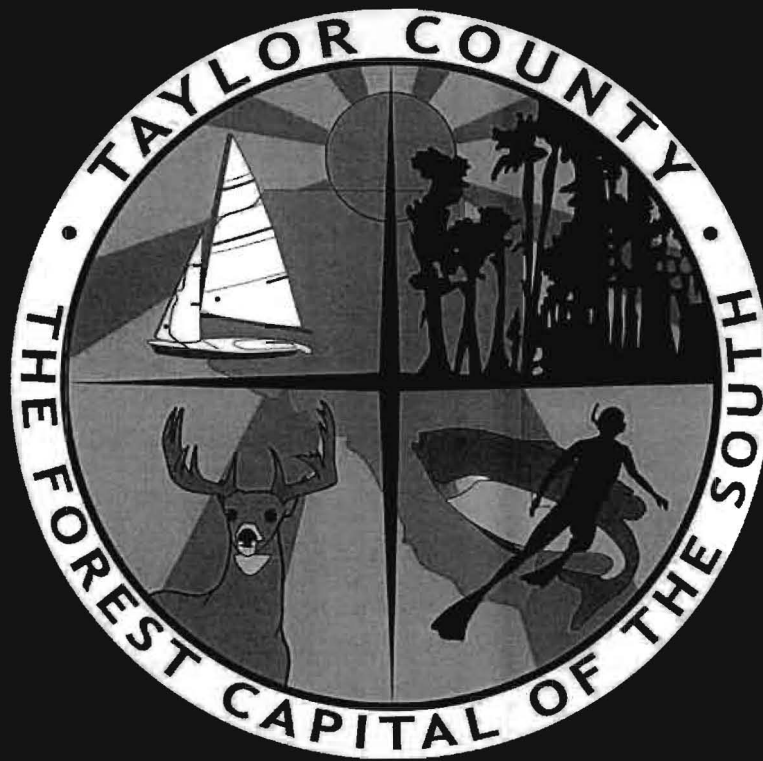
**Submitted By:** Melody Cox

**Contact:** Melody Cox

### **SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The Davis-Bacon Act training program has been reviewed by the County Administrator and the County Engineer. All applicable staff will receiving training to insure compliance with the Davis-Bacon Act.

**Attachments:** Taylor County Davis-Bacon Act training program

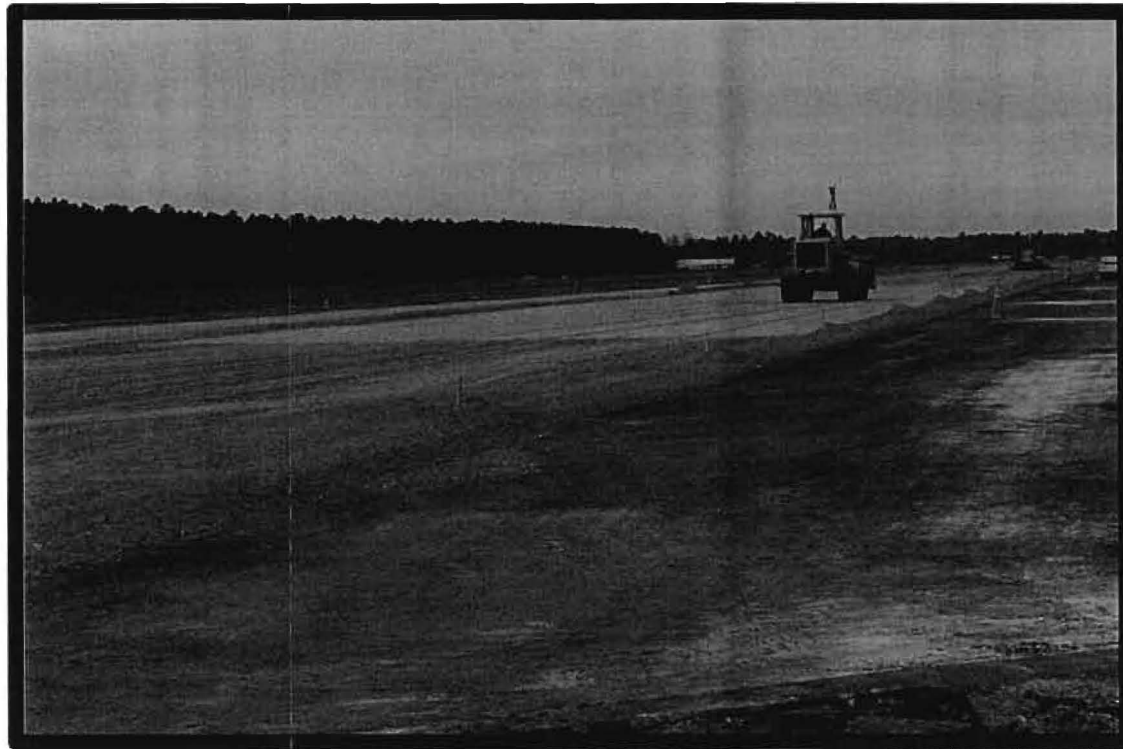


What is the Davis – Bacon Act?

Protects communities and  
workers from non-local  
contractors underbidding local  
wage levels



# What are the Davis – Bacon Act (DBA) Requirements?

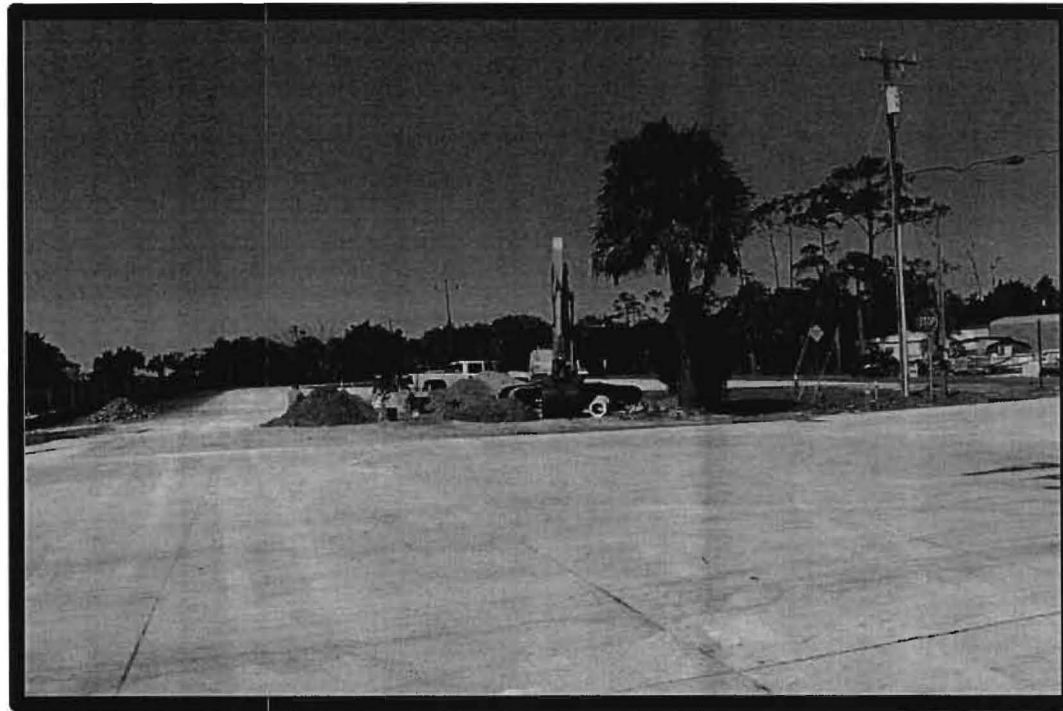


- Payment of locally “prevailing wages” and “fringe benefits” to laborers and mechanics, as determined by the U.S. Department of Labor (DOL)
- Applies to direct Federal contracts
- Applies to “laborers” and “mechanics” of contractors and subcontractors

- Performing work on the “site of the work”
- Must be paid weekly
- Wage scale must be posted at the job site in both English and Spanish



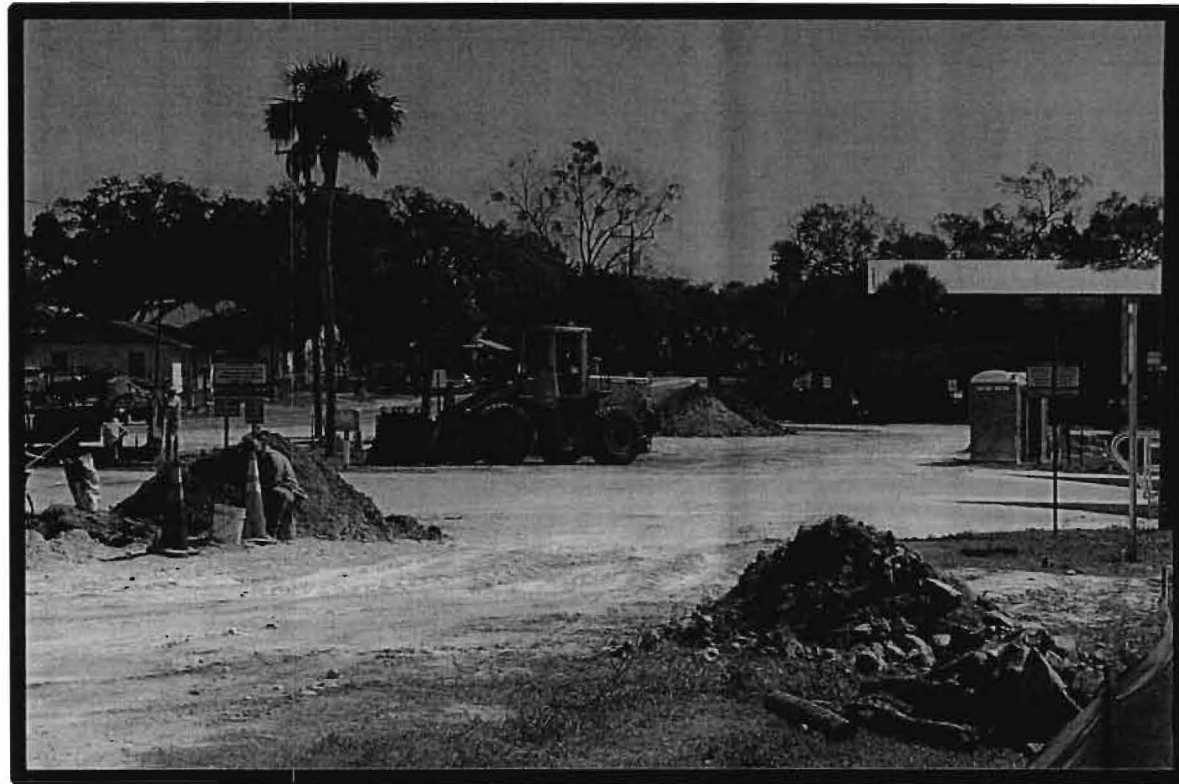
# Who is covered by DBA?



- Laborers and Mechanics
- Only those who work “on the site”



Who is not covered by DBA?



- Timekeepers, inspectors, architects, engineers
- Executive, administrative and professional employees



- Working foremen
- Delivery truck drivers



## DBA COMPLIANCE

- Developing an internal compliance program is the best means to mitigate potential risk of significant DBA non-compliances
- All bid documents will include DBA compliance requirements to ensure potential contractors understand compliance standards prior to submitting a bid.

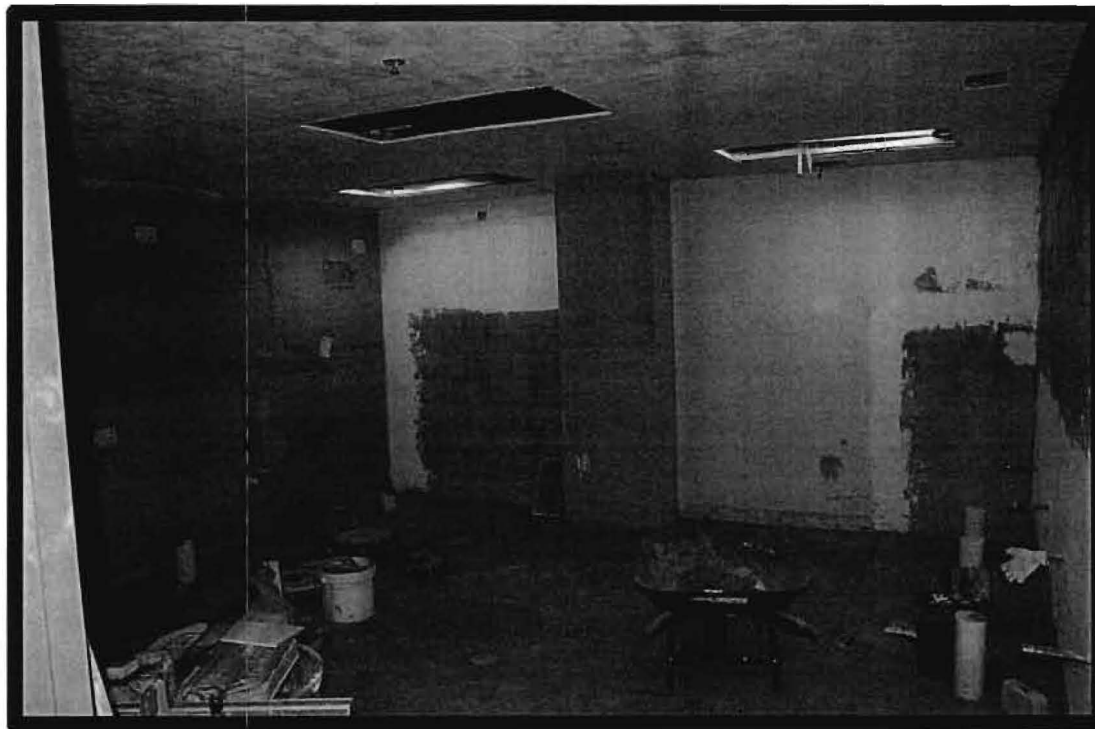
- Ensure all contractors understand Taylor County's commitment to DBA compliance and that all contracts executed with contractors include compliance requirements.
- Appropriate County staff to review contractor invoices/requests for payment for DBA compliance prior to approving any payment to contractors.

## For an Effective Compliance Program:

- Understanding DBA requirements, policies and procedures – Include key personnel in the compliance process. Involve at a minimum individuals from the County Administrator's office, engineering, project management, grants, and the finance department.



- Identify DBA requirements early – Have a complete understanding of grant contract/agreement requirements, project scope of work, and ensure bid and contractual documents clearly outline DBA requirements for contractors.



- Validate and verify subcontractor compliance
  - Primary contractors are responsible for the compliance of covered subcontractors. DBA – covered contracts include a mandatory flow down provision; therefore contracts must include contractual protections such as audit rights, certifications, withholding mechanisms and indemnifications in all subcontract agreements.

- Seek outside professional guidance from an attorney or other applicable source if so needed.



## How to Meet Compliance Standards

- Wage determination (WD)
- Pre-construction DBA meeting
- Post WD and other labor information on site
- Conduct employee interviews
- Collect certified payrolls (WH-347)
- Verify payrolls for WD compliance
- Report and correct discrepancies

## Consequences of Non-Compliance with DBA

- Consequences of non-compliance can include the following:
  - Payment of back wages and fringe benefits to employees
  - Withholding of payments due the contractor on active contracts funded with federal grants
  - Contract termination
  - Personal liability for company officials
  - Debarment from all government contracts for a 3 year period and False Claims Act liability

## Consequences to County for Non-Compliance of DBA

- County will not be reimbursed for federal grant funds expended.
- Grant agreement/contract may be terminated
- County may not be eligible for future federal grants for an extended period of time.

## DBA – Resources

- Wage Determination Online –  
<http://www.wdol.gov/>
- Contractors Guide to Prevailing Wage Requirements –  
<http://portal.hud.gov/hudportal/documents/huddoc?id=4812-LRguide.pdf>
- DOL Davis-Bacon and Related Acts Homepage  
– <http://www.dol.gov/whdcontracts/dbra.htm>

## TAYLOR COUNTY BOARD OF COMMISSIONERS

### *County Commission Agenda Item*

**SUBJECT/TITLE:**



Requesting Board to approve and adopt the Drug-Free Workplace Policy as required to be in compliance with the U.S. Department of Treasury Restore Act requirements and policies.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** The County is required to adopt a Drug-Free Workplace Policy to be in compliance with Restore Act requirements.

**Recommended Action:** Board to approve and adopt the Drug-Free Workplace Policy.

**Fiscal Impact:** A Drug-Free Workplace Policy must be in place to be eligible to receive Restore Act funds.

**Budgeted Expense:** Y/N Not Applicable

**Submitted By:** Melody Cox

**Contact:** Melody Cox

### SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

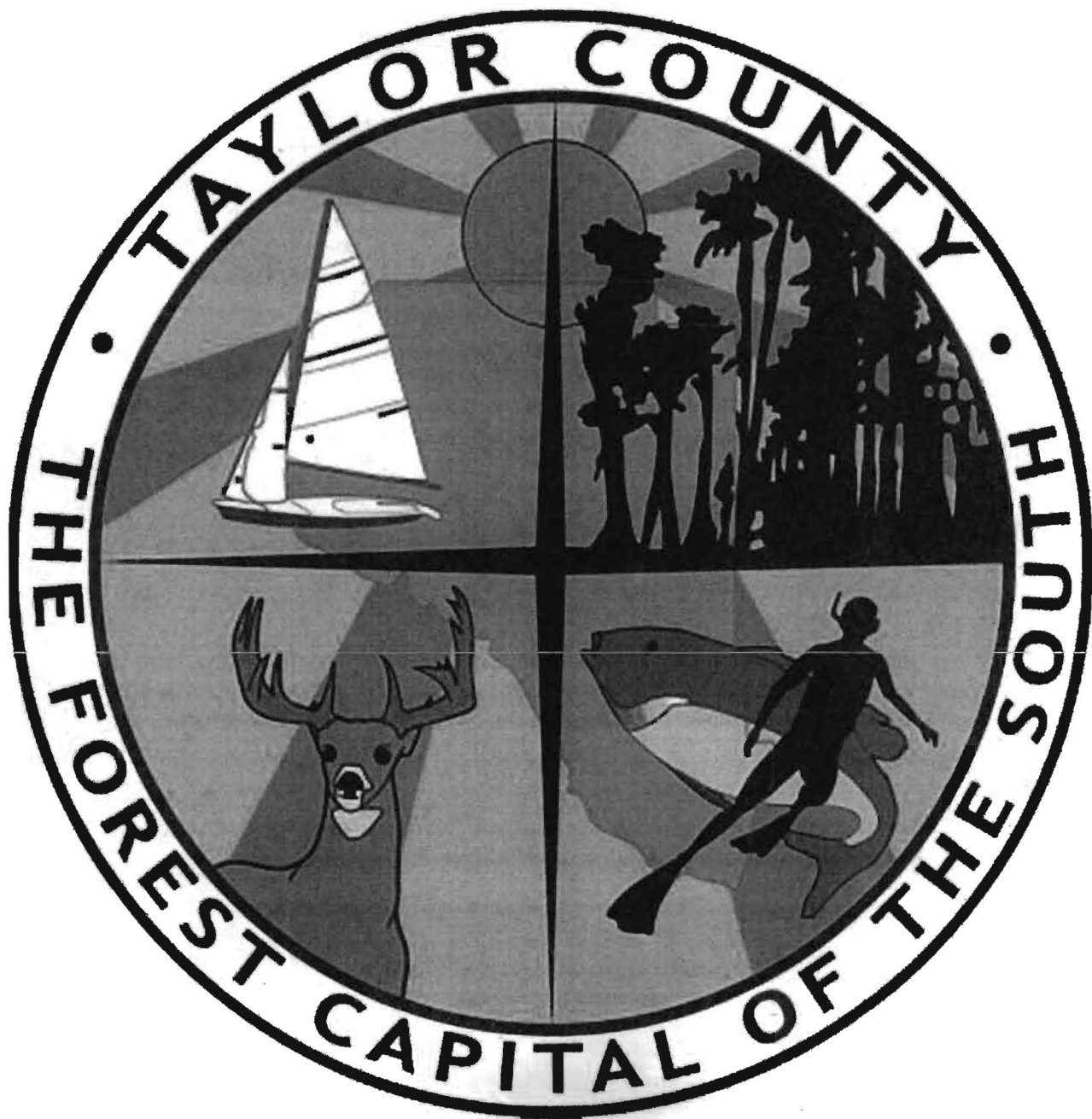
**History, Facts & Issues:** The Drug-Free Workplace Policy has been reviewed and approved by the County Administrator and the Human Resources Director. After approval and adoption by the Board, all County staff members are to receive training on the Policy. A copy of the policy will also be provided to County vendors, suppliers, and contractors when so applicable.

**Attachments:** Drug-Free Workplace Policy



# **Taylor County Board of Commissioners**

## **Drug-Free Workplace Policy**





## Taylor County Drug – Free Workplace Standards

Taylor County takes the importance of having a Drug – Free Workplace very seriously for both employees and contractors. In addition to ensuring for a safe, healthy, and productive work environment, Title 49, Code of Federal Regulations, Part 29 requires the County will be, and will continue to be a drug – free work place. Compliance with the Regulation is a requirement to receive federal funding assistance. The majority of federal grant applications and/or grant contracts/agreements require the County to execute a Sponsor Certification verifying the County is a Drug-Free Workplace. A sample of the Sponsor Certification is an attachment to this standards guide.

### Employees

Each employee receives a Manual upon hire and the County's policy for all employees is clearly outlined in Section V Policy Statements; Alcohol/Drug Abuse Policy (Page 27). In addition to being provided a copy of the Manual, employees periodically receive Drug – Free Workplace training, and signage is posted promoting a Drug-Free Workplace. The County has a Safety Committee which meets several times a year and drug-free workplace issues are discussed as so needed.

The County adheres to Drug – Free Workplace program requirements and standards of Chapter 440 Florida Statutes as well as the federal Drug – Free Workplace Act of 1988. As per Chapter 440 F.S. and County Policies the definition of "drug" is as follows:

"Drug" means alcohol, including a distilled spirit, wine, a malt beverage, or an intoxicating liquor; an amphetamine; a cannabinoid; cocaine; phencyclidine (PCP); a hallucinogen; methaqualone; an opiate; a barbiturate; a benzodiazepine; a synthetic narcotic; a designer drug; or a metabolite of any of the substances listed in this paragraph. An employer may test an individual for any or all of such drugs.

As a Drug – Free Workplace, job applicants who have received a conditional offer of employment will be drug tested. Ads and notices of employment opportunities include notice of the County being a Drug – Free Workplace.

In compliance with Chapter 440 F.S., employees will be tested under the following circumstances:

- On reasonable suspicion of drug use (reasons for suspicion include observable phenomena, erratic or abnormal behavior, or a report of drug use.)

- As part of a routinely scheduled fitness-for-duty medical examination
- After the employee returns to work following rehabilitation for a positive drug test. Testing is not required if the employee entered rehab voluntarily, rather than after a positive drug test.

In addition to the above the County may conduct random drug testing.

As per Chapter 440 F.S. 627.0915, if an employee or job applicant refuses to submit to a drug test, the County is not barred from discharging or disciplining the employee or from refusing to hire the job applicant. However, the County must still follow all standards and policies of Chapter 440 F.S. or will be in violation of the rights and remedies of the employee or job applicant. As per federal guidelines and the Drug-Free Workplace Act of 1988, the following Employee Sanctions and Remedies shall be adhered to:

### **§ 703. Employee sanctions and remedies**

A grantee or contractor shall, within 30 days after receiving notice from an employee of a conviction pursuant to Section 701(a)(1)(D)(ii) or 702(a)(1)(D)(ii) of this title—

- (1) take appropriate personnel action against such employee up to and including termination; or
- (2) require such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.

(Pub. L. 100-690, title V, §5154, Nov. 18, 1988, 102 Stat. 4307.)

Failure to comply with the requirements of the Drug Free Workplace Act may result in suspension of payments, termination of contact or grant, suspension or debarment if the head of the contracting or granting organization determines that the employer has made any type of false certification to the contracting or grant office, has not fulfilled the requirements of the law, or has excessive drug violation convictions in the workplace. Penalties may also be imposed upon those employing a number of individuals convicted of criminal drug offenses as this demonstrates a lack of good faith effort to provide a drug-free workplace. Employers who are debarred are ineligible for other Federal contracts or grants for up to five (5) years.

Under Florida law, employees who voluntarily seek treatment for substance abuse cannot be fired, disciplined, or discriminated against unless they have tested positive or been in treatment in the past. An applicant or employee who is taking medication for a disability is protected by the Americans with Disabilities Act (ADA). Some prescribed medications turn up on drug tests, and some drugs that would otherwise be illegal (such as opiates) are legitimately prescribed for certain conditions. If an applicant is turned down because of a positive drug test, and the applicant's medication was legally prescribed for a disability, the County could be liable.

In addition to the County's insurance drug and alcohol counseling and treatment assistance, free and confidential treatment and assistance resources include:

- First United Methodist Church  
317 N Orange Street  
Perry, FL 32347  
Fridays at 8:00 PM  
850-584-3028
- Serenity House  
1824 N Jefferson Street  
Perry, FL 32347  
Mondays and Thursdays at 7:00 PM
- Immaculate Conception Catholic Church  
2750 S Byron Butler Parkway  
Perry, FL 32348  
Tuesdays and Saturdays at 7:00 PM  
850-584-3169
- Intergroup 5 Inc.  
Tallahassee, Florida  
850-224-1818  
[www.intergroup5.org](http://www.intergroup5.org)
- Substance Abuse Treatment Locator  
1-800-662-HELP  
[www.findtreatment.samhsa.gov](http://www.findtreatment.samhsa.gov)
- Alcoholics Anonymous (AA)  
844-461-8218  
[www.aa.org](http://www.aa.org)
- Narcotics Anonymous  
818-773-9999  
[www.na.org](http://www.na.org)
- Al-Anon  
1-888-4AL-ANON  
[www.al-anon.alateen.org](http://www.al-anon.alateen.org)
- National Council on Alcoholism and Drug  
Dependence Hopeline  
1-800-NCA-CALL  
[www.ncadd.org](http://www.ncadd.org)

Taylor County is committed to making a "good faith" effort to comply will all the requirements as set forth in the Drug – Free Workplace Act. Every effort will be made to educate County employees on the Importance of complying with Drug – Free Workplace standards.

**Contractors, Subcontractors, Consulting Firms, Temporary Personnel, and all applicable entities receiving payment from the County for federal or state grant funded projects**

Taylor County makes every effort to ensure all County vendors/contractors comply with Drug – Free Workplace Act standards. However, this is strictly enforced for vendor/contractors who provide services which will be paid for with federal and/or state grant funds. Per Title 41 – Public Contracts the following applies to all individuals and entities who received any form of payment from the County for federal or state grant funded programs or projects.

**§ 706. Definitions**

For purposes of this chapter—

- (1) the term “drug-free workplace” means a site for the performance of work done in connection with a specific grant or contract described in Section 701 or 702 of this title of an entity at which employees of such entity are prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in accordance with the requirements of this Act;
- (2) the term “employee” means the employee of a grantee or contractor directly engaged in the performance of work pursuant to the provisions of the grant or contract described in Section 701 or 702 of this title;
- (3) the term “controlled substance” means a controlled substance in Schedules I through V of Section 812 of Title 21;
- (4) the term “conviction” means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;
- (5) the term “criminal drug statute” means a criminal statute involving manufacture, distribution, dispensation, use, or possession of any controlled substance;
- (6) the term “grantee” means the department, division, or other unit of a person responsible for the performance under the grant;
- (7) the term “contractor” means the department, division, or other unit of a person responsible for the performance under the contract.

(Pub. L. 100–690, title V, §5157, Nov. 18, 1988, 102 Stat. 4308.)

All County Requests for Proposals (RFP), Requests for Qualifications (RFQ), and bid documents require an executed Drug – Free Workplace Certificate/Certification upon submission of RFP and RFQ documents, and bid packages. A sample of the required Certification is included in the attachments of this standards guide.

In addition to the Drug – Free Workplace Certification, contracts executed with awardees of County RFPs, RFQs, or bids will contain an additional drug – free workplace clause.

An executed Standard Assurance form is also required to be submitted with a proposers RFP, RFQ, or bid documents which includes the following statement:

**"The proposer is in full compliance with all federal, state, and local laws and regulations and intends to fully comply with the same during the entire term of the contract."**

The Standard Assurance form provides additional measures to ensure awardees of County projects understand being in full compliance of federal, state, and local laws is essential for all awardees of Taylor County contracts. All awardees of County contracts which are funded in part or in full with federal or state contracts must be in full compliance with the Drug – Free Workplace Act of 1988 regardless of dollar/value of the contract or grant.

**As with direct employees of Taylor County, the County is committed to making a "good faith" effort to ensure all awardees of RFPs, RFQs, and bids comply with all requirements of the Drug – Free Workplace Act.**

### **Attachments**

1. **Taylor County Employee Manual Section V Policy Statements; Alcohol/Drug Abuse Policy (Page 27)**
2. **Chapter 440 Florida Statutes**
3. **Drug – Free Workplace Act 1988**
4. **Drug – Free Workplace Certification Example**
5. **Standard Assurances Example**
6. **Miscellaneous/Training manuals**

**TAYLOR COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**Personnel Policies**

**Adopted: September 16, 2014**  
**Effective: October 1, 2014**  
**Sunset: None**



## WELCOME

It is my pleasure to welcome you as an employee of Taylor County Government. We hope that you have found the kind of challenging work and organizational philosophy that will enable you to enjoy your career with Taylor County. We are pleased with your selection because you have demonstrated that you are the one best suited to fill the position for which you were hired.

This manual provides answers to some of the most frequently asked employee questions. It is a quick reference to some of the policies and procedures with which you should be familiar. Please read your manual carefully and discuss any questions you might have with your Supervisor or the Office of Human Resources.

The Human Resources Department exists to provide service to your hiring department and to you. In short, your work direction, job counseling, performance evaluation and pay changes come from within your own department, and we provide support and assistance to your department and to you.

Our primary job as County employees is to give prompt, courteous and efficient service to our fellow citizens. As we share in the experience of working together, you will be making an important contribution to the growth and well-being of Taylor County.

I hope that you will take pride in your new job and that you will find your work interesting, satisfying and rewarding.

I wish you every success in your career with Taylor County Government.

Sincerely,

---

County Administrator

compliance with the Americans with Disabilities Act (ADA).

#### **ALCOHOL/DRUG ABUSE POLICY**

The purpose of this policy is to define Taylor County's position regarding employees whose job performance is adversely affected by alcohol/drug abuse, or engaging in illegal drug activity, as both subjects are addressed in Florida Statute 440 Drug-Free Workplace.

Illegal drug use and/or alcohol abuse, whether on or off the job, may be subject to disciplinary action up to and including termination.

Being under the influence of alcoholic beverages, or possession or being under the influence of illegal drugs<sup>1</sup> on County property or any work site, or while on duty is a serious violation of this policy, and will subject the employee to disciplinary action up to and including termination.

An employee will be required by his or her supervisor to submit to a blood/urine or other test for alcohol or illegal drugs<sup>1</sup> if reasonable suspicion exists to believe the employee is under the influence of alcohol or drugs. Employees who are directed to submit to tests for alcohol or illegal drugs under these circumstances and who test positive, as determined by the County, or refuse or fail to submit to these tests when and as directed, will be subject to immediate termination.

Employees who are convicted or sentenced for on or off the job illegal drug activity will be considered in violation of this policy and subject to termination of employment.

Employees must notify their supervisor when under medically prescribed treatment with a controlled substance that may limit their ability to perform their job. Verification of required medication under these circumstances will be submitted by providing a prescription copy or physician's statement showing medication required and dates of use. Failure to do so will result in appropriate disciplinary action.

#### **SMOKING POLICY**

The use of tobacco products is prohibited in all enclosed indoor workplaces as established by State law and in compliance with the Florida Clean Indoor Act and to protect the health and safety of employees and the general public. Signs prohibiting the use of tobacco products shall be conspicuously posted in every facility and work area, which includes all County owned, leased or rented vehicles and County owned, leased or rented mobile equipment. Smoking of tobacco products shall only occur at a reasonable distance (i.e. 20 feet or more) outside any enclosed area where smoking is prohibited to insure that tobacco smoke does not enter the area through entrances, windows, ventilation systems or any other means. Ashtrays will be made available and maintained in a safe manner in the outdoor designated smoking areas and are to remain in the designated areas at all times.

The use of tobacco, smoking and smoking-alternative products (such as e-cigarettes and similar vapor inhaling products) are not permitted anywhere within the buildings occupied by Taylor County, i.e. in the offices, warehouse, break room, restrooms, hallways, etc. Tobacco, smoking, and smoking-alternative products are also prohibited in any Taylor County owned or leased vehicles.

Complaints of violation of this policy should be directed to the supervisor responsible for the particular work area or facility involved in the complaint. The responsible supervisor shall be charged with notifying the violator of the pertinent portions of this policy, and violator will be subject to disciplinary action.

#### **SAFETY AND LOSS CONTROL POLICY**

Taylor County recognizes the necessity for a safe and healthful work place, through the adherence to sound

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<sup>1</sup> Any drug which (a) is not legally obtainable; (b) may be legally obtainable but which has not been legally obtained; or (c) is being used in a manner or for purposes other than as prescribed or intended.

# The Florida Senate

## 2011 Florida Statutes

<u>Title XXXI</u> LABOR	<u>Chapter 440</u> WORKERS' COMPENSATION  <u>Entire Chapter</u>	<b>SECTION 102</b> <b>Drug-free workplace program requirements.</b>
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**440.102 Drug-free workplace program requirements.**— The following provisions apply to a drug-free workplace program implemented pursuant to law or to rules adopted by the Agency for Health Care Administration:

(1) **DEFINITIONS.**—Except where the context otherwise requires, as used in this act:

(a) "Chain of custody" refers to the methodology of tracking specified materials or substances for the purpose of maintaining control and accountability from initial collection to final disposition for all such materials or substances and providing for accountability at each stage in handling, testing, and storing specimens and reporting test results.

(b) "Confirmation test," "confirmed test," or "confirmed drug test" means a second analytical procedure used to identify the presence of a specific drug or metabolite in a specimen, which test must be different in scientific principle from that of the initial test procedure and must be capable of providing requisite specificity, sensitivity, and quantitative accuracy.

(c) "Drug" means alcohol, including a distilled spirit, wine, a malt beverage, or an intoxicating liquor; an amphetamine; a cannabinoid; cocaine; phencyclidine (PCP); a hallucinogen; methaqualone; an opiate; a barbiturate; a benzodiazepine; a synthetic narcotic; a designer drug; or a metabolite of any of the substances listed in this paragraph. An employer may test an individual for any or all of such drugs.

(d) "Drug rehabilitation program" means a service provider, established pursuant to s. 397.311(33), that provides confidential, timely, and expert identification, assessment, and resolution of employee drug abuse.

(e) "Drug test" or "test" means any chemical, biological, or physical instrumental analysis administered, by a laboratory certified by the United States Department of Health and Human Services or licensed by the Agency for Health Care Administration, for the purpose of determining the presence or absence of a drug or its metabolites.

(f) "Employee" means any person who works for salary, wages, or other remuneration for an employer.

(g) "Employee assistance program" means an established program capable of providing expert assessment of employee personal concerns; confidential and timely identification services with regard to employee drug abuse; referrals of employees for appropriate diagnosis, treatment, and assistance; and followup services for employees who participate in the program or require monitoring after returning to work. If, in addition to the above activities, an employee assistance program provides diagnostic and treatment services, these services shall in all cases be provided by service providers pursuant to s. 397.311(33).

(h) "Employer" means a person or entity that employs a person and that is covered by the Workers' Compensation Law.

(i) "Initial drug test" means a sensitive, rapid, and reliable procedure to identify negative and presumptive positive specimens, using an immunoassay procedure or an equivalent, or a more accurate scientifically accepted method approved by the United States Food and Drug Administration or the Agency for Health Care Administration as such more accurate technology becomes available in a cost-effective form.

(j) "Job applicant" means a person who has applied for a position with an employer and has been offered employment conditioned upon successfully passing a drug test, and may have begun work pending the results of the drug test. For a public employer, "job applicant" means only a person who has applied for a special-risk or safety-sensitive position.

(k) "Medical review officer" or "MRO" means a licensed physician, employed with or contracted with an employer, who has knowledge of substance abuse disorders, laboratory testing procedures, and chain of custody collection procedures; who verifies positive, confirmed test results; and who has the necessary medical training to

interpret and evaluate an employee's positive test result in relation to the employee's medical history or any other relevant biomedical information.

(l) "Prescription or nonprescription medication" means a drug or medication obtained pursuant to a prescription as defined by s. 893.02 or a medication that is authorized pursuant to federal or state law for general distribution and use without a prescription in the treatment of human diseases, ailments, or injuries.

(m) "Public employer" means any agency within state, county, or municipal government that employs individuals for a salary, wages, or other remuneration.

(n) "Reasonable-suspicion drug testing" means drug testing based on a belief that an employee is using or has used drugs in violation of the employer's policy drawn from specific objective and articulable facts and reasonable inferences drawn from those facts in light of experience. Among other things, such facts and inferences may be based upon:

1. Observable phenomena while at work, such as direct observation of drug use or of the physical symptoms or manifestations of being under the influence of a drug.
2. Abnormal conduct or erratic behavior while at work or a significant deterioration in work performance.
3. A report of drug use, provided by a reliable and credible source.
4. Evidence that an individual has tampered with a drug test during his or her employment with the current employer.
5. Information that an employee has caused, contributed to, or been involved in an accident while at work.
6. Evidence that an employee has used, possessed, sold, solicited, or transferred drugs while working or while on the employer's premises or while operating the employer's vehicle, machinery, or equipment.

(o) "Safety-sensitive position" means, with respect to a public employer, a position in which a drug impairment constitutes an immediate and direct threat to public health or safety, such as a position that requires the employee to carry a firearm, perform life-threatening procedures, work with confidential information or documents pertaining to criminal investigations, or work with controlled substances; a position subject to s. 110.1127; or a position in which a momentary lapse in attention could result in injury or death to another person.

(p) "Special-risk position" means, with respect to a public employer, a position that is required to be filled by a person who is certified under chapter 633 or chapter 943.

(q) "Specimen" means tissue, hair, or a product of the human body capable of revealing the presence of drugs or their metabolites, as approved by the United States Food and Drug Administration or the Agency for Health Care Administration.

(2) DRUG TESTING.—An employer may test an employee or job applicant for any drug described in paragraph (1)(c). In order to qualify as having established a drug-free workplace program under this section and to qualify for the discounts provided under s. 627.0915 and deny medical and indemnity benefits under this chapter, an employer must implement drug testing that conforms to the standards and procedures established in this section and all applicable rules adopted pursuant to this section as required in subsection (4). However, an employer does not have a legal duty under this section to request an employee or job applicant to undergo drug testing. If an employer fails to maintain a drug-free workplace program in accordance with the standards and procedures established in this section and in applicable rules, the employer is ineligible for discounts under s. 627.0915. All employers qualifying for and receiving discounts provided under s. 627.0915 must be reported annually by the insurer to the department.

(3) NOTICE TO EMPLOYEES AND JOB APPLICANTS.—

(a) One time only, prior to testing, an employer shall give all employees and job applicants for employment a written policy statement which contains:

1. A general statement of the employer's policy on employee drug use, which must identify:
  - a. The types of drug testing an employee or job applicant may be required to submit to, including reasonable-suspicion drug testing or drug testing conducted on any other basis.
  - b. The actions the employer may take against an employee or job applicant on the basis of a positive confirmed drug test result.

2. A statement advising the employee or job applicant of the existence of this section.
  3. A general statement concerning confidentiality.
  4. Procedures for employees and job applicants to confidentially report to a medical review officer the use of prescription or nonprescription medications to a medical review officer both before and after being tested.
  5. A list of the most common medications, by brand name or common name, as applicable, as well as by chemical name, which may alter or affect a drug test. A list of such medications as developed by the Agency for Health Care Administration shall be available to employers through the department.
  6. The consequences of refusing to submit to a drug test.
  7. A representative sampling of names, addresses, and telephone numbers of employee assistance programs and local drug rehabilitation programs.
  8. A statement that an employee or job applicant who receives a positive confirmed test result may contest or explain the result to the medical review officer within 5 working days after receiving written notification of the test result; that if an employee's or job applicant's explanation or challenge is unsatisfactory to the medical review officer, the medical review officer shall report a positive test result back to the employer; and that a person may contest the drug test result pursuant to law or to rules adopted by the Agency for Health Care Administration.
  9. A statement informing the employee or job applicant of his or her responsibility to notify the laboratory of any administrative or civil action brought pursuant to this section.
  10. A list of all drugs for which the employer will test, described by brand name or common name, as applicable, as well as by chemical name.
  11. A statement regarding any applicable collective bargaining agreement or contract and the right to appeal to the Public Employees Relations Commission or applicable court.
  12. A statement notifying employees and job applicants of their right to consult with a medical review officer for technical information regarding prescription or nonprescription medication.
- (b) An employer not having a drug-testing program shall ensure that at least 60 days elapse between a general one-time notice to all employees that a drug-testing program is being implemented and the beginning of actual drug testing. An employer having a drug-testing program in place prior to July 1, 1990, is not required to provide a 60-day notice period.
- (c) An employer shall include notice of drug testing on vacancy announcements for positions for which drug testing is required. A notice of the employer's drug-testing policy must also be posted in an appropriate and conspicuous location on the employer's premises, and copies of the policy must be made available for inspection by the employees or job applicants of the employer during regular business hours in the employer's personnel office or other suitable locations.
- (4) TYPES OF TESTING.—
- (a) An employer is required to conduct the following types of drug tests:
1. Job applicant drug testing.—An employer must require job applicants to submit to a drug test and may use a refusal to submit to a drug test or a positive confirmed drug test as a basis for refusing to hire a job applicant.
  2. Reasonable-suspicion drug testing.—An employer must require an employee to submit to reasonable-suspicion drug testing.
  3. Routine fitness-for-duty drug testing.—An employer must require an employee to submit to a drug test if the test is conducted as part of a routinely scheduled employee fitness-for-duty medical examination that is part of the employer's established policy or that is scheduled routinely for all members of an employment classification or group.
  4. Followup drug testing.—If the employee in the course of employment enters an employee assistance program for drug-related problems, or a drug rehabilitation program, the employer must require the employee to submit to a drug test as a followup to such program, unless the employee voluntarily entered the program. In those cases, the employer has the option to not require followup testing. If followup testing is required, it must be conducted at least once a year for a 2-year period after completion of the program. Advance notice of a followup testing date must not be given to the employee to be tested.

(b) This subsection does not preclude a private employer from conducting random testing, or any other lawful testing, of employees for drugs.

(c) Limited testing of applicants, only if it is based on a reasonable classification basis, is permissible in accordance with law or with rules adopted by the Agency for Health Care Administration.

(5) PROCEDURES AND EMPLOYEE PROTECTION.— All specimen collection and testing for drugs under this section shall be performed in accordance with the following procedures:

(a) A sample shall be collected with due regard to the privacy of the individual providing the sample, and in a manner reasonably calculated to prevent substitution or contamination of the sample.

(b) Specimen collection must be documented, and the documentation procedures shall include:

1. Labeling of specimen containers so as to reasonably preclude the likelihood of erroneous identification of test results.

2. A form for the employee or job applicant to provide any information he or she considers relevant to the test, including identification of currently or recently used prescription or nonprescription medication or other relevant medical information. The form must provide notice of the most common medications by brand name or common name, as applicable, as well as by chemical name, which may alter or affect a drug test. The providing of information shall not preclude the administration of the drug test, but shall be taken into account in interpreting any positive confirmed test result.

(c) Specimen collection, storage, and transportation to the testing site shall be performed in a manner that reasonably precludes contamination or adulteration of specimens.

(d) Each confirmation test conducted under this section, not including the taking or collecting of a specimen to be tested, shall be conducted by a licensed or certified laboratory as described in subsection (9).

(e) A specimen for a drug test may be taken or collected by any of the following persons:

1. A physician, a physician assistant, a registered professional nurse, a licensed practical nurse, or a nurse practitioner or a certified paramedic who is present at the scene of an accident for the purpose of rendering emergency medical service or treatment.

2. A qualified person employed by a licensed or certified laboratory as described in subsection (9).

(f) A person who collects or takes a specimen for a drug test shall collect an amount sufficient for two drug tests as determined by the Agency for Health Care Administration.

(g) Every specimen that produces a positive, confirmed test result shall be preserved by the licensed or certified laboratory that conducted the confirmation test for a period of at least 210 days after the result of the test was mailed or otherwise delivered to the medical review officer. However, if an employee or job applicant undertakes an administrative or legal challenge to the test result, the employee or job applicant shall notify the laboratory and the sample shall be retained by the laboratory until the case or administrative appeal is settled. During the 180-day period after written notification of a positive test result, the employee or job applicant who has provided the specimen shall be permitted by the employer to have a portion of the specimen retested, at the employee's or job applicant's expense, at another laboratory, licensed and approved by the Agency for Health Care Administration, chosen by the employee or job applicant. The second laboratory must test at equal or greater sensitivity for the drug in question as the first laboratory. The first laboratory that performed the test for the employer is responsible for the transfer of the portion of the specimen to be retested, and for the integrity of the chain of custody during such transfer.

(h) Within 5 working days after receipt of a positive confirmed test result from the medical review officer, an employer shall inform an employee or job applicant in writing of such positive test result, the consequences of such results, and the options available to the employee or job applicant. The employer shall provide to the employee or job applicant, upon request, a copy of the test results.

(i) Within 5 working days after receiving notice of a positive confirmed test result, an employee or job applicant may submit information to the employer explaining or contesting the test result, and explaining why the result does not constitute a violation of the employer's policy.

(j) The employee's or job applicant's explanation or challenge of the positive test result is unsatisfactory to the employer, a written explanation as to why the employee's or job applicant's explanation is unsatisfactory, along with the report of positive result, shall be provided by the employer to the employee or job applicant; and all such documentation shall be kept confidential by the employer pursuant to subsection (8) and shall be retained by the employer for at least 1 year.

(k) An employer may not discharge, discipline, refuse to hire, discriminate against, or request or require rehabilitation of an employee or job applicant on the sole basis of a positive test result that has not been verified by a confirmation test and by a medical review officer.

(l) An employer that performs drug testing or specimen collection shall use chain-of-custody procedures established by the Agency for Health Care Administration to ensure proper recordkeeping, handling, labeling, and identification of all specimens tested.

(m) An employer shall pay the cost of all drug tests, initial and confirmation, which the employer requires of employees. An employee or job applicant shall pay the costs of any additional drug tests not required by the employer.

(n) An employer shall not discharge, discipline, or discriminate against an employee solely upon the employee's voluntarily seeking treatment, while under the employ of the employer, for a drug-related problem if the employee has not previously tested positive for drug use, entered an employee assistance program for drug-related problems, or entered a drug rehabilitation program. Unless otherwise provided by a collective bargaining agreement, an employer may select the employee assistance program or drug rehabilitation program if the employer pays the cost of the employee's participation in the program.

(o) If drug testing is conducted based on reasonable suspicion, the employer shall promptly detail in writing the circumstances which formed the basis of the determination that reasonable suspicion existed to warrant the testing. A copy of this documentation shall be given to the employee upon request and the original documentation shall be kept confidential by the employer pursuant to subsection (8) and shall be retained by the employer for at least 1 year.

(p) All authorized remedial treatment, care, and attendance provided by a health care provider to an injured employee before medical and indemnity benefits are denied under this section must be paid for by the carrier or self-insurer. However, the carrier or self-insurer must have given reasonable notice to all affected health care providers that payment for treatment, care, and attendance provided to the employee after a future date certain will be denied. A health care provider, as defined in s. 440.13(1)(h), that refuses, without good cause, to continue treatment, care, and attendance before the provider receives notice of benefit denial commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(6) CONFIRMATION TESTING. —

(a) If an initial drug test is negative, the employer may in its sole discretion seek a confirmation test.

(b) Only licensed or certified laboratories as described in subsection (9) may conduct confirmation drug tests.

(c) All positive initial tests shall be confirmed using gas chromatography/mass spectrometry (GC/MS) or an equivalent or more accurate scientifically accepted method approved by the Agency for Health Care Administration or the United States Food and Drug Administration as such technology becomes available in a cost-effective form.

(d) If an initial drug test of an employee or job applicant is confirmed as positive, the employer's medical review officer shall provide technical assistance to the employer and to the employee or job applicant for the purpose of interpreting the test result to determine whether the result could have been caused by prescription or nonprescription medication taken by the employee or job applicant.

(7) EMPLOYER PROTECTION. —

(a) An employee or job applicant whose drug test result is confirmed as positive in accordance with this section shall not, by virtue of the result alone, be deemed to have a "handicap" or "disability" as defined under federal, state, or local handicap and disability discrimination laws.

(b) An employer who discharges or disciplines an employee or refuses to hire a job applicant in compliance with this section is considered to have discharged, disciplined, or refused to hire for cause.

(c) No physician-patient relationship is created between an employee or job applicant and an employer or any person performing or evaluating a drug test, solely by the establishment, implementation, or administration of a drug-testing program.

(d) Nothing in this section shall be construed to prevent an employer from establishing reasonable work rules related to employee possession, use, sale, or solicitation of drugs, including convictions for drug-related offenses, and taking action based upon a violation of any of those rules.

(e) This section does not operate retroactively, and does not abrogate the right of an employer under state law to conduct drug tests, or implement employee drug-testing programs; however, only those programs that meet the criteria outlined in this section qualify for reduced rates under s. 627.0915.

(f) If an employee or job applicant refuses to submit to a drug test, the employer is not barred from discharging or disciplining the employee or from refusing to hire the job applicant. However, this paragraph does not abrogate the rights and remedies of the employee or job applicant as otherwise provided in this section.

(g) This section does not prohibit an employer from conducting medical screening or other tests required, permitted, or not disallowed by any statute, rule, or regulation for the purpose of monitoring exposure of employees to toxic or other unhealthy substances in the workplace or in the performance of job responsibilities. Such screening or testing is limited to the specific substances expressly identified in the applicable statute, rule, or regulation, unless prior written consent of the employee is obtained for other tests. Such screening or testing need not be in compliance with the rules adopted by the Agency for Health Care Administration under this chapter or under s. 112.0455. A public employer may, through the use of an unbiased selection procedure, conduct random drug tests of employees occupying safety-sensitive or special-risk positions if the testing is performed in accordance with drug-testing rules adopted by the Agency for Health Care Administration and the department. If applicable, random drug testing must be specified in a collective bargaining agreement as negotiated by the appropriate certified bargaining agent before such testing is implemented.

(h) No cause of action shall arise in favor of any person based upon the failure of an employer to establish a program or policy for drug testing.

(8) CONFIDENTIALITY.—

(a) Except as otherwise provided in this subsection, all information, interviews, reports, statements, memoranda, and drug test results, written or otherwise, received or produced as a result of a drug-testing program are confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution, and may not be used or received in evidence, obtained in discovery, or disclosed in any public or private proceedings, except in accordance with this section or in determining compensability under this chapter.

(b) Employers, laboratories, medical review officers, employee assistance programs, drug rehabilitation programs, and their agents may not release any information concerning drug test results obtained pursuant to this section without a written consent form signed voluntarily by the person tested, unless such release is compelled by an administrative law judge, a hearing officer, or a court of competent jurisdiction pursuant to an appeal taken under this section or is deemed appropriate by a professional or occupational licensing board in a related disciplinary proceeding. The consent form must contain, at a minimum:

1. The name of the person who is authorized to obtain the information.
2. The purpose of the disclosure.
3. The precise information to be disclosed.
4. The duration of the consent.
5. The signature of the person authorizing release of the information.

(c) Information on drug test results shall not be used in any criminal proceeding against the employee or job applicant. Information released contrary to this section is inadmissible as evidence in any such criminal proceeding.

(d) This subsection does not prohibit an employer, agent of an employer, or laboratory conducting a drug test from having access to employee drug test information or using such information when consulting with legal counsel



in connection with actions brought under or related to this section or when the information is relevant to its defense in a civil or administrative matter.

(9) DRUG-TESTING STANDARDS FOR LABORATORIES. —

(a) The requirements of part II of chapter 408 apply to the provision of services that require licensure pursuant to this section and part II of chapter 408 and to entities licensed by or applying for such licensure from the agency pursuant to this section. A license issued by the agency is required in order to operate a drug-free workplace laboratory.

(b) A laboratory may analyze initial or confirmation test specimens only if:

1. The laboratory obtains a license under part II of chapter 408 and s. 112.0455(17). Each applicant for licensure and each licensee must comply with all requirements of this section, part II of chapter 408, and applicable rules.

2. The laboratory has written procedures to ensure the chain of custody.

3. The laboratory follows proper quality control procedures, including, but not limited to:

a. The use of internal quality controls, including the use of samples of known concentrations which are used to check the performance and calibration of testing equipment, and periodic use of blind samples for overall accuracy.

b. An internal review and certification process for drug test results, conducted by a person qualified to perform that function in the testing laboratory.

c. Security measures implemented by the testing laboratory to preclude adulteration of specimens and drug test results.

d. Other necessary and proper actions taken to ensure reliable and accurate drug test results.

(c) A laboratory shall disclose to the medical review officer a written positive confirmed test result report within 7 working days after receipt of the sample. All laboratory reports of a drug test result must, at a minimum, state:

1. The name and address of the laboratory that performed the test and the positive identification of the person tested.

2. Positive results on confirmation tests only, or negative results, as applicable.

3. A list of the drugs for which the drug analyses were conducted.

4. The type of tests conducted for both initial tests and confirmation tests and the minimum cutoff levels of the tests.

5. Any correlation between medication reported by the employee or job applicant pursuant to subparagraph (5)(b) 2. and a positive confirmed drug test result.

A report must not disclose the presence or absence of any drug other than a specific drug and its metabolites listed pursuant to this section.

(d) The laboratory shall submit to the Agency for Health Care Administration a monthly report with statistical information regarding the testing of employees and job applicants. The report must include information on the methods of analysis conducted, the drugs tested for, the number of positive and negative results for both initial tests and confirmation tests, and any other information deemed appropriate by the Agency for Health Care Administration. A monthly report must not identify specific employees or job applicants.

(10) RULES. — The Agency for Health Care Administration shall adopt rules pursuant to s. 112.0455, part II of chapter 408, and criteria established by the United States Department of Health and Human Services as general guidelines for modeling drug-free workplace laboratories, concerning, but not limited to:

(a) Standards for licensing drug-testing laboratories and suspension and revocation of such licenses.

(b) Urine, hair, blood, and other body specimens and minimum specimen amounts that are appropriate for drug testing.

(c) Methods of analysis and procedures to ensure reliable drug-testing results, including standards for initial tests and confirmation tests.

(d) Minimum cutoff detection levels for each drug or metabolites of such drug for the purposes of determining a positive test result.

- (e) Chain-of-custody procedures to ensure proper identification, labeling, and handling of specimens tested.
- (f) Retention, storage, and transportation procedures to ensure reliable results on confirmation tests and retests.
- (11) PUBLIC EMPLOYEES IN SAFETY-SENSITIVE OR SPECIAL-RISK POSITIONS.—

(a) If an employee who is employed by a public employer in a safety-sensitive position enters an employee assistance program or drug rehabilitation program, the employer must assign the employee to a position other than a safety-sensitive position or, if such position is not available, place the employee on leave while the employee is participating in the program. However, the employee shall be permitted to use any accumulated annual leave credits before leave may be ordered without pay.

(b) An employee who is employed by a public employer in a special-risk position may be discharged or disciplined by a public employer for the first positive confirmed test result if the drug confirmed is an illicit drug under s. 893.03. A special-risk employee who is participating in an employee assistance program or drug rehabilitation program may not be allowed to continue to work in any special-risk or safety-sensitive position of the public employer, but may be assigned to a position other than a safety-sensitive position or placed on leave while the employee is participating in the program. However, the employee shall be permitted to use any accumulated annual leave credits before leave may be ordered without pay.

(12) DENIAL OF BENEFITS.—An employer shall deny an employee medical or indemnity benefits under this chapter, pursuant to this section.

(13) COLLECTIVE BARGAINING RIGHTS.—

(a) This section does not eliminate the bargainable rights as provided in the collective bargaining process if applicable.

(b) Drug-free workplace program requirements pursuant to this section shall be a mandatory topic of negotiations with any certified collective bargaining agent for nonfederal public sector employers that operate under a collective bargaining agreement.

(14) APPLICABILITY.—A drug testing policy or procedure adopted by an employer pursuant to this chapter shall be applied equally to all employee classifications where the employee is subject to workers' compensation coverage.

(15) STATE CONSTRUCTION CONTRACTS.—Each construction contractor regulated under part I of chapter 489, and each electrical contractor and alarm system contractor regulated under part II of chapter 489, who contracts to perform construction work under a state contract for educational facilities governed by chapter 1013, for public property or publicly owned buildings governed by chapter 255, or for state correctional facilities governed by chapter 944 shall implement a drug-free workplace program under this section.

**History.**—s. 13, ch. 90-201; s. 13, ch. 91-1; s. 1, ch. 91-201; s. 4, ch. 91-429; s. 9, ch. 93-415; s. 3, ch. 95-119; s. 3, ch. 96-289; s. 284, ch. 96-406; s. 198, ch. 96-410; s. 1050, ch. 97-103; s. 99, ch. 97-264; s. 3, ch. 99-186; s. 14, ch. 2000-320; s. 1, ch. 2002-14; s. 5, ch. 2002-78; s. 16, ch. 2002-194; s. 8, ch. 2002-196; s. 51, ch. 2003-1; s. 60, ch. 2004-5; s. 7, ch. 2005-55; s. 178, ch. 2007-230; s. 1, ch. 2009-127; s. 49, ch. 2009-132.

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**CHAPTER 10—DRUG-FREE WORKPLACE**

Sec.	
701.	Drug-free workplace requirements for Federal contractors.
702.	Drug-free workplace requirements for Federal grant recipients.
703.	Employee sanctions and remedies.
704.	Waiver.
705.	Regulations.
706.	Definitions.
707.	Construction of chapter.

**§ 701. Drug-free workplace requirements for Federal contractors**

**(a) Drug-free workplace requirement**

**(1) Requirement for persons other than individuals**

No person, other than an individual, shall be considered a responsible source, under the meaning of such term as defined in section 403(8) of this title, for the purposes of being awarded a contract for the procurement of any property or services of a value greater than the simplified acquisition threshold (as defined in section 403(11) of this title) by any Federal agency, other than a contract for the procurement of commercial items (as defined in section 403(12) of this title), unless such person agrees to provide a drug-free workplace by—

(A) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's workplace and specifying the actions that will be taken against employees for violations of such prohibition;

(B) establishing a drug-free awareness program to inform employees about—

(i) the dangers of drug abuse in the workplace;

(ii) the person's policy of maintaining a drug-free workplace;

(iii) any available drug counseling, rehabilitation, and employee assistance programs; and

(iv) the penalties that may be imposed upon employees for drug abuse violations;

(C) making it a requirement that each employee to be engaged in the performance of such contract be given a copy of the statement required by subparagraph (A);

(D) notifying the employee in the statement required by subparagraph (A), that as a condition of employment on such contract, the employee will—

(i) abide by the terms of the statement; and

(ii) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction;

(E) notifying the contracting agency within 10 days after receiving notice under subparagraph (D)(ii) from an employee or otherwise receiving actual notice of such conviction;

(F) imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program

by, any employee who is so convicted, as required by section 703 of this title; and

(G) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (A), (B), (C), (D), (E), and (F).

**(2) Requirement for individuals**

No Federal agency shall enter into a contract with an individual unless such individual agrees that the individual will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract.

**(b) Suspension, termination, or debarment of contractor**

**(1) Grounds for suspension, termination, or debarment**

Each contract awarded by a Federal agency shall be subject to suspension of payments under the contract or termination of the contract, or both, and the contractor thereunder or the individual who entered the contract with the Federal agency, as applicable, shall be subject to suspension or debarment in accordance with the requirements of this section if the head of the agency determines that—

(A) the contractor violates the requirements of subparagraph (A), (B), (C), (D), (E), or (F) of subsection (a)(1) of this section; or

(B) such a number of employees of such contractor have been convicted of violations of criminal drug statutes for violations occurring in the workplace as to indicate that the contractor has failed to make a good faith effort to provide a drug-free workplace as required by subsection (a) of this section.

**(2) Conduct of suspension, termination, and debarment proceedings**

(A) If a contracting officer determines, in writing, that cause for suspension of payments, termination, or suspension or debarment exists, an appropriate action shall be initiated by a contracting officer of the agency, to be conducted by the agency concerned in accordance with the Federal Acquisition Regulation and applicable agency procedures.

(B) The Federal Acquisition Regulation shall be revised to include rules for conducting suspension and debarment proceedings under this subsection, including rules providing notice, opportunity to respond in writing or in person, and such other procedures as may be necessary to provide a full and fair proceeding to a contractor or individual in such proceeding.

**(3) Effect of debarment**

Upon issuance of any final decision under this subsection requiring debarment of a contractor or individual, such contractor or individual shall be ineligible for award of any contract by any Federal agency, and for participation in any future procurement by any Federal agency, for a period specified in the decision, not to exceed 5 years.

(Pub. L. 100-690, title V, § 5152, Nov. 18, 1988, 102 Stat. 4304; Pub. L. 103-355, title IV, § 4104(d), title VIII, § 8301(f), Oct. 13, 1994, 108 Stat. 3342, 3397; Pub. L. 104-106, div. D, title XLIII, §§ 4301(a)(3), 4321(1)(13), Feb. 10, 1996, 110 Stat. 656, 677.)

## AMENDMENTS

1996—Subsec. (a)(1). Pub. L. 104-106, § 4321(i)(13), substituted “(as defined in section 403(12) of this title)” for “as defined in section 403 of this title” in introductory provisions.

Pub. L. 104-106, § 4301(a)(3)(A), substituted “agrees to” for “has certified to the contracting agency that it will” in introductory provisions.

Subsec. (a)(2). Pub. L. 104-106, § 4301(a)(3)(B), substituted “individual agrees” for “contract includes a certification by the individual”.

Subsec. (b)(1). Pub. L. 104-106, § 4301(a)(3)(C), redesignated subpar. (B) as (A), struck out “such certification by failing to carry out” after “contractor violates”, redesignated subpar. (C) as (B), and struck out former subpar. (A) which read as follows: “the contractor or individual has made a false certification under subsection (a) of this section”.

1994—Subsec. (a)(1). Pub. L. 103-355 substituted “greater than the simplified acquisition threshold (as defined in section 403(11) of this title) by any Federal agency, other than a contract for the procurement of commercial items as defined in section 403 of this title,” for “of \$25,000 or more from any Federal agency” in introductory provisions.

## EFFECTIVE DATE OF 1996 AMENDMENT

For effective date and applicability of amendment by Pub. L. 104-106, see section 4401 of Pub. L. 104-106, set out as a note under section 251 of this title.

## EFFECTIVE DATE OF 1994 AMENDMENT

For effective date and applicability of amendment by Pub. L. 103-355, see section 10001 of Pub. L. 103-355, set out as a note under section 251 of this title.

## EFFECTIVE DATE

Section 5160 of Pub. L. 100-690 provided that: “Sections 5152 and 5153 [enacting this section and section 702 of this title] shall be effective 120 days after the date of the enactment of this subtitle [Nov. 18, 1988].”

## SHORT TITLE

Section 5151 of Pub. L. 100-690 provided that: “This subtitle [subtitle D (§§ 5151-5160) of title V of Pub. L. 100-690, enacting this chapter] may be cited as the ‘Drug-Free Workplace Act of 1988’.”

## CONSISTENCY OF REGULATIONS WITH INTERNATIONAL OBLIGATIONS OF UNITED STATES; EXTRATERRITORIAL APPLICATION

Section 4804 of Pub. L. 100-690 required that regulations promulgated by agency heads be consistent with international obligations of United States, prior to repeal by Pub. L. 103-447, title I, § 103(b), Nov. 2, 1994, 108 Stat. 4893.

## § 702. Drug-free workplace requirements for Federal grant recipients

## (a) Drug-free workplace requirement

## (1) Persons other than individuals

No person, other than an individual, shall receive a grant from any Federal agency unless such person agrees to provide a drug-free workplace by—

(A) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the grantee’s workplace and specifying the actions that will be taken against employees for violations of such prohibition;

(B) establishing a drug-free awareness program to inform employees about—

(i) the dangers of drug abuse in the workplace;

(ii) the grantee’s policy of maintaining a drug-free workplace;

(iii) any available drug counseling, rehabilitation, and employee assistance programs; and

(iv) the penalties that may be imposed upon employees for drug abuse violations;

(C) making it a requirement that each employee to be engaged in the performance of such grant be given a copy of the statement required by subparagraph (A);

(D) notifying the employee in the statement required by subparagraph (A), that as a condition of employment in such grant, the employee will—

(i) abide by the terms of the statement; and

(ii) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction;

(E) notifying the granting agency within 10 days after receiving notice of a conviction under subparagraph (D)(ii) from an employee or otherwise receiving actual notice of such conviction;

(F) imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by, any employee who is so convicted, as required by section 703 of this title; and

(G) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (A), (B), (C), (D), (E), and (F).

## (2) Individuals

No Federal agency shall make a grant to any individual unless such individual agrees as a condition of such grant that the individual will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in conducting any activity with such grant.

## (b) Suspension, termination, or debarment of grantee

## (1) Grounds for suspension, termination, or debarment

Each grant awarded by a Federal agency shall be subject to suspension of payments under the grant or termination of the grant, or both, and the grantee thereunder shall be subject to suspension or debarment, in accordance with the requirements of this section if the agency head of the granting agency or his official designee determines, in writing, that—

(A) the grantee violates the requirements of subparagraph (A), (B), (C), (D), (E), (F), or (G) of subsection (a)(1) of this section; or

(B) such a number of employees of such grantee have been convicted of violations of criminal drug statutes for violations occurring in the workplace as to indicate that the grantee has failed to make a good faith effort to provide a drug-free workplace as required by subsection (a)(1) of this section.

## (2) Conduct of suspension, termination, and debarment proceedings

A suspension of payments, termination, or suspension or debarment proceeding subject to

this subsection shall be conducted in accordance with applicable law, including Executive Order 12549 or any superseding Executive order and any regulations promulgated to implement such law or Executive order.

**(3) Effect of debarment**

Upon issuance of any final decision under this subsection requiring debarment of a grantee, such grantee shall be ineligible for award of any grant from any Federal agency and for participation in any future grant from any Federal agency for a period specified in the decision, not to exceed 5 years.

(Pub. L. 100-690, title V, §5153, Nov. 18, 1988, 102 Stat. 4306; Pub. L. 105-85, div. A, title VIII, §809, Nov. 18, 1997, 111 Stat. 1838.)

**REFERENCES IN TEXT**

Executive Order 12549, referred to in subsec. (b)(2), is set out as a note under section 6101 of Title 31, Money and Finance.

**AMENDMENTS**

1997—Subsec. (a)(1). Pub. L. 105-85, §809(1)(A), substituted "agrees to" for "has certified to the granting agency that it will" in introductory provisions.

Subsec. (a)(2). Pub. L. 105-85, §809(1)(B), substituted "agrees" for "certifies to the agency".

Subsec. (b)(1)(A). Pub. L. 105-85, §809(2)(C), struck out "such certification by failing to carry out" after "violates".

Pub. L. 105-85, §809(2)(A), (B), redesignated subpar. (B) as (A) and struck out former subpar. (A) which read as follows: "the grantee has made a false certification under subsection (a) of this section;"

Subsec. (b)(1)(B), (C). Pub. L. 105-85, §809(2)(B), redesignated subpars. (B) and (C) as (A) and (B), respectively.

**EFFECTIVE DATE**

Section effective 120 days after Nov. 18, 1988, see section 5160 of Pub. L. 100-690, set out as a note under section 701 of this title.

**§ 703. Employee sanctions and remedies**

A grantee or contractor shall, within 30 days after receiving notice from an employee of a conviction pursuant to section 701(a)(1)(D)(ii) or 702(a)(1)(D)(ii) of this title—

(1) take appropriate personnel action against such employee up to and including termination; or

(2) require such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.

(Pub. L. 100-690, title V, §5154, Nov. 18, 1988, 102 Stat. 4307.)

**§ 704. Waiver**

**(a) In general**

A termination, suspension of payments, or suspension or debarment under this chapter may be waived by the head of an agency with respect to a particular contract or grant if—

(1) in the case of a waiver with respect to a contract, the head of the agency determines under section 701(b)(1) of this title, after the issuance of a final determination under such section, that suspension of payments, or termination of the contract, or suspension or de-

barment of the contractor, or refusal to permit a person to be treated as a responsible source for a contract, as the case may be, would severely disrupt the operation of such agency to the detriment of the Federal Government or the general public; or

(2) in the case of a waiver with respect to a grant, the head of the agency determines that suspension of payments, termination of the grant, or suspension or debarment of the grantee would not be in the public interest.

**(b) Exclusive authority**

The authority of the head of an agency under this section to waive a termination, suspension, or debarment shall not be delegated.

(Pub. L. 100-690, title V, §5155, Nov. 18, 1988, 102 Stat. 4307.)

**§ 705. Regulations**

Not later than 90 days after November 18, 1988, the governmentwide regulations governing actions under this chapter shall be issued pursuant to the Office of Federal Procurement Policy Act (41 U.S.C. 401 et seq.).

(Pub. L. 100-690, title V, §5156, Nov. 18, 1988, 102 Stat. 4308.)

**REFERENCES IN TEXT**

The Office of Federal Procurement Policy Act, referred to in text, is Pub. L. 93-400, Aug. 30, 1974, 88 Stat. 796, as amended, which is classified principally to chapter 7 (§401 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 401 of this title and Tables.

**§ 706. Definitions**

For purposes of this chapter—

(1) the term "drug-free workplace" means a site for the performance of work done in connection with a specific grant or contract described in section 701 or 702 of this title of an entity at which employees of such entity are prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in accordance with the requirements of this Act;

(2) the term "employee" means the employee of a grantee or contractor directly engaged in the performance of work pursuant to the provisions of the grant or contract described in section 701 or 702 of this title;

(3) the term "controlled substance" means a controlled substance in schedules I through V of section 812 of title 21;

(4) the term "conviction" means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

(5) the term "criminal drug statute" means a criminal statute involving manufacture, distribution, dispensation, use, or possession of any controlled substance;

(6) the term "grantee" means the department, division, or other unit of a person responsible for the performance under the grant;

(7) the term "contractor" means the department, division, or other unit of a person re-

sponsible for the performance under the contract; and

(8) the term "Federal agency" means an agency as that term is defined in section 552(f) of title 5.

(Pub. L. 100-690, title V, § 5157, Nov. 18, 1988, 102 Stat. 4308.)

#### REFERENCES IN TEXT

This Act, referred to in par. (1), is Pub. L. 100-690, Nov. 18, 1988, 102 Stat. 4181, known as the Anti-Drug Abuse Act of 1988. For complete classification of this Act to the Code, see Short Title note set out under

former section 1501 of Title 21, Food and Drugs, and Tables.

#### § 707. Construction of chapter

Nothing in this chapter shall be construed to require law enforcement agencies, if the head of the agency determines it would be inappropriate in connection with the agency's undercover operations, to comply with the provisions of this chapter.

(Pub. L. 100-690, title V, § 5158, Nov. 18, 1988, 102 Stat. 4308.)

## **elaws<sup>®</sup> - Drug-Free Workplace Advisor**

### **Drug-Free Workplace Act of 1988 Requirements for Organizations**

All organizations covered by the Drug-Free Workplace Act of 1988 are required to provide a drug-free workplace by taking the following steps:

1. Publish and give a policy statement to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace and specifying the actions that will be taken against employees who violate the policy.
2. Establish a drug-free awareness program to make employees aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.
3. Notify employees that as a condition of employment on a Federal contract or grant, the employee must a) abide by the terms of the policy statement; and b) notify the employer, within five calendar days, if he or she is convicted of a criminal drug violation in the workplace.
4. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.
5. Impose a penalty on—or require satisfactory participation in a drug abuse assistance or rehabilitation program by—any employee who is convicted of a reportable workplace drug conviction.
6. Make an ongoing, good faith effort to maintain a drug-free workplace by meeting the requirements of the Act.

Note: A contractor or grantee who fails to comply with these requirements is subject to certain penalties.

[Return to Previous Page](#)

[Return to Drug-Free Workplace Act of 1988 Menu](#)

**Drug-Free Workplace Advisor Main Menu**

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### **Drug-Free Workplace Act of 1988**

#### **Penalties**

A contractor or grantee who fails to carry out the requirements of the Drug-Free Workplace Act of 1988 can be penalized in one or more of the following ways:

- Payments for contract or grant activities may be suspended.
- Contract or grant may be suspended or terminated.
- Contractor or grantee may be prohibited from receiving, or participating in, any future contracts or grants awarded by any Federal agency for a specified period, not to exceed five years.

Compliance with the Act's requirements is reviewed as part of normal Federal contract and grant administration and auditing procedures.

The Federal agency head is responsible for deciding whether a violation has occurred. If the contract or grant officer determines—in writing—that cause exists, an appropriate action shall be initiated and conducted in accordance with the Federal Acquisition Regulation and applicable agency procedures. For further information about compliance monitoring procedures, please contact the contract or grant officer in the agency from which the contract/grant was awarded.

**To learn what actions would be grounds for these penalties, choose the situation that applies to you:**

- [I am an individual with a contract or grant](#)
- [My organization has a contract or grant](#)

#### **Drug-Free Workplace Advisor Main Menu**



## **DRUG FREE WORKPLACE CERTIFICATE**

I, the undersigned, in accordance with Florida Statute 287.087, hereby certify that, (print or type name of firm)

- Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace named above, and specifying actions that will be taken against violations of such prohibition.
- Informs employees about the dangers of drug abuse in the work place, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.
- Gives each employee engaged in providing commodities or contractual services that are under bid or proposal, a copy of the statement specified above.
- Notifies the employees that as a condition of working on the commodities or contractual services that are under bid or proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, pleas of guilty or nolo contendere to, any violation of Chapter 1893, or of any controlled substance law of the State of Florida or the United States, for a violation occurring in the work place, no later than five (5) days after such conviction, and requires employees to sign copies of such written (\*) statement to acknowledge their receipt.
- Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.
- Makes a good faith effort to continue to maintain a drug free work place through the implementation of the drug free workplace program.

"As a person authorized to sign this statement, I certify that the above named business, firm or corporation complies fully with the requirements set forth herein".

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date Signed

State of: \_\_\_\_\_

County of: \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

Personally known \_\_\_\_\_ or Produced Identification \_\_\_\_\_  
(Specify Type of Identification)

\_\_\_\_\_  
Signature of Notary

My Commission Expires \_\_\_\_\_

### DRUG-FREE WORKPLACE CERTIFICATION

**THE BELOW SIGNED BIDDER CERTIFIES** that it has implemented a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection 1.
4. In the statement specified in subsection 1, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, to any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

DATE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PHONE #: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

NAME: \_\_\_\_\_  
(Typed or Printed)

TITLE: \_\_\_\_\_

U.S. DEPARTMENT OF TRANSPORTATION  
FEDERAL AVIATION ADMINISTRATION

AIRPORT IMPROVEMENT PROGRAM  
SPONSOR CERTIFICATION

DRUG-FREE WORKPLACE

Taylor County

(Sponsor)

Perry Foley Airport

(Airport)

(Project Number)

Description of Work:

Concrete Apron Rehabilitation

Title 49, United States Code, section 47105(d), authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements on the drug-free workplace within Federal grant programs are described in Title 49, Code of Federal Regulations, Part 29. Sponsors are required to certify they will be, or will continue to provide, a drug-free workplace in accordance with the regulation. The AIP project grant agreement contains specific assurances on the Drug-Free Workplace Act of 1988.

Except for the certified items below marked not applicable (N/A), the list includes major requirements for this aspect of project implementation, although it is not comprehensive, nor does it relieve the sponsor from fully complying with all applicable statutory and administrative standards.

	Yes	No	N/A
1. A statement has been (will be) published notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the sponsor's workplace, and specifying the actions to be taken against employees for violation of such prohibition.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. An ongoing drug-free awareness program has been (will be) established to inform employees about:			
a. The dangers of drug abuse in the workplace;			
b. The sponsor's policy of maintaining a drug-free workplace;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Any available drug counseling, rehabilitation, and employee assistance programs; and			
d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.			
3. Each employee to be engaged in the performance of the work has been (will be) given a copy of the statement required within item 1 above.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Employees have been (will be) notified in the statement required by item 1 above that, as a condition employment under the grant, the employee will:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Abide by the terms of the statement; and			

	Yes	No	N/A
b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.			
5. The FAA will be notified in writing within ten calendar days after receiving notice under item 4b above from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of the employee, to the FAA. Notices shall include the project number of each affected grant.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. One of the following actions will be taken within 30 calendar days of receiving a notice under item 4b above with respect to any employee who is so convicted:			
a. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Require such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.			
7. A good faith effort will be made to continue to maintain a drug-free workplace through implementation of items 1 through 6 above.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

I have prepared documentation attached hereto with site(s) for performance of work (street address, city, county, state, zip code). There are no such workplaces that are not identified in the attachment. I have prepared additional documentation for any above items marked "no" and attached it hereto. I certify that, for the project identified herein, responses to the forgoing items are accurate as marked and attachments are correct and complete.

Taylor County

(Name of Sponsor)

(Signature of Sponsor's Designated Official Representative)

Ms. Patricia Patterson

(Typed Name of Sponsor's Designated Official Representative)

BCC Chairperson

(Typed Title of Sponsor's Designated Official Representative)

(Date)

## **EXHIBIT C**

### **STANDARD ASSURANCES**

**Name of Proposer:**

**At this time, we understand all requirements and state that as a serious proposer we will comply with all the stipulations included in the proposal package.**

**The above-named Proposer affirms and declares:**

- 1. That the Proposer is of lawful age and that no other person, agency, firm or corporation has any interest in this Proposal or in the Contract that may result from this Proposal; other than as described in Item 11, Exhibit B.**
- 2. That this Proposal is made without any understanding, agreement or connection with any other person, agency, firm or corporation making a Proposal for the same project and is in all respects fair and without collusion or fraud.**
- 3. That the Proposer has carefully examined the site of the work and that from his/her investigations has been satisfied as to the nature and location of the work, the kind and extent of the equipment and other facilities needed for the performance of the work, the general and local conditions, all difficulties to be encountered and all other items which in any way affect the work or its performance.**
- 4. That the Proposer is in full compliance with all federal, state and local laws and regulations and intends to fully comply with same during the entire term of the contract.**

**In witness whereof, this Proposal is hereby signed by the duly authorized representative of the Proposer and sealed as of the date indicated.**

**ATTEST:**

**PROPOSER:**

**(Seal)**

**By:**

\_\_\_\_\_  
**Witness Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Typed Name and Title**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0042), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the Awarding Agency. Further, certain Federal assistance awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards of merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
10. Will comply with all Federal statutes relating to non-discrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681 1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

11. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
12. Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
15. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
19. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
20. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
APPLICANT ORGANIZATION	DATE SUBMITTED
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>

**ASSURANCES - NON CONSTRUCTION PROGRAMS**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.





## Keeping Your Worksite Drug and Alcohol Free

*When a worker is impaired by the use of drugs or alcohol, he or she threatens the safety and well-being of everyone at a worksite. While it is the responsibility of every employee to work drug free, supervisors can be the first line of defense by taking appropriate action when a worker may be impaired.*

### **Understanding Drug-Free Workplace Policies**

Implementing and enforcing a drug-free workplace policy is one important way employers can protect worker safety and health. Though policies may vary from one worksite to the next, prohibitions against drinking alcohol or using illicit drugs during or prior to reporting to work are becoming standard practice in many workplaces.

The goal of these policies is to prevent impairment and improve safety by setting standards and holding workers accountable. Some policies include drug testing, while others do not; and some offer treatment and one or more chances to get help. But no matter how a program is structured, all policies are intended to protect workers and promote safe workplaces.

As a supervisor, it is your job to familiarize yourself with your company's drug-free workplace policy and be able to explain it to others. In addition, you must ensure that your workers understand their responsibility to:

- Know your company's drug-free workplace policy;
- Follow it and set a good example for others;
- Seek help if they or their co-workers need it; and
- Notify you/management if they observe drug or alcohol use or impairment that threatens safety.

### **Signs That Drug or Alcohol Use is Becoming a Safety or Health Hazard at Work**

Supervisors can play a powerful role in improving workplace safety by intervening and encouraging workers with alcohol or drug problems to seek help. But just how can you tell whether a worker is misusing drugs or alcohol?

Both on and off the job, symptoms of alcohol or drug use may be **physical** (chills, smell of alcohol, sweating, weight loss, physical deterioration); **emotional** (increased

aggression, anxiety, burnout, denial, depression, paranoia); and/or **behavioral** (excessive talking, impaired coordination, irritability, lack of energy, limited attention span, poor motivation).

While different types of drugs produce different physical symptoms or behaviors, there are numerous ways that misuse affects work behavior—and ultimately job performance and safety. It could be a sign of a drug or alcohol problem if a worker is:

- Arriving late, leaving early and/or often absent.
- Unreliable and often away from assigned job.
- Careless and repeatedly making mistakes.
- Argumentative and uncooperative.
- Unwilling or unable to follow directions.
- Avoiding responsibilities.
- Making excuses that are unbelievable or placing blame elsewhere.
- Taking unnecessary risks by ignoring safety and health procedures.
- Frequently involved in mishaps and accidents or responsible for damage to equipment or property.

It is important to note that if an employee displays these signs, *it does not necessarily mean he/she has a drug or alcohol problem, but the possibility should not be overlooked.*

### **Supervisor Roles and Responsibilities**

Because you have day-to-day responsibility over what goes on in the workplace, you play a critical role in enforcing your employer's drug-free workplace policy. However, you are not expected to perform the role of police officer or counselor. Since it is part of your job to assess employees' job performance to ensure that all necessary tasks are completed in accordance with specifications and deadlines, your primary role in enforcing the policy is to be observant.

When an employee begins to show a consistent pattern of problem behavior, you should take action. Focusing on job performance, even when you think the problem may be caused by drugs or alcohol, allows you to balance both the rights of the individual employee to privacy and fair treatment and the rights of the work group to a safe, secure and productive environment.

### **What to Do When You Suspect Drug or Alcohol Misuse**

Do not wait until someone gets hurt to address a worker's drug or alcohol misuse. And, no matter how badly you want to shield your workers from disciplinary action, you should not make the problem worse by covering up or making excuses for someone whose use has impaired their job performance. If you suspect a worker has a problem, follow company guidelines, which may include these steps:

- Start documenting evidence of declining job performance. List specific incidents (include date and time) and be concrete about what job functions/responsibilities were affected.
- Share this documentation with the appropriate company or union official who is qualified to advise you on how to handle the situation (this could be a shop steward, employee assistance professional, human resources manager, substance abuse program administrator, etc.).
- Meet with the employee and tell him/her that you are concerned about his/her job performance. Describe specific incidents and problems using your documentation as a guide.
- Ask the employee if he/she has any explanation for the problem. Offer the opportunity to make the connection between alcohol/drug use and performance, but don't accuse the employee—unless you have "reasonable suspicion" and are going to require a drug test (see following Note).
- Define what must be done to correct the performance problem and specify the consequences for the employee if the problem is not corrected.
- Refer the employee for professional assistance if he/she has admitted that drug or alcohol use is the root cause of the performance problem. Even if the employee has not admitted he/she has a problem, reconfirm your concern and suggest he/she seek assistance since personal problems—including, but not limited to, alcohol and drug use—are often the root causes of these types of job performance issues.
- Set a time frame for improvement and be willing and able to follow through on your promises about consequences.

**Note:** There may be instances where there is concrete evidence that a worker is using drugs or alcohol and is impaired by recent use—these should not be ignored. If you directly observe a clear policy violation and/or unsafe behavior that may pose an imminent threat, company management should be notified. The worker may need to be removed from the site and/or sent for a reasonable suspicion drug test. (*"Reasonable suspicion" is defined as a belief that an employee is using or has used drugs in violation of the employer's policy drawn from specific, objective and articulable facts and reasonable inferences drawn from those facts in light of experience.*) Be sure you know your company's procedures (if any) for having an employee tested and consult with human resources or other designated company management prior to confronting the employee.

### **Sources of Help**

When a worker has a problem with alcohol or drugs, company employee assistance or union member or labor assistance programs are generally the best places to turn for help since they provide confidential services. If these are not available, supervisors might want to consider calling a local drug and alcohol treatment provider who may be able to help determine whether some type of treatment intervention is advisable and, if so, how to get the worker to consider accepting help. Some free and confidential resources include:

- **Substance Abuse Treatment Locator**  
1-800-662-HELP  
[www.findtreatment.samhsa.gov](http://www.findtreatment.samhsa.gov)
- **Alcoholics Anonymous (AA)**  
(212) 870-3400  
[www.aa.org](http://www.aa.org)
- **Narcotics Anonymous**  
(818) 773-9999  
[www.na.org](http://www.na.org)
- **Al-Anon**  
1-888-4AL-ANON  
[www.al-anon.alateen.org](http://www.al-anon.alateen.org)
- **National Council on Alcoholism and Drug Dependence Hopeline**  
1-800-NCA-CALL  
[www.ncadd.org](http://www.ncadd.org)

For more information, visit the U.S. Department of Labor's Working Partners for an Alcohol- and Drug-Free Workplace Web site. Located at [www.dol.gov/workingpartners](http://www.dol.gov/workingpartners), it helps employers establish drug-free workplace programs that protect worker safety and health.

**alliance**



*This Fact Sheet is for educational purposes only and does not constitute legal advice or imply any regulatory requirement.*



## National Drug-Free Workplace Alliance

### DRUG-FREE WORKPLACE ACT OF 1988

#### THE FEDERAL LAW

This law, enacted November 1988, with subsequent modification in 1994 by the Federal Acquisition Streamlining Act (*raising the contractor amount from \$25,000 to \$100,000*), requires compliance by all organizations contracting with any U. S. Federal agency in the amount of \$100,000 or more that does not involve the acquisition of commercial goods via a procurement contract or purchase order, and is performed in whole in the United States. It also requires that *all* organizations receiving federal grants, regardless of amount granted, maintain a drug-free workplace in compliance with the Drug-Free Workplace Act of 1988. The Law further requires that all *individual* contractors and grant recipients, regardless of dollar amount/value of the contract or grant, comply with the Law.

Certification that this requirement is being met must be done in the following manner:

By publishing a statement informing all covered employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the covered workplace, and what actions will be taken against employees in the event of violations of such statement.

By providing **ALL** covered employees with a copy of the above-described statement, including the information that as a condition of employment on the Federal contract or grant, the employee must abide by the terms and conditions of the policy statement.

*For Federal contractors this encompasses employees involved in the performance of the contract. For Federal grantees all employees must come under this requirement as the act includes all "direct charge" employees (those whose services are directly & explicitly paid for by grant funds), and "indirect charge" employees (members of grantee's organization who perform support or overhead functions related to the grant and for which the Federal Government pays its share of expenses under the grant program).*

*Among "indirect charge" employees, those whose impact or involvement is insignificant to the performance of the grant are exempted from coverage. Any other person who is on the grantee's payroll and works in any activity under the grant, even if not paid from grant funds, is also considered to be an employee. Temporary personnel and consultants who are on the grantee's payroll are covered. Similar workers who are not on the grantee's payroll, but on the payroll of contractors working for the grantee, are not covered even if physical place of employment is in the grantee's workplace.*

By establishing a continuing, drug-free awareness program to inform employees of the dangers of drug abuse; the company's drug-free workplace policy; the penalties for drug abuse violations occurring in the workplace; the availability of any drug counselling, rehabilitation, and/or employee assistance plans offered through the employer.

By requiring each employee directly involved in the work of the contract or grant to notify the employer of any criminal drug statute conviction for a violation occurring in the workplace not less than five (5) calendar days after such conviction.

By notifying the Federal agency with which the employer has the contract or grant of any such conviction within ten (10) days after being notified by an employee or any other person with knowledge of a conviction.

By requiring the imposition of sanctions or remedial measures, including termination, for an employee convicted of a drug abuse violation in the workplace. These sanctions may be participation in a drug rehabilitation program if so stated in the company policy.

By continuing to make a "good-faith" effort to comply with all of the requirements as set forth in the Drug-Free Workplace Act.



**Taylor County is a Drug**



**Free Workplace**





# **Taylor County is a Drug Free Workplace**







**Taylor County is a**



**Drug Free Workplace**

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO APPROVE A REQUEST TO REMOVE COUNTY ASSETS THAT ARE UNDER THE PURCHASING THRESHOLD OF \$1000 FROM COUNTY INVENTORY, AS AGENDAED BY THERESA COPELAND, IT DIRECTOR.

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

THIS ACTION WILL PURCHASE THE INVENTORY LIST OF THOSE ASSETS THAT ARE UNDER THE CAPITAL THRESHOLD OF \$1000, YET DOES NOT REMOVE THE ITEMS FROM USE BY COUNTY DEPARTMENTS. AN ADDITIONAL STEP WOULD BE REQUIRED TO SURPLUS THE ITEMS ONCE THEIR USAGE IS NO LONGER NEEDED BY THE COUNTY.

**Recommended Action:** APPROVE THE REQUEST TO REMOVE THE ASSETS

**Fiscal Impact:** NONE

**Budgeted Expense:**

**Submitted By:** THERESA COPELAND, 838-3500 X 8

**Contact:**

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

**History, Facts & Issues:**

**Options:**

**Attachments:**

BOCC#	DESCRIPTION	DEPT	ACTION
982	TABLE	226	surplus
2050	STORAGE	226	surplus
2525	STORAGE	226	surplus
2659	ANTENNA	226	surplus
3499	DRAWER RACK	226	surplus
3742	CHAINSAW	226	surplus
3757	TV	226	surplus
3957	HANDHELD	226	surplus
3968	TYPEWRITER	226	surplus
3973	FILE	226	surplus
3974	FILE	226	surplus
3981	CAMCORDER	226	surplus
4005	PROJECTOR	226	surplus
4315-002	INSTALLATION	226	surplus
4315-002	LABELER	226	surplus
4532	CHAINSAW	226	surplus
4576-003	CHARGES	226	surplus
4631	TRAILER	226	surplus
4703	PS OVERLSAY	226	surplus
4704	CHARGER	226	surplus
4705	WATER TANK	226	surplus
4705-001	REFINISHING	226	surplus
4706-001	WATER TANK	226	surplus
4791	ENCODER	226	surplus
4818	EST/AC UNIT	226	surplus
4929	INSTING SYSTEM	226	surplus
5291	O SND ANTENNA	226	surplus
5321	WATER CAMERA	226	surplus
5347	ANGE FINDER	226	surplus
5391	AC UNT	226	surplus
5391-001	Installation	226	surplus
5447	reless vantage	226	surplus

BOCC#	DESCRIPTION	DEPT	ACTION
7170-001	concrete mix	226	surplus
7498	40 led tv	226	surplus
7499	40 led tv	226	surplus
7500	40 led tv	226	surplus
9103-001	completeion of fence	226	surplus
9173	fiber optic	226	surplus
61	legal size	283	surplus
626	4 cabinet	283	surplus
786	round table	283	surplus
787	round table	283	surplus
1397	walnut desk	283	surplus
1398	walnet desk	283	surplus
1734	projector	283	surplus
1831	conference table	283	surplus
1832	confrence table	283	surplus
1836	portable sound	283	surplus
2226	book shelves	283	surplus
4102	desk	283	surplus
4102-001	HUTCH	283	surplus
4158	letter brd	283	surplus
4162	heater (gas)	283	surplus
4162-001	doc feeder	283	surplus
4162-002	doc sorter	283	surplus
4184	mail cart	283	surplus
4516	camera	283	surplus
4518	overhead projector	283	surplus
4527	popcorn machine	283	surplus
4528	popcorn cart	283	surplus
4529	sno come machine	283	surplus
4807	monitor	283	surplus
5003	gas heater	283	surplus
5008	mobile concession	283	surplus
5075	leather chair	283	surplus



5470-001	active graphics	226	surplus	5130	camera	283	surplus
5481	cordless drill	226	surplus	5163	range	283	surplus
5517-003	electrical vhf	226	surplus	5169	harrow	283	surplus
5649	screen wall	226	surplus	5197	folding tables	283	surplus
5650	screen wall	226	surplus	5198	folding tables	283	surplus
5700	1000 battery	226	surplus	5199	folding tables	283	surplus
5840	r compressor	226	surplus	5200	folding tables	283	surplus
5902	camera	226	surplus	5201	folding tables	283	surplus
6115	siren	226	surplus	5202	folding tables	283	surplus
6150	RADIO	226	surplus	5203	folding tables	283	surplus
6153	radio	226	surplus	5204	folding tables	283	surplus
6249	deo recorder	226	surplus	5205	folding tables	283	surplus
6276	chainsaw	226	surplus	5206	folding tables	283	surplus
6277	chainsaw	226	surplus	5212	growlab tier	283	surplus
6337	ac unit	226	surplus	5324	planting package	283	surplus
6363	monitor	226	surplus	5473	book truck	283	surplus
6366	conferece call	226	surplus	5474	file canbinet	283	surplus
6405	ortable printer	226	surplus	5589	pedestal desk	283	surplus
6406	ortable printer	226	surplus	5589	pedestal desk	283	surplus
6559	headset	226	surplus	5590	pedestal desk	283	surplus
6560	headset	226	surplus	5591	storage cabinet	283	surplus
6584	rtablebuilding	226	surplus	5661	desk	283	surplus
6621	camera	226	surplus	5772	console	283	surplus
6436	drill	283	surplus	5890	refriderator	283	surplus
6536	fan	283	surplus	4504-001	batttery	4007	surplus
6537	shop fan	383	surplus	6557	dive gear	4002	surplus
6667	window ac	283	surplus	6565	underwater camera	4002	surplus
9064-001	ee advertise	283	surplus	4297	bindig machine	356	surplus
9077-002	material	283	surplus	4512	overhead projector	356	surplus
4504	solar panels	4007	surplus	4825	dies for arts	356	surplus
5502	walnut unit	356	surplus	5592	projector	356	surplus



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

0982  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

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

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

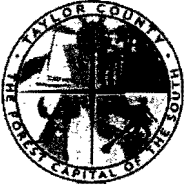
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

2050  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item MOBILE STORAGE	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

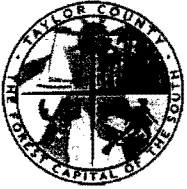
Steve Smadby  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



# DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

2525

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

## IDENTIFICATION DATA

Name of Item	Room #	Make
STORAGE CABINET		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

## DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

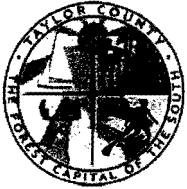
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Spadly  
Department Head

Justine  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

2659  
Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
ANTENNA		
Model	Year	Serial Number
Other Description:		
TOP OF COURT HOUSE		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

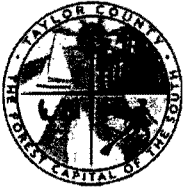
\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature

\_\_\_\_\_  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

3499

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
3 DRAWER CASSETTE RACK		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

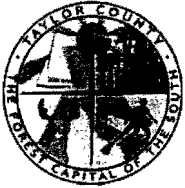
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Spencer Smadley  
Department Head

Debra Hinkley  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

3742

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item CHAINSAW	Room #	Make
Model	Year	Serial Number
Other Description: FD		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Spashley  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

3757

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item TV	Room #	Make
Model	Year	Serial Number 4222421020
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

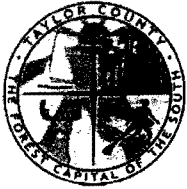
Steve Spradley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

3957  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item GARMIN HAND HELD	Room #	Make
Model	Year	Serial Number 34721706
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

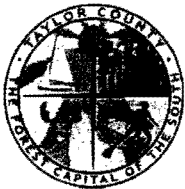
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smadley  
Department Head

Justin Hivell  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

3968

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item TYPEWRITER	Room #	Make
Model XL2900	Year	Serial Number 2039044
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

3973  
Clerk Asset Number:

0226  
DEPT Number

Board Asset Number:  
DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
LATERNAL FILE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

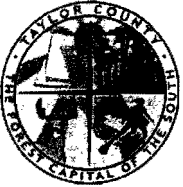
Steve Smalley  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

Clerk Asset Number: 3974  
DEPT 0226  
Number

Board Asset Number: \_\_\_\_\_  
DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
LATERNAL FILE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

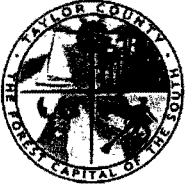
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Spadley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

Clerk Asset Number: 3981  
DEPT 0226  
Number

Board Asset Number: \_\_\_\_\_  
DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item CAMCORDER	Room #	Make
Model	Year	Serial Number H5WA11245
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smalley  
Department Head

Just Hinkel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4005

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Spencer Spauldy  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4315-002

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item INSTALLATION OF SIREN	Room #	Make
Model	Year	Serial Number
Other Description:  DEKLE BEACH		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

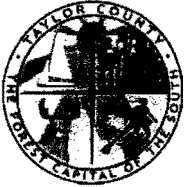
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Spadley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4315-002

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item LABELER	Room #	Make
Model	Year	Serial Number 79435091
Other Description: DEKLE BEACH		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

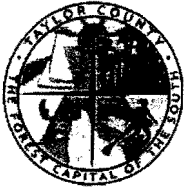
Steve Smadley  
Department Head

Justin Hinkel  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4532

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
CHAINSAW		
Model	Year	Serial Number
		7502991
Other Description:		
<del>DEKLE BEACH</del> FD		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

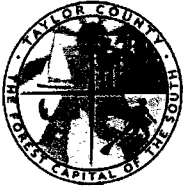
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Snadov  
Department Head

D. S. H. [Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4576-003

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
FREIGHT CHARGES		
Model	Year	Serial Number
Other Description:		
DEKLE BEACH		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

4631  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item TRAILER W/TAILGATE	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4703

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item GPS OVERLAY	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smadley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4704

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item multi-charger	Room #	Make
Model MOTOROLA	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Spur Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4705

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
WATER TANK AND TRAILER		
Model	Year	Serial Number
		PH059W2087
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

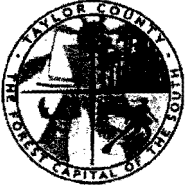
\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature

\_\_\_\_\_  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

4705-001  
Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
PAINT/REFINISHING		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Spadley  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4706-001

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
PAINT/REFINISHING		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smathers  
Department Head

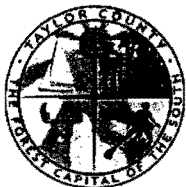
[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

4705  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
WATER TANK /TRAILER		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

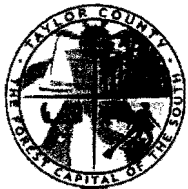
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smyth  
Department Head

Justin Hinkel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

4791

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
ENCODER		
Model	Year	Serial Number
		00266
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

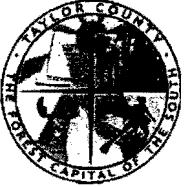
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smadley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4818

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item HEAT / AIR UNIT	Room #	Make
Model	Year	Serial Number QH2709500
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

4929  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
LAMINATING SYSTEM		
Model	Year	Serial Number
		LFG1636
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

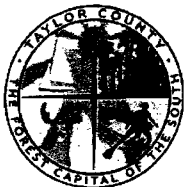
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

5291  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:  
**DATE:** 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item RADIO AND ANTENNA	Room #	Make
Model	Year	Serial Number 0C221008
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Spur Squad  
Department Head

Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

5321  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item <u>underwater camera</u>	Room #	Make
Model	Year	Serial Number <u>527093</u>
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

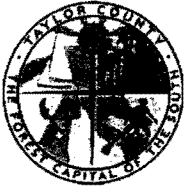
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smalley  
Department Head

DUSTY HANDEL  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

D  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

5347  
Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item RANGE FINDER	Room #	Make
Model	Year	Serial Number 572627
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

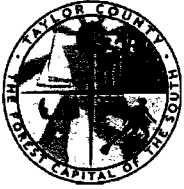
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Stue Spadley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5391

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
AC HEAT UNIT		
Model	Year	Serial Number
		030117226
Other Description: MOBILE COMMAND UNIT		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5391-001

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

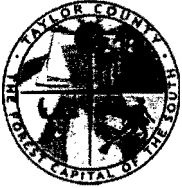
*Spencer*  
Department Head

*[Signature]*  
Chairman Signature

*[Signature]*  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

5447  
Clerk Asset Number:  
DEPT 0226  
Number

                      
Board Asset Number:  
DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item WIRELESS VANTAGE	Room #	Make
Model	Year	Serial Number 3788104116A
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*Steve Squashy*  
Department Head

*Justin H. H. H.*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

5470-001  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
REFLECTIVE GRAPHICS		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

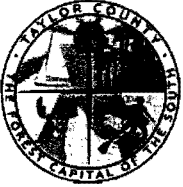
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

*Spencer Spadley*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC DEPT 0226 Clerk Asset Number: 5481 Board Asset Number: \_\_\_\_\_  
Department Name Number DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item CORDLESS DRILL	Room #	Make 652800
Model	Year	Serial Number 119948
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Stutzman  
Department Head

Justin H. [Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5517-003

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
ELECTRICAL VHF		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

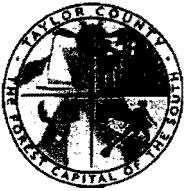
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Spusmady  
Department Head

[Signature]  
Chairman Signature  
[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5649

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item SCREEN WALL	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*Steve Swartz*  
Department Head

*[Signature]*  
Chairman Signature  
*[Signature]*  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5650

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item SCREEN WALL	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*[Signature]*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5700

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item HT1000 BATTERY	Room #	Make
Model	Year	Serial Number M110411
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*[Signature]*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5840

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
AIR COMPRESSOR		
Model	Year	Serial Number
		X1770036
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

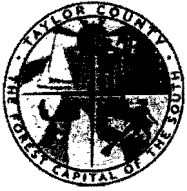
Chairman Signature \_\_\_\_\_

Department Head [Signature]

County Administrator Approval [Signature]

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5902

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC

DEPT 0226

DATE: 3-16-16

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item CAMERA	Room #	Make
Model	Year	Serial Number 03007646
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

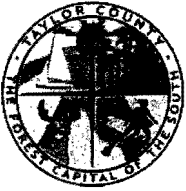
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

*Spurlock*  
Department Head

*Dust H. V.*  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

6115  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item SIREN	Room #	Make
Model	Year	Serial Number LCS 550
Other Description: IN FORD -350		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*Spencer*  
Department Head

*Jose*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

6150  
Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

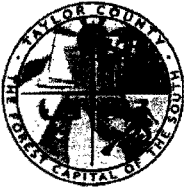
Name of Item RADIO	Room #	Make
Model	Year	Serial Number 0323245
Other Description: IN FORD -350		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

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

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

6153

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item RADIO	Room #	Make
Model	Year	Serial Number 0323246
Other Description: HEALTH DEPARTMENT		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Steve Smalley  
Department Head

Jose H. [Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

6249  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item  VIDEO RECORDER	Room #	Make
Model  PV38000	Year	Serial Number  4040800030
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

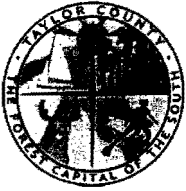
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

*Steve Madley*  
Department Head

*DUST HANDED*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*(Signature)*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

6276

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item CHAINSAW	Room #	Make
Model	Year	Serial Number 42400596
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*Spivey*  
Department Head

*[Signature]*  
Chairman Signature

*[Signature]*  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager

DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

---

Department Name

DEPT 0226  
Number

~~Clerk Asset Number:~~

Board Asset Number:

**DATE:** 3-16-16

**To Whom It May Concern:**

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

### IDENTIFICATION DATA

Name of Item CHAINSAW	Room #	Make
Model	Year	Serial Number 42400703
Other Description: FD		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

### DISPOSITION DATA

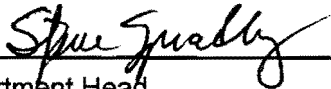
Type of Disposition: SURPLUS

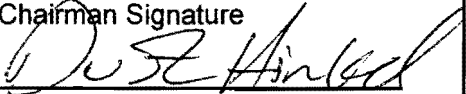
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

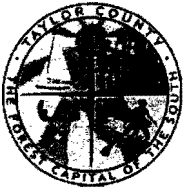
  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

6337

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item AIR CONDITIONER	Room #	Make
Model	Year	Serial Number W26920
Other Description: TOWER IN SALEM		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

6363

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

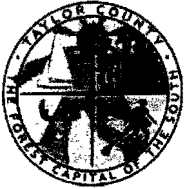
Spivey  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

6366

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item TEL-CONFERENCE CALL	Room #	Make
Model	Year	Serial Number A204230116D9
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Spencer Smadley  
Department Head

Debra Arvel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
6405

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: EOC  
Department Name

DEPT 0226  
Number

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
PORTABLE PRINTER		
Model	Year	Serial Number
		C8111A
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

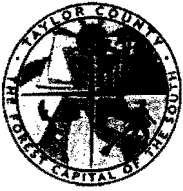
[Signature]  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
6406

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
PORTABLE PRINTER		
Model	Year	Serial Number
		C8111A
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

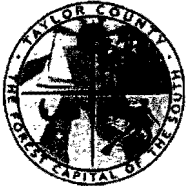
Spivey  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

6559  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:  
DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
HEADSET		
Model	Year	Serial Number
		BK51311
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

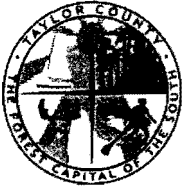
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Smalley  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

6560  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item <b>HEADSET</b>	Room #	Make
Model	Year	Serial Number <b>BG513106</b>
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

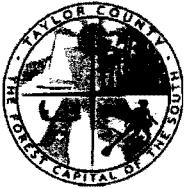
*Stacy Masley*  
Department Head

*[Signature]*  
Chairman Signature

*[Signature]*  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

6584  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:  
DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item <i>Portable Building</i>	Room #	Make
Model	Year	Serial Number <i>140920</i>
Other Description:  6X8 BUILDING		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*[Signature]*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

6621

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

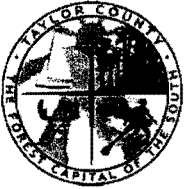
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

7171-001  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:  
**DATE:** 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
CONCRETE MIX		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

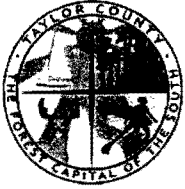
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

*Spencer*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

7498  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
40 LED TV		
Model	Year	Serial Number
		304RMDZ6Y778
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

7499  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
40 LED TV		
Model	Year	Serial Number
		304RMLM6Y776
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*[Signature]*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

7500  
Clerk Asset Number:  
DEPT 0226  
Number

Board Asset Number:  
DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
40 LED TV		
Model	Year	Serial Number
		304RMTT6Y777
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

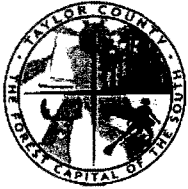
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Steve Madley  
Department Head

Dust Hinkel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: EOC  
Department Name

Clerk Asset Number: 9103-001  
DEPT 0226  
Number

Board Asset Number: \_\_\_\_\_  
DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
COMPLETION OF FENCE		
Model	Year	Serial Number
Other Description: <p style="text-align: center;">FFS</p>		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

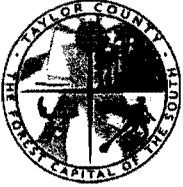
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature  
\_\_\_\_\_  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC

Department Name

DEPT 0226

Number

9173

Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
FIBER OPTIC @ EOC		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

*[Signature]*  
Department Head

*[Signature]*  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

*[Signature]*  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

0061

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item 4 DRAWER LEGAL SIZE	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

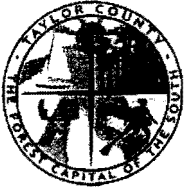
[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

0626

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item 4 DRAWER CABINET	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

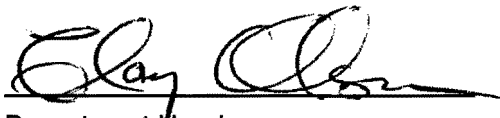
Type of Disposition: SURPLUS

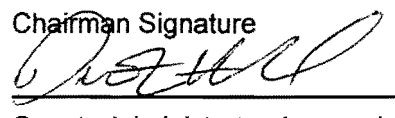
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



## DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

0786

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
ROUND TABLE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

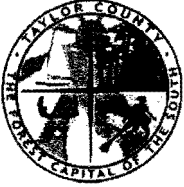
Elay Com  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

0787

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
ROUND TABLE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

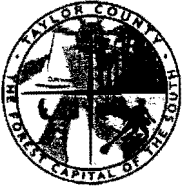
[Signature]  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

1397

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item WALNUT DESK	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA


Type of Disposition: SURPLUS

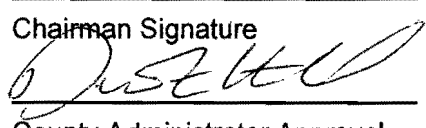
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

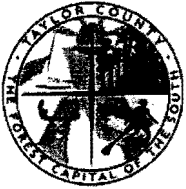
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

1398

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item WALNUT DESK	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Clay Olson  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



## DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

1734

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
SLIDE PROJECTOR W/ CASE		
Model	Year	Serial Number
		2515533
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

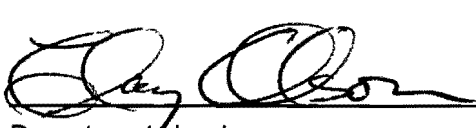
Type of Disposition: SURPLUS

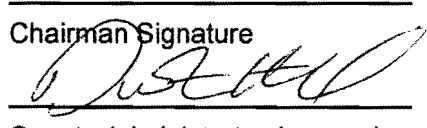
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

1831

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
CONFERENCE TABLE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

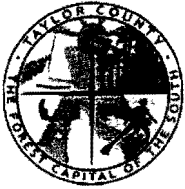
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

1832

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
CONFERENCE TABLE		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

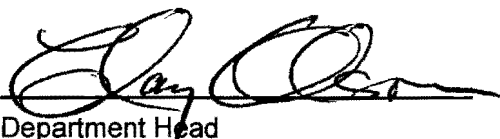
Type of Disposition: SURPLUS

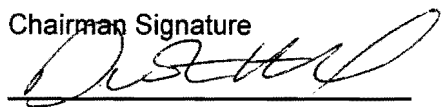
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

1836

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
PORTABLE SOUND SYSTEM		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

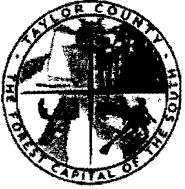
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_  
Date

Department Head

Chairman Signature  
  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

2226

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
BOOK SHELVES		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

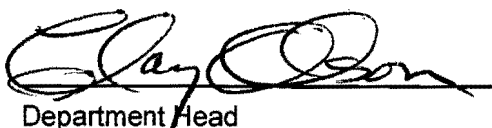
Type of Disposition: SURPLUS

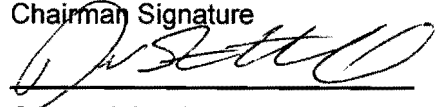
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4102  
Clerk Asset Number:

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item O'SULLIVIAN DESK	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS


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

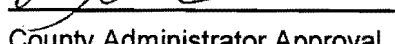
Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: COUNTY EXTENSION  
Department Name

4102 - 001  
Clerk Asset Number:

Board Asset Number:

DEPT 0283  
Number

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**

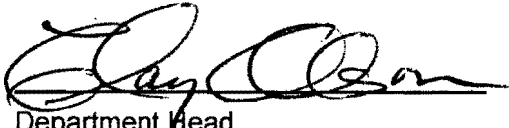
Type of Disposition: SURPLUS


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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

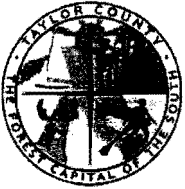
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4158

Clerk Asset Number:

Board Asset Number: \_\_\_\_\_

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item LETTER BOARD SIGN	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_


Location: (required) \_\_\_\_\_

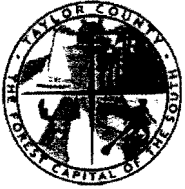
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_  
Date

  
Department Head

Chairman Signature  
  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4162  
Clerk Asset Number:

Board Asset Number: \_\_\_\_\_

DATE: \_\_\_\_\_

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
18,000 HEATER (GAS)		
Model	Year	Serial Number
		R19507005599
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

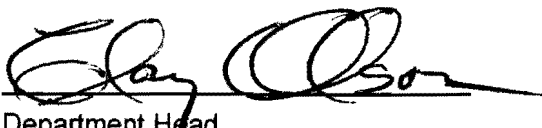
Type of Disposition: SURPLUS

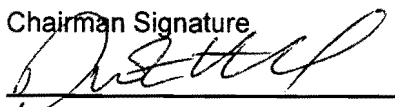
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

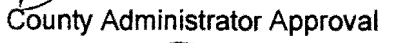
Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4162-001  
Clerk Asset Number:

Board Asset Number: \_\_\_\_\_

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item DOCUMENT FEEDER	Room #	Make
Model	Year	Serial Number 57861160
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

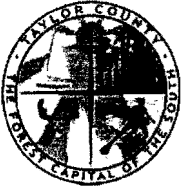
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4162-002

Clerk Asset Number:

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item DOCUMENT SORTER	Room #	Make
Model	Year	Serial Number 56801129
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

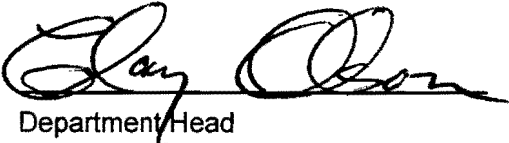
Type of Disposition: SURPLUS

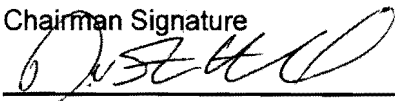
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

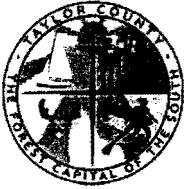
  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

4184

Clerk Asset Number:

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item MAIL CART	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

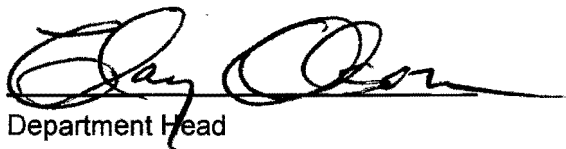
Type of Disposition: SURPLUS

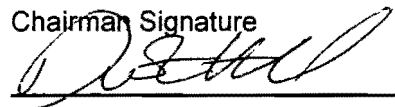
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

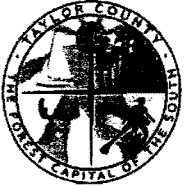
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4516

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item CAMERA	Room #	Make SONY
Model	Year	Serial Number S0104133658
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

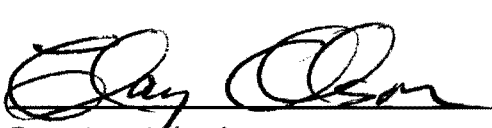
Type of Disposition: SURPLUS

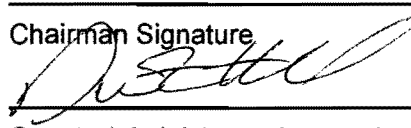
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

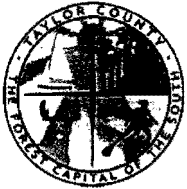
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4518

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item OVERHEAD PROJECTOR	Room #	Make
Model	Year	Serial Number 1177265
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS


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


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

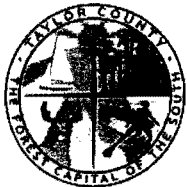
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



# DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

4527

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

## IDENTIFICATION DATA

Name of Item	Room #	Make
POPCORN MACHINE		
Model	Year	Serial Number
		DP-606-05567
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

## DISPOSITION DATA

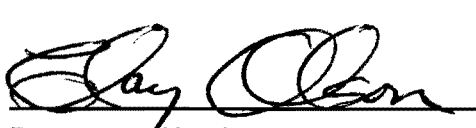
Type of Disposition: SURPLUS

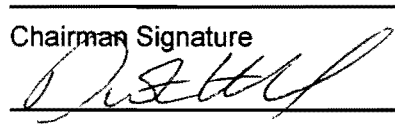
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian Immediately.**

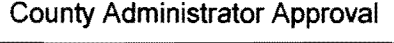
Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4528

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
POPCORN CART		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

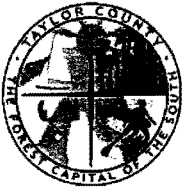
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

Chairman Signature  
  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4529

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
SNO CONE MACHINE		
Model	Year	Serial Number
		SK-26501
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS


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


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

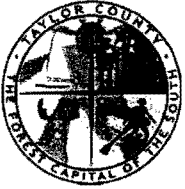
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283

Number

4807

Clerk Asset Number:

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
MONITOR		COMPAQ
Model	Year	Serial Number
		923CE64EC376
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Elay Dean  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5003

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item GAS HEATER	Room #	Make DEARBORN
Model	Year	Serial Number 760900317
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

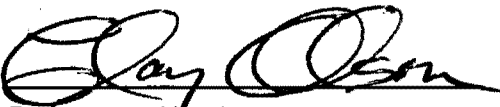
Type of Disposition: SURPLUS

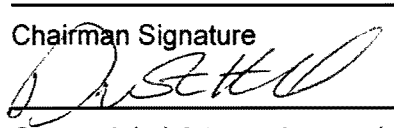
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

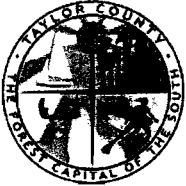
  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

DEPT 0283  
Number

5003

Clerk Asset Number:

Board Asset Number:

DATE:

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item GAS HEATER	Room #	Make RINNAH
Model	Year	Serial Number 9810000668
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

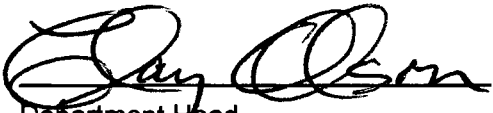
Type of Disposition: SURPLUS

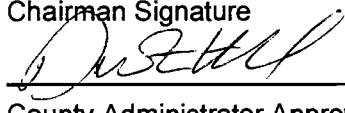
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_


Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5008

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item MOBILE CONCESSION	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

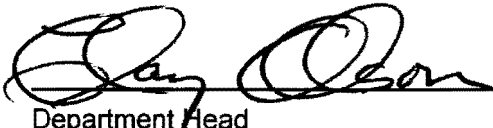
Type of Disposition: SURPLUS

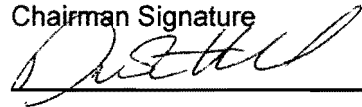
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_


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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5075

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item LEATHER CHAIR	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

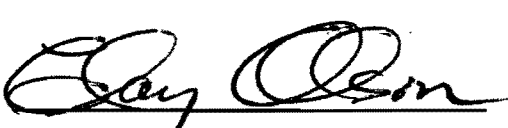
Type of Disposition: SURPLUS

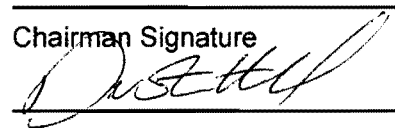
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

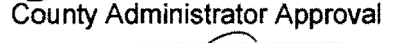
Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: EOC  
Department Name

DEPT 0226  
Number

6277  
Clerk Asset Number:

Board Asset Number:

DATE: 3-16-16

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item CHAINSAW	Room #	Make
Model	Year	Serial Number 42400703
Other Description: ON TANKER 1 FD		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

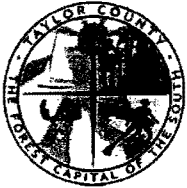
Steve Squady  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



## DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

5130

TO: BOARD OF COUNTY COMMISSIONERS

FROM: COUNTY EXTENSION

Department Name

Clerk Asset Number:

DEPT 0283

Number

Board Asset Number:

DATE:

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
CAMERA		CANON
Model	Year	Serial Number
		3947091
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

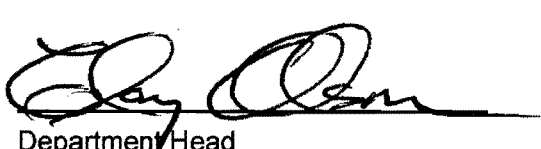
Type of Disposition: SURPLUS


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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5163

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item RANGE	Room #	Make
Model	Year	Serial Number RJ2936048
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

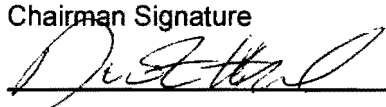
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_


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

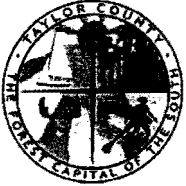
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5169

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

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

**DISPOSITION DATA**


Type of Disposition: SURPLUS

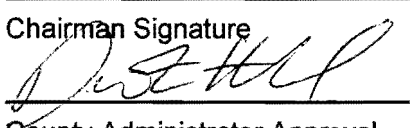
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

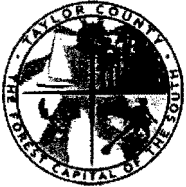
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5197

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

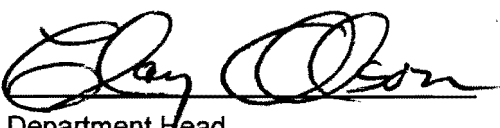
Type of Disposition: SURPLUS

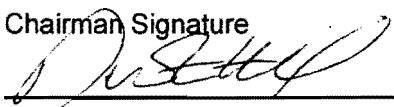
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

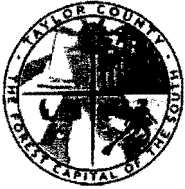
  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5198

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

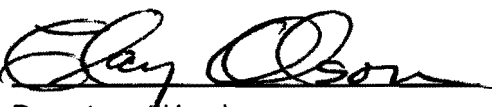
Type of Disposition: SURPLUS

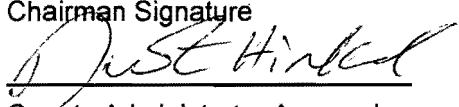
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_


Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5199

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5200

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

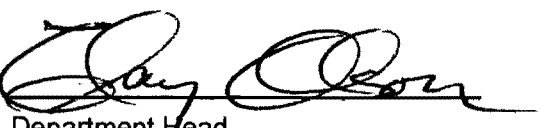
Type of Disposition: SURPLUS

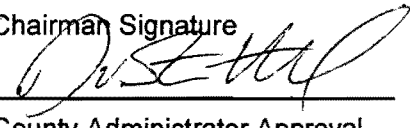
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5201

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

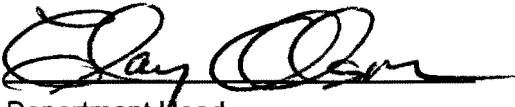
Type of Disposition: SURPLUS

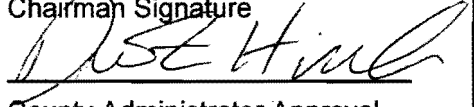
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

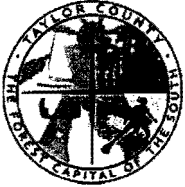
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5202

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item FOLDING TABLES	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

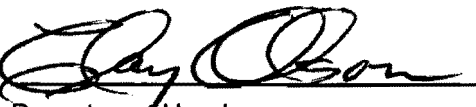
Type of Disposition: SURPLUS


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


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_


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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5203

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
FOLDING TABLES		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature

\_\_\_\_\_  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5204

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
FOLDING TABLES		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

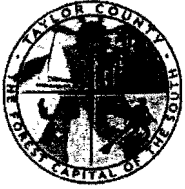
\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Chairman Signature

\_\_\_\_\_  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5205

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
FOLDING TABLES		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS


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


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

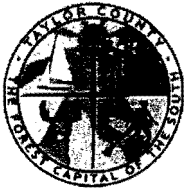
  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5206

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION \_\_\_\_\_

DEPT 0283 \_\_\_\_\_

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
FOLDING TABLES		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

Chairman Signature  
  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5212

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
GROWLAB TIER		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

Chairman Signature  
  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
5324

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item PLANTING PACKAGE	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

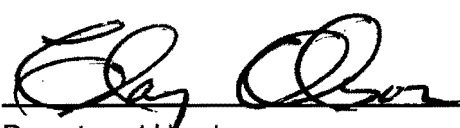
Type of Disposition: SURPLUS

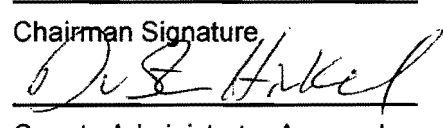
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

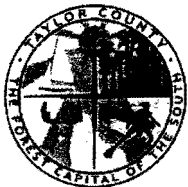
  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



# DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

5473

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

## IDENTIFICATION DATA

Name of Item	Room #	Make
MOBILE BOOK TRUCK		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

## DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required)

Location: (required)

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

Department Head

Chairman Signature  
  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5474

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
FILE CABINET		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

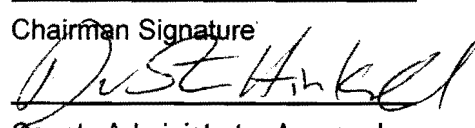
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

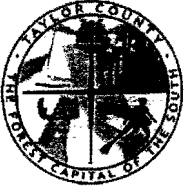
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5589

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
DOUBLE PEDESTAL DESK		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

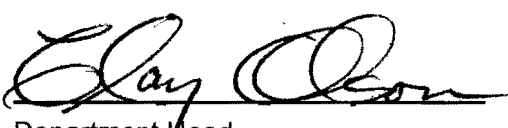
Type of Disposition: SURPLUS

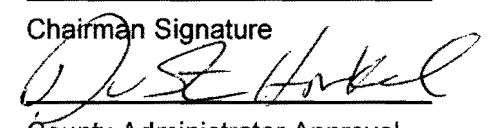
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_


Location: (required) \_\_\_\_\_

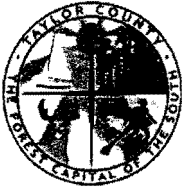
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5589

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item DOUBLE PEDESTAL DESK	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

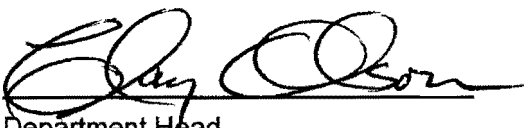
Type of Disposition: SURPLUS

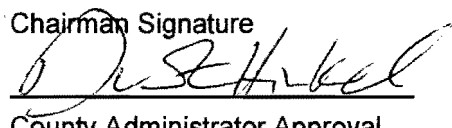
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

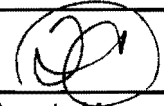
Location: (required) \_\_\_\_\_

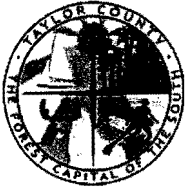
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5590

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
DOUBLE PEDESTAL DESK		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

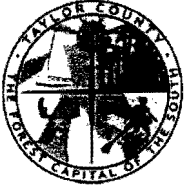
[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5591

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
STORAGE CABINET		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Clay Olson  
Department Head

Justin Hinkel  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

20  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5661

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

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

DISPOSITION DATA

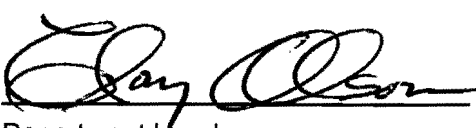
Type of Disposition: SURPLUS

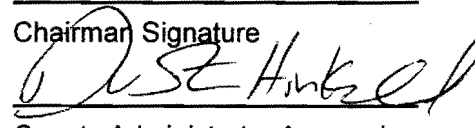
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5772

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item CONSOLE	Room #	Make
Model	Year	Serial Number 38451032320A
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

5890

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
REFRIDERATOR		
Model	Year	Serial Number
		LA24408939
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

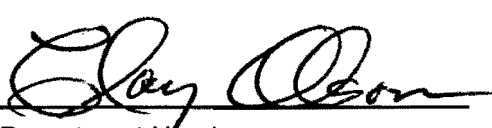
Type of Disposition: SURPLUS

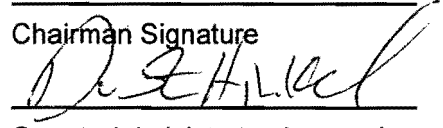
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
6436

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
CORDLESS DRILL		
Model	Year	Serial Number
		439178
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA


Type of Disposition: SURPLUS

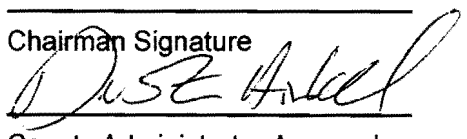
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



## DISPOSITION OF ASSET REPORT

TAYLOR COUNTY, FLORIDA

6536

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

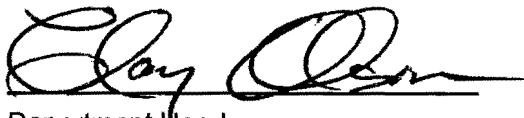
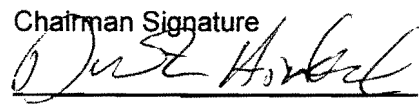

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
SHOP FAN		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

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

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
6537

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number: \_\_\_\_\_

Board Asset Number: \_\_\_\_\_

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item SHOP FAN	Room #	Make
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

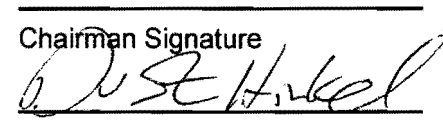
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA  
6667

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item WINDOW AC	Room #	Make
Model	Year	Serial Number QS2106087
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA


Type of Disposition: SURPLUS

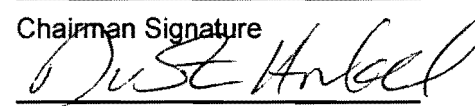
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

9064-001

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE:

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
CONSULTATION FEE/ADVER		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Elay Olson  
Department Head

D. Stith  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

9077-002

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: COUNTY EXTENSION

DEPT 0283

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
MISC. MATERIAL FOR RENOVATION		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Clay Dean  
Department Head

Dust Hinkel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

4504  
Clerk Asset Number:

Board Asset Number:

FROM: NAVIGSTIONAL AIDS  
Department Name

DEPT 4007  
Number

DATE: \_\_\_\_\_

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
SOLAR PANELS		
Model	Year	Serial Number
		US-32-008504
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

Clay  
Department Head

Just Hank  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

(Signature)  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: NAVIGSTIONAL AIDS  
Department Name

4504-001  
Clerk Asset Number:  
DEPT 4007  
Number

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
BATTERY FOR NAV AIDS		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

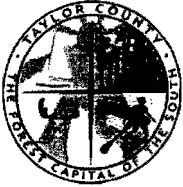
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

Clay Dean  
Department Head

Just Hankel  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: RESEARCH DIVE TEAM

Department Name

6557  
Clerk Asset Number:  
DEPT 4002  
Number

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
DIVE GEAR		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

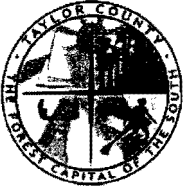
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

[Signature]  
Department Head

[Signature]  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: RESEARCH DIVE TEAM  
Department Name

6565  
Clerk Asset Number:  
DEPT 4002  
Number

Board Asset Number:  
DATE:

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
UNDEWATER CAMERA		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

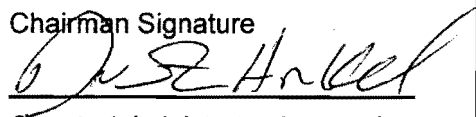
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

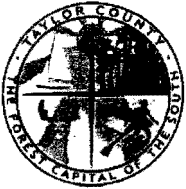
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4297

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: CHILDHOOD DEVELOPMENT

DEPT 0356  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item BINDING MACHINE	Room #	Make
Model	Year	Serial Number JF01683
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

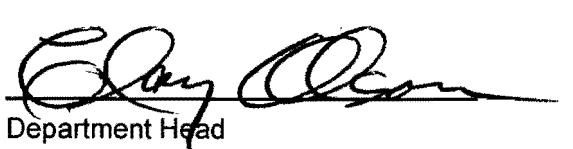
Type of Disposition: SURPLUS


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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4512

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: CHILDHOOD DEVELOPMENT

DEPT 0356

DATE: \_\_\_\_\_

Department Name

Number

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
OVERHEAD PROJECTOR		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

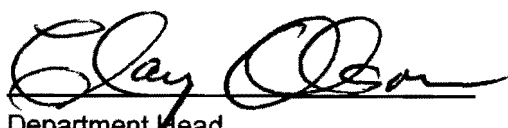
Type of Disposition: SURPLUS

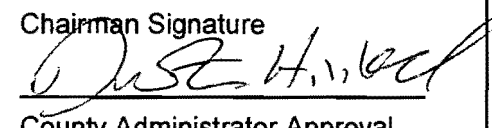
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

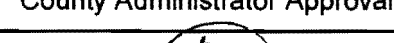
Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager





DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4825

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: CHILDHOOD DEVELOPMENT

DEPT 0356  
Number

DATE:

Department Name

To Whom It May Concern:

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

IDENTIFICATION DATA

Name of Item	Room #	Make
DIES FOR ARTS, CRAFTS, ETC		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

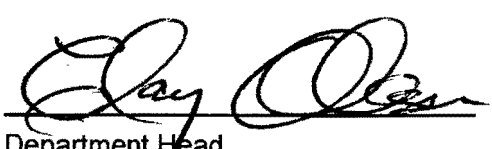
Type of Disposition: SURPLUS

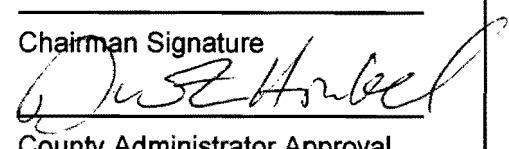
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**


Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

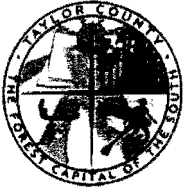
  
Department Head

  
Chairman Signature

  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: CHILDHOOD DEVELOPMENT

Department Name

DEPT 0356  
Number

5502  
Clerk Asset Number:

Board Asset Number:

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
MOBILE WALNUT FILE UNIT		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**

Type of Disposition: SURPLUS

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

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

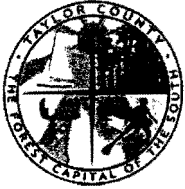
[Signature]  
Department Head

[Signature]  
Chairman Signature

[Signature]  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

[Signature]  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

4825

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

Board Asset Number:

FROM: CHILDHOOD DEVELOPMENT

DEPT 0356  
Number

DATE: \_\_\_\_\_

Department Name

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
DIES FOR ARTS, CRAFTS, ETC		
Model	Year	Serial Number
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

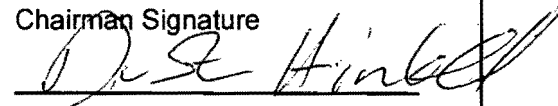
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

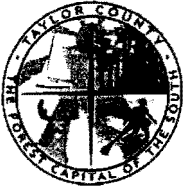
APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: \_\_\_\_\_ Date \_\_\_\_\_

  
Department Head

  
Chairman Signature  
County Administrator Approval

Date Removed From Asset Records

  
Fixed Assets Manager



DISPOSITION OF ASSET REPORT  
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: CHILDHOOD DEVELOPMENT

Department Name

DEPT 0356  
Number

5592  
Clerk Asset Number:

Board Asset Number: \_\_\_\_\_

DATE: \_\_\_\_\_

To Whom It May Concern:

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

**IDENTIFICATION DATA**

Name of Item	Room #	Make
PROJECTOR		
Model	Year	Serial Number
		219827
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

**DISPOSITION DATA**


Type of Disposition: SURPLUS

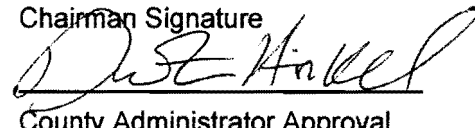
**\*\* Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) \_\_\_\_\_

Location: (required) \_\_\_\_\_

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

  
Department Head

  
Chairman Signature  
County Administrator Approval

\_\_\_\_\_  
Date Removed From Asset Records

\_\_\_\_\_  
Fixed Assets Manager

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, 2016, to be in excess of the advertised budget.

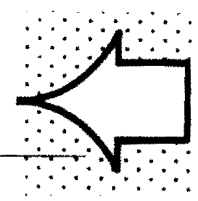
BE IT RESOLVED that the listed receipts and appropriations be added to, included in and transferred to the **GENERAL FUND** budget for the fiscal year ending September 30, 2016.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
Revenue:		
\$35,000	001-3661000	Sports Complex-Donations
Expenditures:		
\$35,000	0472-04-56301	Capital/Infrastructure (Lighting)

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 17<sup>th</sup> day of May, 2016 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2016 with a motion by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and carried unanimously.

\_\_\_\_\_  
Annie Mae Murphy, Clerk-Auditor

\_\_\_\_\_  
Chairman



**SIGN  
HERE**

(\$35,000 donation received from Georgia-Pacific Foundation, for lighting of tennis and basketball courts at the Sports Complex)

# Georgia-Pacific Foundation, Inc.

COMMUNITY PROGRAMS  
P.O. BOX 105605  
ATLANTA, GA 30348-5605

VENDOR NUMBER  
G180386002

DATE  
2-19-2016

CHECK NUMBER  
111083

DATE	INVOICE #	GROSS AMOUNT	DISCOUNT	NET AMOUNT	PHONE CONTACT
10/20/15	CA55865	35,000.00	.00	35,000.00	
GENERAL SUPPORT FOR LIGHTING TENNIS AND BASKETBALL COURTS					

*Needs overall  
amendment to 2016 FY Budget*

*Rever. 001-3661000  
Expend. # 0455-56301*

TOTALS	35,000.00	.00	35,000.00
--------	-----------	-----	-----------

Detach check along this perforation.

## Georgia-Pacific Foundation, Inc.

COMMUNITY PROGRAMS  
P.O. BOX 105605  
ATLANTA, GA 30348-5605

BANK OF AMERICA  
COLLEGE PARK, GA  
64-1278 / 001

CHECK #: 0000111083

DATE: 2-19-2016

PAY EXACTLY \$\*\*\*\*\*35,000.00

PAY TO THE ORDER OF Thirty Five Thousand and 00/100 Dollars

TO THE  
ORDER OF

TAYLOR COUNTY BOARD  
OF COUNTY COMMISSIONERS  
PO BOX 620  
BERRY, FL 32358

*John L. Wood*

⑈0000111083⑈ ⑆061112788⑆ 3359997320⑈

## Tammy Taylor

---

**From:** Tammy Taylor <ttaylor@taylorclerk.com>  
**Sent:** Friday, April 29, 2016 12:10 PM  
**To:** 'Margaret Dunn'  
**Subject:** RE: Lighting at the Sports Complex

I will be amending the budget (may17th meeting) for the \$35K, and will place it in account # 0455-56301 (Sports Complex Donations-Infrastructure/Lighting). In the meantime, I have released the cost center to allow for the purchase order to be issued.

Thanks, Margaret.

**From:** Margaret Dunn [mailto:margaret.dunn@taylorcountygov.com]  
**Sent:** Thursday, April 28, 2016 4:42 PM  
**To:** Tammy Taylor <ttaylor@taylorclerk.com>  
**Subject:** Lighting at the Sports Complex

Scott Mixon (GP) gave us \$35000 for lighting of the tennis courts/basketball courts at the sports complex. I will be combining it with 0452-56300 and 0472-04 56300 to come up with a total of \$95,000 for the lighting.

*(10,000 Conty) (15,000 Grant)*

How do I access the \$35,000 GP gift?

Margaret Dunn  
Assistant County Administrator  
Taylor County Board of County Commissioners  
201 E Green Street, Perry, FL 32347  
850-838-3500 Ext 7  
850-843-6299 Cell

GP Donation  
Conty  
FRAP  
Grant  
Total \_\_\_\_\_

*2016  
4/29/16*

SUNGARD PENTAMATION, INC.  
DATE: 04-29-2016  
TIME: 12:16:25

TAYLOR COUNTY BOARD OF COMMISSIONERS  
REVENUE AUDIT TRAIL

PAGE NUMBER: 1  
AUTIT41

SELECTION CRITERIA: orgn.fund='001' and revldg: account='3661000'  
ACCOUNTING PERIODS: 1/16 THRU 7/16

(INACTIVE ACCOUNTS INCLUDED)  
SORTED BY: FUND,FUNCTION,ACTIVITY,TOTL/DEPT,ACCOUNT,ACCOUNT,PERIOD

TOTALED ON: FUND,TOTL/DEPT,ACCOUNT

PAGE BREAKS ON: FUND,TOTL/DEPT

ACCOUNT DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION	CUMULATIVE BALANCE
3661000 DONATIONS-SPORTS COMPLEX								
001-001 - GENERAL FUND								
3661000		DONATIONS-SPORTS COMPLEX			.00	.00	.00	BEGINNING BALANCE
	10/01/15	12-1			7,500.00			POSTED FROM BUDGET SYSTEM
	02/26/16	19-5	20160289			35,000.00	<i>Receipt</i>	GA.PACIFIC\$SPORTS LIGHTIN
TOTAL		DONATIONS-SPORTS COMPLEX			7,500.00	35,000.00	.00	-27,500.00
TOTAL TOTL/DEPT - TITLE NOT FOUND					7,500.00	35,000.00	.00	-27,500.00
TOTAL FUND - GENERAL FUND					7,500.00	35,000.00	.00	-27,500.00
TOTAL REPORT					7,500.00	35,000.00	.00	-27,500.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SUNGARD PENTAMATION, INC  
DATE: 04/29/2016  
TIME: 12:00:57

TAYLOR COUNTY BOARD OF COMMISSIONERS  
GASB EXPENDITURE STATUS REPORT

PAGE NUMBER: 1  
EXPST11

SELECTION CRITERIA: expldgr.key\_orgn='0455'  
ACCOUNTING PERIOD: 7/16

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

FUND-001 GENERAL FUND  
FUNCTION-570 CULTURE/RECREATION  
ACTIVITY-572 PARKS & RECREATION  
TOTL/DEPT-0455 SPORTS COMPLEX-DONATIONS

ACCOUNT	TITLE	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	ACTUAL Y-T-D EXP	AVAILABLE BALANCE	YTD/ BUD
53101	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
53401	CONTRACTUAL SERVICES	.00	.00	.00	.00	.00	.00
54610	R&M BUILDINGS & GROUNDS	.00	.00	.00	.00	.00	.00
54615	LANDSCAPE/MAINTENANCE	.00	.00	.00	.00	.00	.00
54620	R&M EQUIPMENT	.00	.00	.00	.00	.00	.00
55201	GEN. OPERATING SUPPLIES	.00	.00	.00	.00	.00	.00
55220	TOOLS & IMPLEMENTS	.00	.00	.00	.00	.00	.00
55900	DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
56300	CAPITAL/INFRASTRUCTURE	7,500.00	7,500.00	.00	.00	7,500.00	.00
TOTAL SPORTS COMPLEX-DONATION		7,500.00	7,500.00	.00	.00	7,500.00	.00
TOTAL GENERAL FUND		7,500.00	7,500.00	.00	.00	7,500.00	.00
TOTAL REPORT		7,500.00	7,500.00	.00	.00	7,500.00	.00

added 56301

\$35.00D

to around  
5/17/16

28

## RESOLUTION

IN COMPLIANCE to the laws of the State of Florida, as per Florida Statute 129.06(b), the undersigned Clerk and Auditor for the Board of County Commissioners of Taylor County, Florida, made and prepared the following budget changes to reflect unanticipated monies for a particular purpose which caused the **SCRAP ROAD PROJECT (Osteen Road) FUND** for the fiscal period ending September 30, 2016, to be in excess of the advertised budget.

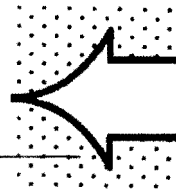
**BE IT RESOLVED** that the listed receipts and appropriations be added to, included in and transferred to the **SCRAP ROAD PROJECT FUND** budget for the fiscal year ending September 30, 2016.

<u>Amount</u>	<u>Account</u>	<u>Account Name</u>
\$536,219	169-3344906	SCRAP Grant - Revenue
		SCRAP Project/Osteen Road
\$536,219	0329-53401	Contractual Services

**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 17th day of May, 2016 at Perry, Taylor County, Florida, to amend the budget for the fiscal period ending September 30, 2016 with a motion by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and carried unanimously.

\_\_\_\_\_  
Annie Mae Murphy, Clerk-Auditor

\_\_\_\_\_  
Chairman



**SIGN  
HERE**

(Supplemental Agreement #2- additional funding provided by FDOT)



**Florida Department of Transportation**

**RICK SCOTT**  
GOVERNOR

1109 South Marion Avenue  
Lake City, Florida 32025

**JIM BOXOLD**  
SECRETARY

April 26, 2016

The Honorable Patricia Patterson, Chair  
Taylor County Board of County Commissioners  
201 E. Green Street  
Perry, Florida 32348

**Subject: Small County Road Assistance Program (SA # 2)**  
**Resurfacing of Osteen Road**  
**From SR 30 / US 98 to CR 361A**  
**Financial Project ID: 430725-1-58-01**

Dear Chair Patterson:

Enclosed for your file is a fully executed copy of the Small County Road Assistance Program - SA # 2 for the resurfacing of Osteen Road from SR 30 / US 98 to CR 361A in Taylor County, Florida.

Supplemental Agreement # 2 adds construction funds in the amount of **\$536,219.00** to match the bid amount. Your assistance in securing execution is appreciated. Should you have questions or need additional information, I can be reached at 1-800-749-2967, Extension 7402.

Sincerely,

Kim Evans  
District Local Programs Administrator

/ke  
Enclosures

CC: Mr. Kenneth Dudley, P.E., County Engineer  
Mr. Dustin Hinkel, County Administrator

536,219 (0329 -  
53491)  
exp. 1/14  
jeff  
5/2/14 (169-3344906)  
Return

The Honorable Jody Devane, Chair Taylor County BOCC 201 E. Green Street Perry, FL 32348	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION SMALL COUNTY ROAD ASSISTANCE PROGRAM (SCRAP) SUPPLEMENTAL AGREEMENT# 2	Financial Project ID: 430725-1-58-01
		Contract Number: AQX82

## PROJECT DESCRIPTION

Per Florida Statutes 339.2816, Taylor County (Agency) desires to supplement the Small County Road Assistance Program Agreement (SCRAP) as identified above. All provisions in the basic Agreement remain in effect except as expressly modified by this Supplement. The changes to the Agreement is described below:

Name: Osteen Road Length N/A

Termini: from SR 30 / US 98 to CR 361 A

Description of Work: resurfacing or road reconstruction

Reason for Supplement: construction funds in the amount of \$536,219 to match the bid amount.

TYPE OF WORK By Fiscal Year	(3) TOTAL PROJECT ESTIMATE FUNDS (100%)	(2) AGENCY FUNDS (0%)	(1) STATE & FEDERAL FUNDS (100%)
<b>Design</b>			
2007-2008			
2008-2009			
2009-2010			
Total Design Cost			
<b>Right of Way</b>			
2008-2009			
2009-2010			
2010-2011			
Total Right of Way Cost			
<b>Construction</b>			
2012-2013	\$ 245,258.00		\$ 245,258.00
2013-2014	\$ 507,159.00		\$ 507,159.00
2014-2015			
2015-2016	\$ 536,219.00		\$ 536,219.00
Total Contract Costs	\$1,288,636.00		\$1,288,636.00
<b>Construction Engineering and Inspection</b>			
2014-2015			
2015-2016			
2016-2017			
2017-2018			
Total Construction Engineering			
<b>Total Cost of Project</b>	<b>\$1,288,636.00</b>		<b>\$1,288,636.00</b>

The Department maximum participate of the original contract remains unchanged. The Department's obligation to pay under this Agreement is contingent upon an annual appropriation by the Florida Legislature.

The Honorable Jody Devane, Chair Taylor County BOCC 201 E. Green Street Perry, FL 32348	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION SMALL COUNTY ROAD ASSISTANCE PROGRAM (SCRAP) SUPPLEMENTAL AGREEMENT# 2	Financial Project ID: 430725-1-58-01  Contract Number: AQX82
--	---	--

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

TAYLOR COUNTY

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

By: [Signature]  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_

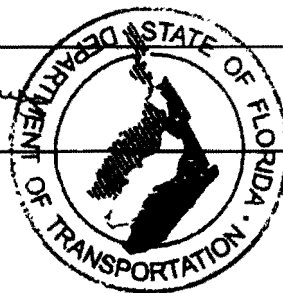
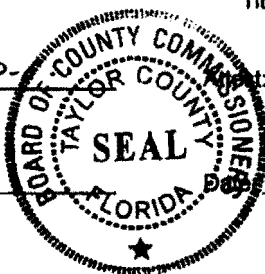
By: [Signature]  
 Name: Gleg Evans  
 Title: District Two Secretary

Attest: [Signature] D.  
 Name: Gary Knowles  
 Title: Deputy Clerk

Attest: [Signature]  
 Name: Lisa Lambert  
 Title: Executive Secretary

Date: 4/4/16

Date: April 21, 2016



As to form:

As to form:

Attorney [Signature]  
Conrad C Bishop Jr

District Attorney [Signature]  
4-18-16

See attached Encumbrance Form for date of funding approval by Comptroller.

**RESOLUTION NO. N/A**

**WHEREAS,** The Board of County Commissioners have been informed that a Resolution should be passed authorizing the Chairperson of the Board of County Commissioners to enter into the Small County Road Assistance Program Supplemental Agreement No. 2 to widen and resurface Osteen Road (CR 359B) from US HWY 98 to Woods Creek Rd, and

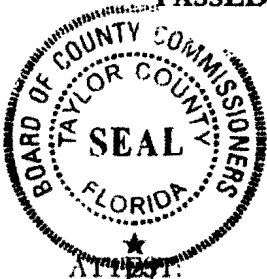
**WHEREAS,** Supplemental Agreement No. 2 will provide an additional \$536,219.00 of funding through the Florida Department of Transportation's Small County Road Assistance Program, and

**WHEREAS,** Supplemental Agreement No. 2 will have no effect on the terms of the original agreement other than to increase such funding, and

**WHEREAS,** The Board has determined that it is in the best interest of Taylor County to execute Supplemental Agreement No. 2.

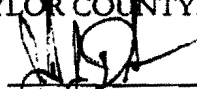
**THEREFORE, BE IT RESOLVED** that the Board of County Commissioners of Taylor County, Florida authorize the Chairperson to enter into Supplemental Agreement No. 2.

**PASSED** in regular session this 4th day of April, 2016.



BOARD OF COUNTY COMMISSIONERS  
TAYLOR COUNTY, FLORIDA.

BY:

  
JODY DEVANE, Chairperson

  
ANNIE MAE MURPHY, Clerk

## Tammy Taylor

---

**From:** Kenneth Dudley <county.engineer@taylorcountygov.com>  
**Sent:** Monday, May 02, 2016 2:21 PM  
**To:** 'Tammy Taylor'  
**Cc:** Dustin Hinkel; Margaret Dunn  
**Subject:** FW: Osteen Rd Widening/Resurfacing - SCRAP FINID 430725-1-58-01  
**Attachments:** 430725-1-58-01 SA2.pdf

Here you go Tammy.

Please put all \$536,219 in 0329-53401, Contractual Services.

I have already submitted requisition for CEI services (out of 0329 and 0308) and budget transfers to put excess budgeted professional services and legal advertising into contractual services.

Please let me know if you have any questions.

From: Evans, Kimberly [mailto:Kimberly.Evans@dot.state.fl.us]  
Sent: Monday, May 02, 2016 1:21 PM  
To: Kenneth Dudley <county.engineer@taylorcountygov.com>  
Subject: RE: Osteen Rd Widening/Resurfacing - SCRAP FINID 430725-1-58-01

Hi Kenneth,

Yes, it's executed and the original is in the mail. See attached.

Kim Evans  
District Local Programs Administrator  
Program Management - MS 2014  
1109 South Marion Avenue  
Lake City, Florida 32025  
Phone: 386-961-7402  
mailto:kimberly.evans@dot.state.fl.us  
BE THE DIFFERENCE  
[BtD Logo Final]

"Always be prepared to give an answer  
to everyone who asks you to give a reason for the hope you have" - 1 Peter 3:15

From: Kenneth Dudley [mailto:county.engineer@taylorcountygov.com]  
Sent: Monday, May 02, 2016 10:40 AM  
To: Evans, Kimberly  
Subject: RE: Osteen Rd Widening/Resurfacing - SCRAP FINID 430725-1-58-01

Good morning.

Just wanted to check and see if FDOT has had an opportunity to execute the Supplemental Agreement #2.

The Contractor is hopeful to start soon and I did not want to deliver him the executed contracts until we are certain the reimbursement money is in hand.

Kenneth Dudley, P.E.

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO RATIFY THE COUNTY ADMINISTRATOR'S SIGNATURE ON A CONTRACT CHANGE ORDER, AS AGENDAED BY STEVE SPRADLEY, EMERGENCY MANAGEMENT DIRECTOR

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

**THIS CONTRACT BETWEEN THE BOARD AND THE SCHNEIDER GROUP FOR SOFTWARE RELATED TO ASSESSING DAMAGE AFTER A DISASTER IS PAID FOR WITH STATE GRANT MONEY. AS THE STATE GRANT FOLLOWS THE STATE'S FISCAL YEAR OF JULY 1 TO JUNE 30, RATHER THAN THE COUNTY'S FISCAL YEAR OF OCTOBER 1 TO SEPTEMBER 30, THE ORIGINAL CONTRACT HAD TO BE AMENDED TO REFLECT THE STATE'S FISCAL YEAR RATHER THAN THE COUNTY'S FOR PURPOSES OF PAYMENT OF THE CONTRACT.**

**Recommended Action: RATIFY THE COUNTY ADMINISTRATOR'S SIGNATURE**

**Fiscal Impact: NONE**

**Budgeted Expense: YES**

**Submitted By: STEVE SPRADLEY 850-838-3575**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**



**CONTRACT CHANGE ORDER**  
**No. IDAM – Taylor County, FL**

**PROJECT NAME:** IDAM – Taylor County, FL

**TSC JOB NO.** 9733

**RE:** Professional Services Agreement between Taylor County, Florida ("Owner") and The Schneider Corporation ("Professional") dated April 14, 2015 respectively.

**Reason for Change:**

Matching grants terms of service being utilized to purchase IDAM.

**SCOPE OF SERVICES**

Addition(s) to "Scope of Services - Attachment A" to said Agreement:

\$291.67	May 1, 2016 – June 30, 2016
\$1,750.00	July 1, 2016 – June 30, 2017
\$1,750.00	July 1, 2017 – June 30, 2018

Deletion(s) from "Scope of Services - Attachment A" to said Agreement:

\$1,750.00	May 1, 2016 – April 30, 2017
\$1,750.00	May 1, 2017 – April 30, 2018

**FEE SCHEDULE**

Original Fee for Services as outlined in  
"Fee Schedule -- Attachment B" to said Agreement: **\$7,000.00**

Prior adjustments: **N/A**

Fee Additions by this Change Order: **\$291.97**

Fee Deletions by this Change Order: **\$00.00**

Final Adjusted Fee: **\$7,291.67**

**OWNER**

Taylor County, Florida

By: 

Print: Dustin Hinkel

Title: County Administrator

Date: 5/11/16

**PROFESSIONAL**

The Schneider Corporation

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Document1

Professional Services Agreement Between  
The Schneider Corporation and

ver. 5/07

Taylor County, Florida

April 6, 2016



## PROFESSIONAL SERVICES AGREEMENT



This Agreement is made and entered into by and between The Schneider Corporation also doing business as qPublic, an Indiana Corporation, whose place of business is 120 1/2 New York Avenue, DeLand, Florida 32720 ("PROFESSIONAL") and Taylor County, FL – Board of Commissioners, whose place of business is: 201 East Green Street, Perry, FL 32347 ("CLIENT").

### 1 Services.

PROFESSIONAL shall provide CLIENT with the following services ("Services"):

#### A. IDAM™ - The Integrated Damage Assessment Model Development

PROFESSIONAL shall provide to CLIENT, multi-seat License to use the IDAM™ - The Integrated Damage Assessment Model solutions for Damage Assessment purposes. This licensing agreement will accommodate as many users as necessary so that the software may be fully utilized by Damage Assessment personnel in the event of a disaster or for training purposes. PROFESSIONAL will provide ongoing modifications to the solution for improvements and provide off-site hosting. This solution will include the following:

- a. Property ownership, location, valuation, recording, and tax information from CLIENT'S CAMA or property tax administration system and detailed residential, commercial, and agricultural land and improvements information from CLIENT'S CAMA real estate system.
- b. Property Photos and Sketches (if available).
- c. ESRI compatible vector and raster spatial data from CLIENT'S existing GIS data sources.
- d. Interactive GIS mapping interface including navigation tools such as zoom in, zoom out, panning, feature selection, interactive overview map, and legend. Also included are map tools to measure distance and area, buffer selected features, zoom to scale, identify features, and map printing to multiple paper sizes.
- e. Dynamic relationship between parcel reports and an Internet map service. This will allow the user to select a parcel on the map and be taken directly to the specific report(s) associated with the parcel.
- f. Dynamic Dashboard and Reporting functions that allow to user to see real time information in a usable format.
- g. Damage Detail Form designed from FEMA standards and able to perform "IA" (Individual Assessment) and "PA" (Public Assistance) functions, as defined by FEMA and the SBA.
- h. Ability to upload damage and debris photos from the field.
- i. Ability to assign and manage field teams.
- j. Provides command-center with real-time views to track the overall assessment progress with live updates from the field.
- k. Ability to run in a disconnected cache mode on a Windows based device and synchronize data when back in connectivity.

#### B. IDAM™ - The Integrated Damage Assessment Model Hosting and Maintenance

PROFESSIONAL shall host and maintain of the above described portal for the term of this Agreement.

PROFESSIONAL'S web data server environment includes a redundant/fail over power system, multiple power sources and long term generator power, and multiple entry points for Internet bandwidth from different providers for increased reliability. Services include automated transfer of data updates, mutually agreed upon website improvements and modifications, and regular functionality enhancements through the web hosting period. Services related to connecting to new versions of existing third party databases and services related to connecting to new databases in the event of a change in third party providers are not covered by this Agreement. Certain onsite hardware and software configurations may require additional third party software (not included in this Agreement). The update feature requires CLIENT to maintain a dedicated high speed Internet access. Services also include monitoring of PROFESSIONAL'S web servers on a regular basis; however, because of infrastructure issues beyond the control of PROFESSIONAL'S staff, web services are not guaranteed to be available 24 hours per day, 7 days per week.

*Other Fixed Fee phases of this project may be developed during the course of this agreement. Once the estimates are accepted, an Authorization to Proceed will have to be signed and submitted before work will begin.*

[www.schneidercorp.com](http://www.schneidercorp.com)

Indianapolis, Indiana  
8901 Otis Avenue  
Indianapolis, IN 46216  
Tel: 317-566-9737

West Lafayette, Indiana  
1330 W. Hentschel Blvd  
Suite 200  
West Lafayette, IN 47906

Ankeny, Iowa  
1705 N. Ankeny Blvd  
Ankeny, IA 50023

Charlotte, North Carolina  
8307 University Executive Park Dr  
Suite 220  
Charlotte, NC 28263

DeLand, Florida  
120 W. New York Ave  
DeLand, FL 32720

## SUMMARY OF SERVICES

a. Annual Compensation Fee for SOFTWARE shall be **\$1,750**

This Fee covers regular data updates and routine modifications so that SOFTWARE may be used for simulations and training purposes throughout the Annual (12 month contract) period and is due at contract signing.

IDAM (19K+ Parcel Count)	\$3,000.00
Client Discount	<u>(\$1,250.00)</u>
<b>TOTAL</b>	<b>\$1,750.00</b>

b. Activation Fee shall be **\$1,750**

This Fee will be charged to CLIENT for use of SOFTWARE for an actual disaster (not training or simulation) and is due within 90 days of the date of Use. The SOFTWARE is considered Activated when the CLIENT unlocks the SOFTWARE by entering the provided Authorization Code. Un-Activated SOFTWARE functions exactly the same as Activated SOFTWARE with the exception that a maximum of 10 homes/properties/assets per street will be displayed, calculated and reported.

IDAM Activation Fee*	\$6,000.00
Client Discount	<u>(\$4,250.00)</u>
<b>TOTAL</b>	<b>\$1,750.00</b>

PROFESSIONAL will provide an automated routine to transfer data from CLIENT'S local computer data sources to PROFESSIONAL'S servers over a high speed Internet connection. This automated routine can be scheduled to update data to the website on a regular basis.

C. Portal Hosting and Maintenance.

PROFESSIONAL shall host and maintain of the above described portal for the term of this Agreement.

PROFESSIONAL'S web data server environment includes a redundant/fail over power system, multiple power sources and long term generator power, and multiple entry points for Internet bandwidth from different providers for increased reliability. Services include automated transfer of data updates, mutually agreed upon website improvements and modifications, and regular functionality enhancements through the web hosting period. Services related to connecting to new versions of existing third party databases and services related to connecting to new databases in the event of a change in third party providers are not covered by this Agreement. PROFESSIONAL will also maintain website usage statistics which can be viewed by CLIENT staff through an interface. Certain onsite hardware and software configurations may require additional third party software (not included in this Agreement). The update feature requires CLIENT to maintain a dedicated high speed Internet access. Services also include monitoring of PROFESSIONAL'S web servers on a 24/7 basis; however, because of infrastructure issues beyond the control of PROFESSIONAL'S staff, web services are not guaranteed to be available 24 hours per day, 7 days per week.

*Other Fixed Fee phases of this project may be developed during the course of this agreement. Once the estimates are accepted, an Authorization to Proceed will have to be signed and submitted before work will begin.*

2 Payment for Services.

CLIENT shall compensate PROFESSIONAL for the Services as follows:

\$ <u>1,750</u> (PAID)	May 1, 2014 – April 30, 2015
\$ <u>1,750</u>	May 1, 2015 – April 30, 2016
\$ <u>1,750</u>	May 1, 2016 – April 30, 2017
\$ <u>1,750</u>	May 1, 2017 – April 30, 2018

Invoicing will be done on an annual basis at the beginning of the term unless otherwise specified.

Balances due 30 days after the due date for non-government clients and 60 days after the due date for government clients shall be assessed an interest rate of 1½ % per month (18% per year). CLIENT agrees to pay for any and all costs of collection including, but not limited to interest, lien costs, court costs, expert fees, attorney's fees and other fees or costs involved in or arising out of collecting any unpaid or past due balances, including late fees or penalties. If payment is not received within 30 days of the due date, PROFESSIONAL reserves the right, after giving seven (7) days written notice to CLIENT, to suspend services to CLIENT or to terminate this Agreement.

3 **Terms of Service.** Each party's rights and responsibilities under this Agreement are conditioned upon and subject to the Terms of Service which can be found at <http://schneidercorp.com/termservice/>. By executing this Agreement, CLIENT acknowledges that it has read the above-described Terms of Service and agrees that such Terms of Service are incorporated herein and made a part of this Agreement. PROFESSIONAL reserves the right to update or modify the Terms of Service upon ten (10) days prior notice to CLIENT. Such notice may be provided by PROFESSIONAL to CLIENT by e-mail.

4 **Term, Termination and Renewal.** The initial term of this Agreement shall commence upon the execution of this agreement and terminate on April 30, 2018. If the services provided are for an annual rate and extend for multiple years, PROFESSIONAL will prorate the first year of the agreement to match the fiscal year for the CLIENT, followed by the three consecutive, 12- month periods. This Agreement shall automatically renew for successive terms which consist of a twelve (12) month period, subject to earlier termination as set forth in this Agreement or upon written notification by either party thirty (30) days prior to the end of a term. If, for any reason, this Agreement is terminated prior to the end of a term, any waived or discounted fees or specified promotional items provided by PROFESSIONAL shall be invoiced by PROFESSIONAL and paid by CLIENT.

5 **Assignment.** Neither PROFESSIONAL nor CLIENT shall assign or transfer any rights under or interest in this Agreement without the prior written consent of the other party. Nothing in this paragraph shall, however, prevent PROFESSIONAL from employing consultants or subcontractors to assist in the performance of the Services.

6 **Rights and Benefits.** Nothing in this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than CLIENT and PROFESSIONAL. CLIENT and PROFESSIONAL expressly state there are no third party beneficiaries to this Agreement.

7 **Successors.** This Agreement is binding on the partners, successors, executors, administrators and assigns of both parties.

8 **Applicable Law.** The terms and conditions of this Agreement are subject to the laws of the State of Indiana.

IN WITNESS WHEREOF, the Parties have executed this Agreement by affixing their signatures below.

Pricing is valid through March 31, 2015

PROFESSIONAL:  
The Schneider Corporation

By: \_\_\_\_\_

Print: JEFF CORNUS

Title: EXECUTIVE VICE PRESIDENT

Date: 4/21/2015

CLIENT:  
Taylor County, Florida

By: \_\_\_\_\_

Print: Dustin Hinkel

Title: County Administrator

Date: 4/14/15

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONSIDER APPROVAL OF A MEMORANDUM OF AGREEMENT BETWEEN THE FLORIDA DEPARTMENT OF CORRECTIONS AND THE TAYLOR COUNTY FIRE AND RESCUE DEPARTMENT, AS AGENDAED BY THE COUNTY ADMINISTRATOR

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

**THIS AGREEMENT WAS INITIATED BY THE FLORIDA DEPARTMENT OF CORRECTIONS, REVIEWED BY THE COUNTY ADMINISTRATOR AND THE TAYLOR COUNTY FIRE CHIEF.**

**Recommended Action:**

**APPROVE THE AGREEMENT**

**Fiscal Impact:**

**NONE**

**Budgeted Expense:**

**N/A**

**Submitted By:**

**COUNTY ADMINISTRATOR, 838-3500 X 7**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**

**MEMORANDUM OF AGREEMENT**  
**BETWEEN**  
**THE FLORIDA DEPARTMENT OF CORRECTIONS**  
**AND**  
**TAYLOR COUNTY FIRE AND RESCUE DEPARTMENT**

This Memorandum of Agreement ("Agreement") is between the Florida Department of Corrections ("Department"), and the Taylor County Fire and Rescue Department ("Agency"), which are the parties hereto.

**WITNESSETH**

WHEREAS, this Agreement is entered into for the purpose of establishing and maintaining support during an actual or anticipated emergency/escape at the Department's Taylor Correctional Institution ("Institution").

NOW THEREFORE, subject to controlling law, rules, regulations, or to other governing policies and/or procedures, and in consideration of the mutual interests and understandings expressed herein, the parties agree as follows:

**I. TERM OF AGREEMENT**

This Agreement shall begin on August 14, 2016, or the date on which it is signed by both parties, whichever is later, and shall end at midnight on August 13, 2021. In the event this Agreement is signed by the parties on different dates, the latter date shall control.

This Agreement may be renewed for an additional five (5) year period, after the initial agreement term, upon the same terms and conditions contained herein, and upon agreement of both parties. Exercise of the renewal option is at the Department's sole discretion and shall be conditioned, at a minimum, on the Agency's performance of this Agreement. The Department, if it desires to exercise its renewal option, will provide written notice to the Agency no later than thirty (30) days prior to the Agreement expiration date. The renewal term shall be considered separate and shall require the exercise of a renewal amendment that shall be signed by both parties.

**II. SCOPE OF AGREEMENT**

**A. Overview**

In the event the Institution has reason to believe that an emergency/escape is imminent, the Agency agrees to respond, upon notification, twenty-four hours a day, seven days a week with the following support:

1. Fire suppression and fire equipment;
2. Fire investigation;
3. Contact for ambulance and emergency medical services; and

4. Rescue of inmates/persons who may have become trapped.

In addition, the Agency agrees to provide the following non-emergency service:

1. Fire prevention and safety education.

**B. Joint Responsibilities**

1. Emergency contacts for the Agency, including twenty-four (24) hour contact numbers, are as follows: Dan Cassel, Fire Chief, telephone: station (850) 838-3522 or 911, cellular (850) 295-1141.
2. Emergency contacts of the Institution, including twenty-four (24) hour contact numbers, are as follows: Warden, telephone: (850) 838-8501 or switchboard (850) 838-4000.
3. Restrictions on the provision of services or equipment during emergencies include: Institution and Agency command staff will cooperatively manage an emergency on the Institution property. The Institution and Agency command staff will directly supervise their own participating staff. Also, Agency shall retain at least one fire truck within the city to answer fire calls that may arise during the same time period of the emergency.
4. Reporting locations for the external staging area is the: Administrative Building.
5. Each party shall be responsible for verifying identification of its own staff.
6. Arrangements for key Agency staff to tour the Institution, or otherwise familiarize themselves with potential emergency scenarios at the Institution, will be made upon prior notification to the Warden. All staff responding will be appropriately trained.
7. The Agency staff will be invited to participate in applicable simulations, exercises, or other emergency training at the Institution. Agency staff will be supervised by the Agency's staff in command at all times. At no time material to this Agreement shall Agency staff be considered to be operating under the supervision, direction, or control of the Institution.

**III. FINANCIAL OBLIGATIONS**

The parties acknowledge that this Agreement is not intended to create financial obligations between the parties. However, in the event that costs are incurred as a result of either or both of the parties performing their duties or responsibilities under this Agreement, each party agrees to be responsible for their own costs.

**IV. AGREEMENT MANAGEMENT**

**A. Department's Agreement Administrator**

The Agreement Administrator is responsible for maintaining the official Agreement file, processing any amendments or termination of the Agreement, and maintaining records of all formal correspondence between the parties regarding administration of this Agreement.

The address and telephone number of the Department's Agreement Administrator is:

Operations Manager, Contract Administration  
Bureau of Contract Management and Monitoring  
501 South Calhoun Street  
Tallahassee, Florida 32399-2500  
Telephone: (850) 717-3681  
Fax: (850) 488-7189

**B. Agreement Managers**

The parties have identified the following individuals as Agreement Managers. These individuals are responsible for enforcing performance of the Agreement terms and conditions and shall serve as liaison regarding issues arising out of this Agreement.

<b>FOR THE DEPARTMENT</b>	<b>FOR THE TAYLOR COUNTY FIRE AND RESCUE DEPARTMENT</b>
Richard Comerford	Dan Cassel
Director of Institutional Operations	Fire Chief
501 South Calhoun Street	501 Industrial Park Drive
Tallahassee, Florida 32399-2500	Perry, Florida 32348
Telephone: (850) 717-3037	Telephone: (850) 838-3522 or cell (850) 295-1141
Fax: (850) 413-8184	Fax: (850) 838-3524
E-mail: <a href="mailto:comerford.richard@mail.dc.state.fl.us">comerford.richard@mail.dc.state.fl.us</a>	E-mail: <a href="mailto:dcassel@taylorcountygov.com">dcassel@taylorcountygov.com</a>

**V. REVIEW AND MODIFICATION**

Upon request of either party, both parties will review this Agreement in order to determine whether its terms and conditions are still appropriate. The parties agree to renegotiate terms and conditions hereof if it is mutually determined that significant changes in this Agreement are necessary. There are no obligations to agree by either party.

Modifications to the provisions of this Agreement, with the exception of Section IV., AGREEMENT MANAGEMENT, shall be valid only through execution of a formal written amendment to the Agreement.

**VI. TERMINATION**

This Agreement may be terminated at any time upon the mutual consent of both parties or unilaterally by either party upon no less than thirty (30) calendar days' notice. Notice shall be delivered by express mail or other method whereby a receipt of delivery may be obtained.

In addition, this Agreement may be terminated with 24 hours notice by the Department for any failure of the Agency to comply with the terms of this Agreement or any applicable Florida law.



## VII. OTHER CONDITIONS

### A. Public Records

The Agency agrees to allow the Department and the public access to any documents, papers, letters, or other materials subject to the provisions of Chapter 119 and Section 945.10, Florida Statutes, made or received by the Agency in conjunction with this Agreement. The Agency's refusal to comply with this provision shall constitute sufficient cause for termination of this Agreement.

The parties agree to exchange information and records as permitted by law, policy, and procedure. (For example, Department staff is prohibited from disclosing confidential medical information about offenders under supervision.)

### B. Sovereign Immunity

The Agency and the Department are state agencies or political subdivisions as defined in Section 768.28, Florida Statutes, and agree to be fully responsible for acts and omissions of their own agents or employees to the extent permitted by law. Nothing herein is intended to serve as a waiver of sovereign immunity by either party to which sovereign immunity may be applicable. Further, nothing herein shall be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

### C. Confidentiality

The Agency shall ensure all staff assigned to this Agreement maintains confidentiality with reference to individual participants receiving services in accordance with applicable local, state, and federal laws, rules, and regulations. The Department and the Agency agree that all information and records obtained in the course of providing services under this Agreement shall be subject to confidentiality and disclosure provisions of applicable federal and state statutes and regulations adopted pursuant thereto.

The Agency agrees to keep all Department personnel information (i.e., DC staff telephone numbers, addresses, etc.) strictly confidential and shall not disclose said information to any person, unless released in writing by said Department.

### D. Notices

All notices required or permitted by this Agreement shall be given in writing and by hand-delivery or email to the respective addresses of the parties as set forth in Section IV above. All notices by hand-delivery shall be deemed received on the date of delivery and all notices by email shall be deemed received when they are transmitted and not returned as undelivered or undeliverable. Either party may change the names, addresses, or telephone numbers set forth in Section IV above by written notice given to the other party as provided above.

E. Prison Rape Elimination Act (PREA)

The Agency shall report any violations of the Prison Rape Elimination Act (PREA), Federal Rule 28 C.F.R. Part 115, to the Department of Corrections' Agreement Manager.

F. Cooperation with Inspector General

In accordance with Section 20.055(5), Florida Statutes, the Agency understands and will comply with its duty to cooperate with the Inspector General in any investigation, audit, inspection, review, or hearing.

G. Employee Status

This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Department and Agency are independent contractors under this Agreement and neither is the employee of the other for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The parties shall each retain sole and absolute discretion in the judgment of the manner and means of carrying out their activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of each individual party. Services provided by each party pursuant to this Agreement shall be subject to the supervision of such party. In providing such services, neither party nor its agents shall act as officers, employees, or agents of the other party. The parties agree that they are separate and independent enterprises, and that each has the ability to pursue other opportunities.

This Agreement shall not be construed as creating any joint employment relationship between the Parties and neither party will be liable for any obligation incurred by the other party, including, but not limited to, unpaid minimum wages and/or overtime premiums.

H. Force Majeure

Neither party shall be liable for loss or damage suffered as a result of any delay or failure in performance under this Agreement or interruption of performance resulting directly or indirectly from acts of God, fire, explosions, earthquakes, floods, water, wind, lightning, civil or military authority, acts of public enemy, war, riots, civil disturbances, insurrections, strikes, or labor disputes.

<b>REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK</b>
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IN WITNESS THEREOF, the parties hereto have caused this Agreement to be executed by their undersigned officials as duly authorized.

**FOR THE TAYLOR COUNTY FIRE AND RESCUE DEPARTMENT**

**TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS**

SIGNED  
BY: \_\_\_\_\_

SIGNED  
BY: \_\_\_\_\_

PRINT  
NAME: Dan Cassel

PRINT  
NAME: Jody DeVane

TITLE: Fire Chief

TITLE: Chair

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

FEID# \_\_\_\_\_

**FOR THE DEPARTMENT OF CORRECTIONS**

Approved as to form and legality,  
subject to execution.

SIGNED  
BY: \_\_\_\_\_

SIGNED  
BY: \_\_\_\_\_

NAME: Kelley J. Scott

NAME: Kenneth S. Steely

TITLE: Director, Office of Administration  
Department of Corrections

TITLE: General Counsel  
Department of Corrections

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



Board to receive bids at 6:00 p.m. for the demolition and reconstruction of the home of James Whitehead through the CDBG program.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** Board to receive bids for the demolition and reconstruction of the home of James Whitehead.

**Recommended Action:** The Bid Committee will review the bids and make a recommendation of award to the BOCC for approval at the June 6, 2016 meeting.

**Fiscal Impact:** The project is 100% funded with a CDBG grant.

**Budgeted Expense:** Y/N Not Applicable

**Submitted By:** Melody Cox

**Contact:** Melody Cox

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The County to receive bids for the following CDBG housing project:

**James Whitehead                      19513 S. Jody Morgan                      Demo & Reconstruction**

**The Bid Committee will be: Ronald Vanzant with Jordan & Associates, Jami Boothby, and Melody Cox.**

**Attachments:** Not Applicable

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



Board to hold a public hearing to consider adoption of a resolution approving a right-of-way abandonment petition for an alley in Block 13 of the McLain-Morgan Subdivision in Shady Grove.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** Application from the Shady Grove Primitive Baptist Church to abandon an alley at rear of the Church.

**Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** Danny Griner

**Contact:** building.director@taylorcountygov.com

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The Planning Department received a petition from the Shady Grove Primitive Baptist Church to abandon an alley that runs through Block 13 of the McLain-Morgan Subdivision, at the rear of the Church. The only other affected property owner is Sandra D. Okerlund, who also signed the petition.

A legal notice was advertised in the local paper on Wednesday, April 27, 2016 and individual notice was mailed to all property owners within 500 feet of the petition site.

**Options:**

1. Adopt a resolution approving the petition
2. Deny the petition

**Attachments:**

1. Copy of the application
2. Location map
3. Draft copy of the resolution

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

### RIGHT OF WAY ABANDONMENT PETITION

FEE: \$250.00 DATE: 3/31/16 RECEIPT #: 1429

ROAD NAME: Alley Morgan / Mcleer

PHYSICAL LOCATION: 3775 Alton Wentworth Rd

APPLICANT: Shady Grove Primitive Baptist Church  
site - 3775 Alton Wentworth Rd Shady Grove FL  
ADDRESS: Mail - 603 S/W Eden Way Greenville FL 32331  
PHONE #: 850-295-4141

### ADJOINING PROPERTY OWNER(S)

NAME: SANDRA DENSE OKERLUND SIGNATURE: Sandra Dense Okerlund

ADDRESS: 11842 Mcleer St PHONE: 417 366-2899

NAME: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

NAME: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

NAME: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

### PETITION TYPE

Plat: \_\_\_\_\_ Portion of plat: \_\_\_\_\_ Right-of-way: \_\_\_\_\_ Public easement: \_\_\_\_\_

Public interest in private right-of-way: \_\_\_\_\_

ATTACH COMPLETE LEGAL DESCRIPTION OF PORTION OF ROAD TO BE CLOSED.

ATTACH LEGAL DESCRIPTION OF EACH PORTION OF ROAD THAT WILL GO TO EACH ADJOINING PROPERTY OWNER.

ATTACH MINIMUM 8" X 11" OR 11" X 17" DRAWING CLEARLY SHOWING THE LOCATION OF THE PETITION SITE IN RELATION TO THE NEAREST PUBLIC RIGHT-OF-WAY AND AFFECTED PROPERTIES.

ATTACH A STATEMENT DETAILING THE RELEVANT REASONS IN SUPPORT OF THE REQUEST AND GRANTING OF THE PETITION.

#### STATEMENT

To the best of the petitioner's knowledge, the granting of the petition would not affect the ownership or right of convenient access of persons owning other property in the area or subdivision:

SIGNATURE: Elder Amy Blanton

#### NOTE

ACCESS TO WATER: no right-of-way, road, street or public accessway giving access to any publicly accessible waters in the County shall be closed, vacated or abandoned, except in those instances wherein the:

1. Right-of-way does not benefit the public and/or there is no adequate parking to facilitate the use of the right-of-way and it is not a burden upon the county; or
2. Petitioner offers to trade or give to the County comparable land for a right-of-way, road, street or public accessway to give access to the same body of water, such access to be of such condition as not to work a hardship to the users thereof, the reasonableness of the distance and comparable land being left to the direction of the Board of County Commissioners.

SUBMITTED BY: Jim Willoughby For Shady Grove Primitive Baptist Church  
Print Name

SIGNATURE: Jim L. Willoughby



ALTON WENTWORTH

SLAUGHTER ST

CHARLES HOLDEN

GARDEN ST

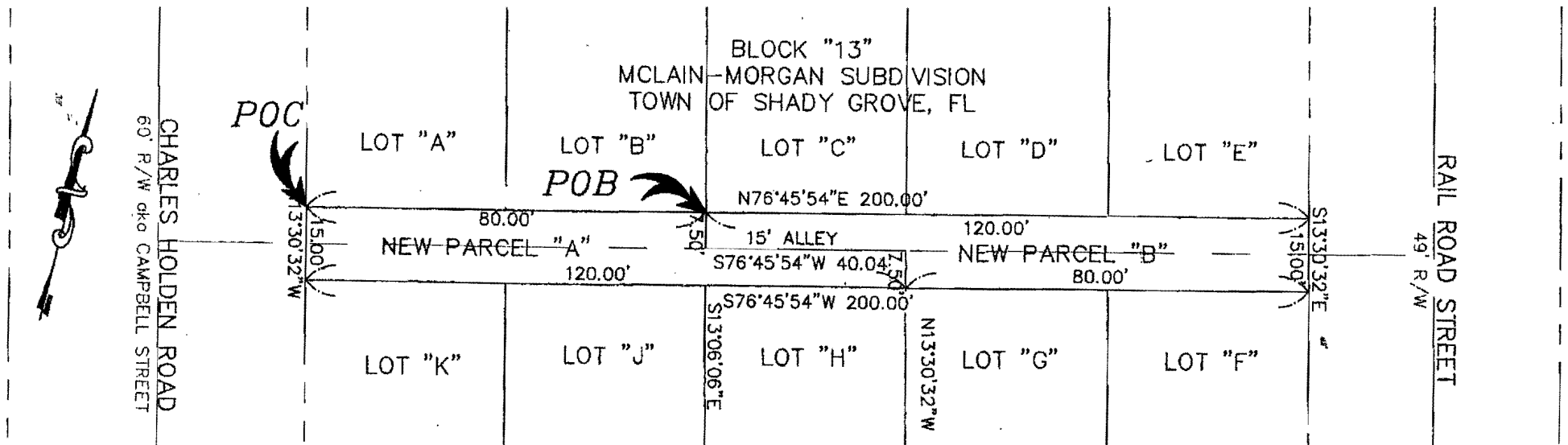
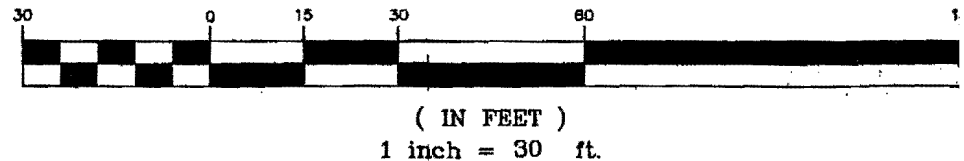
221

ALLEY CLOSING  
SITE



Map of Sketch of Description  
Lying in Section 28,  
Township 02 South, Range 07 East,  
Taylor County, Florida  
for  
Shady Grove Primitive Baptist Church

GRAPHIC SCALE



DESCRIPTION OF ALLEY IN BLOCK 13,

A parcel of land, being the alley in Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, being in Section 28, Township 02 South, Range 07 East, Taylor County, Florida and more particularly described as follows:

Begin at the Southwest corner of Lot "A" of Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, and run North 76 degrees 45 minutes 54 seconds East along the north right of way line of a 15 foot alley, a distance of 200.00 feet to the Southeast corner of Lot "E" of said subdivision; thence run South 13 degrees 30 minutes 32 seconds East along the west right of way line of Rail Road Street, a distance of 15.00 feet to the Northeast corner of Lot "F"; thence run South 76 degrees 45 minutes 54 seconds West along the south right of way line of said 15 foot alley, a distance of 200.00 feet to the Northwest corner of Lot "K"; thence run North 13 degrees 30 minutes 32 seconds West along the east right of way of Charles Holden Road a distance of 15.00 feet to the Point of Beginning.

DESCRIPTION OF ALLEY IN BLOCK 13,(NEW PARCEL "A")

A parcel of land, being a part of the alley in Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, being in Section 28, Township 02 South, Range 07 East, Taylor County, Florida and more particularly described as follows:

Begin at the Southwest corner of Lot "A" of Block 13 of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida and run North 76 degrees 45 minutes 54 seconds East along the north right of way line of a 15 foot alley, a distance of 80.00 feet to the Southeast corner of Lot "B" of said subdivision; thence run South 13 degrees 14 minutes 06 seconds East, a distance of 7.50 feet to a point on the centerline of said 15 foot alley; thence run North 76 degrees 45 minutes 54 seconds East along said centerline, a distance of 40.04 feet; thence run South 13 degrees 30 minutes 32 seconds East, a distance of 7.50 feet to the Northeast corner of Lot "H" of said subdivision; thence run South 76 degrees 45 minutes 54 seconds West along the south right of way of said 15 foot alley, a distance of 120.00 feet to the Northwest corner of Lot "K"; thence run North 13 degrees 30 minutes 32 seconds West,

DESCRIP

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## **RESOLUTION**

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

1. That, pursuant to the Notice of Proceedings for Closing of Streets duly published according to law, proof of publication of which is attached hereto and made a part hereof, a hearing was duly held at 6:05 o'clock p.m. on the 17<sup>th</sup> day of May, A.D. 2016, to consider and determine whether or not the County would vacate, abandon, discontinue, and close certain roads in Taylor County, Florida, more particularly described in the proof of publication attached hereto. At the time and place set for said hearing, all persons interested were given the opportunity to be heard. The Board of County Commissioners of Taylor County, Florida, determined that the proposed action of vacating, abandoning, discontinuing, and closing certain roads herein more particularly described will not deprive any person of a reasonable means of ingress and egress to his premises and will not materially interfere with the County's road system.

2. That, the certain roads herein described be, and the same is hereby, vacated, abandoned, and discontinued and the Board of County Commissioners hereby renounces and disclaims any right of the County and public in and to any land or interest therein contained in the certain roads in Taylor County, Florida, more particularly described as:

### **DESCRIPTION OF ALLEY IN BLOCK 13,**

A parcel of land, being the alley in Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, being in Section 28, Township 02 South, Range 07 East, Taylor County, Florida and more particularly described as follows:

Begin at the Southwest corner of Lot "A" of Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, and run North 76 degrees 45 minutes 54 seconds East along the north right of way line of a 15 foot alley, a distance of 200.00 feet to the Southeast corner of Lot "E" of said subdivision; thence run South 13

degrees 30 minutes 32 seconds East along the west right of way line of Rail Road Street, a distance of 15.00 feet to the Northeast corner of Lot "F"; thence run South 76 degrees 45 minutes 54 seconds West along the south right of way line of said 15 foot alley, a distance of 200.00 feet to the Northwest corner of Lot "K"; thence run North 13 degrees 30 minutes 32 seconds West along the east right of way of Charles Holden Road a distance of 15.00 feet to the Point of Beginning.

3. This resolution shall take effect when the original hereof, together with a copy of the proof of publication of the adopted Resolution, has been filed with the Clerk of the Circuit Court for recording in the Public Records of Taylor County, Florida.

DULY ADOPTED in regular session, this 17<sup>th</sup> day of May, A.D., 2016.

BOARD OF COUNTY COMMISSIONERS  
TAYLOR COUNTY, FLORIDA

(Seal)

By: \_\_\_\_\_  
Jody DeVane, Chairman

ATTEST:

\_\_\_\_\_  
Annie Mae Murphy, Clerk

APPROVED AS TO FORM

\_\_\_\_\_  
Conrad C. Bishop, Jr, County Attorney

**NOTICE OF PROCEDURES FOR THE  
CLOSING OF STREETS,  
THOROUGHFARES AND ALLEYS  
TO WHOM IT MAY CONCERN:**

You will take notice that the Board of County Commissioners of Taylor County, Florida, upon the petition of certain of the adjacent landowners to hereinafter described property, will at 6:05 p.m. on the 17th day of May, 2016 at the Taylor County Administrative Complex, 201 East Green Street, Perry, Florida, 32347, consider and determine whether the County will vacate, abandon, close and will renounce and disclaim any and all right of the County and public in and to all streets, thoroughfares and alleys which run over, upon or through the following described lots, blocks, pieces or parcels of land, lying and being in Taylor County, Florida, and described as follows:

**DESCRIPTION:**

**DESCRIPTION OF ALLEY IN BLOCK 13,**

A parcel of land, being the alley in Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, being in Section 28, Township 02 South, Range 07 East, Taylor

**LEGALS**



County, Florida, and more particularly described as follows: Begin at the Southwest corner of Lot "A" of Block 13, of the MCLAIN-MORGAN SUBDIVISION of the Town of Shady Grove, Florida, and run North 76 degrees 45 minutes 54 seconds East along the north right of way line of a 15 foot alley, a distance of 200.00 feet to the Southeast corner of Lot "E" of said subdivision, thence run South 13 degrees 30 minutes 32 seconds East along the west right of way line of Rail Road Street, a distance of 15.00 feet to the Northeast corner of Lot "F", thence run South 76 degrees 45 minutes 54 seconds West along the south right of way line of said 15 foot alley, a distance of 200.00 feet to the Northwest corner of Lot "K", thence run North 13 degrees 30 minutes 32 seconds West along the east right of way of Charles Holden Road a distance of 15.00 feet to the Point of Beginning.

A copy of the petition is available to the public at the Planning Department of Taylor County during regular business hours.

Notice is also given pursuant to Florida Statute 286.105, that any persons deciding to appeal any matter considered at this public hearing 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.

This hearing may be continued from time to time as may be necessary.

This Notice shall be mailed to property owners within 500 feet of the property directly affected and whose address is known by reference to the latest approved ad valorem tax roll.

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONDUCT A PUBLIC HEARING AT 6:10 P.M., OR AS SOON THEREAFTER AS POSSIBLE, TO HEAR A REQUEST TO CHANGE THE NAME OF TOWER ROAD TO CC ROAD.

**MEETING DATE REQUESTED:**

**MAY 17, 2016**

**Statement of Issue:**        **THIS REQUEST CAME FROM THE PUBLIC**

**Recommended Action:**

**Fiscal Impact:**            **MINIMAL**

**Budgeted Expense:**

**Submitted By:**            **COUNTY ADMINISTRATOR 850-838-3500 X 7**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**

**NOTICE  
OF PUBLIC HEARING  
ON THE REQUEST  
TO CHANGE THE NAME OF  
TOWER ROAD TO CC ROAD**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners of Taylor County, Florida, will hold a Public Hearing on **TUESDAY, MAY 17, 2016, at 6:10 P.M.** or as near thereafter as it can be, to hear a request to change the name of Tower Road to CC Road.

This Public Hearing will be held at the Taylor County Administrative Annex, Taylor County Courthouse Annex, Old Post Office Building, 201 East Green Street in Perry, Florida.

All members of the public are welcome to attend.

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

DATED this 25<sup>th</sup>. day of April, 2016, by ANNIE MAE MURPHY, Clerk of the Circuit Court and Clerk of the Board of County Commissioners of Taylor County, Florida.

**LEGAL**

**1 ISSUE**

**WEDNESDAY, MAY 4, 2016**

**BILL T.C.B.C.C.**

16

**TAYLOR COUNTY,  
FLORIDA**

**ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended September 30, 2015**

**TAYLOR COUNTY, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
For the Fiscal Year Ended September 30, 2015  
**TABLE OF CONTENTS**

	<b>PAGE NO.</b>
<b>INTRODUCTORY SECTION</b>	
List of Principal Officials	6
<b>COUNTY-WIDE FINANCIAL REPORT</b>	
Independent Auditor's Report	8
Management's Discussion and Analysis	11
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	19
Statement of Activities	21
Governmental Funds - Balance Sheet	22
Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Net Position - Proprietary Fund	25
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	26
Statement of Cash Flows - Proprietary Fund	27
Combining Statement of Fiduciary Net Position - Agency Funds	28
Notes to Financial Statements	29



**TAYLOR COUNTY, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
For the Fiscal Year Ended September 30, 2015  
**TABLE OF CONTENTS**

**REQUIRED SUPPLEMENTARY INFORMATION**

	<b>PAGE NO.</b>
General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	68
Road and Bridge Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	69
Municipal Services Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	70
Hospital Sales Tax Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	71
Solid Waste Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	72
Sheriff Operating Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	73
Tax Collector Operating Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	74
Hospital Debt Service Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	75
Secondary Road Projects Fund - Statement of Revenues, and Changes in Fund Balance - Budget and Actual	76
Schedule of County's Proportionate Share of the Net Pension Liability	77
Schedule of the County's Contributions Florida Retirement System	78
Notes to Required Supplementary Information	79

**COMBINING STATEMENTS**

Nonmajor Governmental Funds - Combining Balance Sheet	83
Nonmajor Governmental Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	85

**TAYLOR COUNTY, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
For the Fiscal Year Ended September 30, 2015  
**TABLE OF CONTENTS**

<b>COMPLIANCE SECTION</b>	<b>PAGE NO.</b>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	88
Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major State Financial Assistance Project and on Internal Control Over Compliance in Accordance with Chapter 10.550 Rules of the Auditor General	90
Schedule of Expenditures of Federal Awards and State Financial Assistance	92
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	94
Schedule of Findings	95
Management Letter	96
Independent Accountant's Report	99

## INTRODUCTORY SECTION

**TAYLOR COUNTY, FLORIDA**  
**LIST OF PRINCIPAL OFFICIALS**

**Board of County Commissioners**

District I	Malcolm Page
District II	Jim Moody
District III	Jody DeVane
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	Mark Wiggins
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## COUNTY-WIDE FINANCIAL REPORT



**Powell & Jones**  
Certified Public Accountants

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

1359 S.W. Main Blvd.  
Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504  
admin@powellandjonescpa.com

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida, as of and for the fiscal year ended September 30, 2015, which collectively comprise Taylor County, Florida's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express 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 from material misstatement.

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

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

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Taylor County, Florida as of September 30, 2015, and the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 17, the budgetary comparison information on pages 70 through 78 and the pension schedules on pages 79 through 80 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

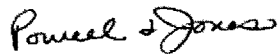
### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Taylor County, Florida's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by *10.550 Rules of the State of Florida, Office of the Auditor General*; and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards and State Financial Assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2016, on our consideration of Taylor County, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering Taylor County, Florida's internal control over financial reporting and compliance.



POWELL & JONES  
Certified Public Accountants  
April 12, 2016



**TAYLOR COUNTY, FLORIDA**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended September 30, 2015**

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, 2015. 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, 2015.

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

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### **Government-wide financial statements**

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

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

The **statement of activities** presents information on all revenues and expenses of the County and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the County. To assist in understanding the County's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the County include public safety, physical

environment, transportation, economic environment, human services, culture and recreation, and general government services. Business-type activities financed by user charges include the airport fuel operation.

### **Fund financial statements**

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

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

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

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

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

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

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

### **Notes to the financial statements**

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

## FINANCIAL HIGHLIGHTS

Total assets of the County exceeded total liabilities by \$94,995,702 (net position). Unrestricted net position for governmental activities was \$6,126,958 and for business-type activities was \$161,851. Governmental Activities restricted net position was \$4,570,213, and was \$-0- for Business-type Activities.

Total net position decreased by \$10,506,225. Of that amount, \$(10,546,970) is attributable to Governmental Activities and \$40,745 is attributable to Business-type Activities. This decrease is due to an decrease in capital grant revenue and the implementation of GASB 68, which requires employers participating in cost-sharing defined benefit pension plans to report their proportionate share of the total net pension liability and deferred inflow/outflows of resources for the plan on their government-wide statements. The proportionate share prior period adjustment was \$7,825,098 in the governmental funds and \$3,249 in the proprietary funds.

Governmental Activities revenues decreased \$2,315,924 to \$23,809,452. This 8.9% net decrease in revenue was primarily attributable to an decrease in grant revenue from the prior year. Governmental Activities expenses increased by \$1,021,854 to \$26,531,324. This increase in expenses of 4% was primarily due to inflation and budgetary fiscal management.

Business-type activities operating revenues decreased 34% to \$166,020, while business-type expenses decreased 46% to \$122,195. The fund experienced a net income of \$43,994, representing a \$19,110 increase from 2014 net income of \$24,884.

## FINANCIAL ANALYSIS OF THE COUNTY

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At September 30, 2015, the assets of the County exceed liabilities by \$94,995,702.

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

### September 30, 2015 and 2014

	Governmental Activities	Business-type Activities	Total Government 2015	2014
<b>Assets</b>				
Current assets	\$ 19,981,623	\$ 165,961	\$ 20,147,584	\$ 26,246,724
Restricted assets	312,771	-	312,771	505,373
Non-current assets	89,795,730	61,594	89,857,324	93,592,950
Total assets	110,090,124	227,555	110,317,679	120,345,047
<b>Deferred Outflows of Resources</b>	2,463,827	1,023	2,464,850	-
<b>Liabilities</b>				
Current liabilities (payable from current assets)	1,792,579	1,061	1,793,640	2,180,817
Current liabilities (payable from restricted assets)	1,154,265	-	1,154,265	591,268
Noncurrent liabilities	12,518,099	3,203	12,521,302	12,071,035
Total liabilities	15,464,943	4,264	15,469,207	14,843,120
<b>Deferred Inflows of Resources</b>	2,316,751	869	2,317,620	-
<b>Net Position</b>				
Net position invested in capital assets, net of related debt	84,075,086	61,594	84,136,680	81,539,715
Net position, restricted	4,570,213	-	4,570,213	4,336,261
Net position, unrestricted	6,126,958	161,851	6,288,809	19,625,951
<b>Total Net Position</b>	<b>\$ 94,772,257</b>	<b>\$ 223,445</b>	<b>\$ 94,995,702</b>	<b>\$ 105,501,927</b>

89% of the County's net position reflects its investment in capital assets (land, buildings and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 5% of the County's net position represents resources that are dedicated or subject to restrictions on how they may be used. The remaining balance of unrestricted net position \$6,288,809 may be used to meet the government's ongoing obligations to citizens and creditors.

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

**Changes in Net Position**  
**Fiscal Years Ended September 30, 2015 and 2014**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total Government 2015</b>	<b>2014</b>
<b>Revenues:</b>				
<b>Program Revenues</b>				
Charges for services	\$ 3,553,349	\$ 166,020	\$ 3,719,369	\$ 3,807,680
Operating grants/contributions	1,242,471	-	1,242,471	833,622
Capital grants/contributions	788,196	-	788,196	4,068,173
<b>General Revenues</b>				
Property taxes	10,242,543	-	10,242,543	9,981,095
Sales and use taxes	3,277,283	-	3,277,283	3,284,295
Franchise fees	13,630	-	13,630	24,947
Communications surtax	113,024	-	113,024	108,342
State shared revenues	4,173,032	-	4,173,032	3,923,999
Other	405,924	169	406,093	345,426
<b>Total revenues</b>	<b>23,809,452</b>	<b>166,189</b>	<b>23,975,641</b>	<b>26,377,579</b>
<b>Expenses:</b>				
General government	5,014,703	-	5,014,703	4,494,196
Public safety	8,120,216	-	8,120,216	8,051,270
Physical environment	1,773,816	-	1,773,816	1,489,188
Transportation	7,281,220	122,195	7,403,415	7,420,560
Economic environment	836,853	-	836,853	727,299
Human services	1,294,747	-	1,294,747	1,383,016
Culture/recreation	900,876	-	900,876	901,089
Court-related	771,931	-	771,931	718,066
Interest on long-term debt	536,962	-	536,962	552,105
<b>Total expenses</b>	<b>26,531,324</b>	<b>122,195</b>	<b>26,653,519</b>	<b>25,736,789</b>
<b>Increase (decrease) in net position</b>	<b>(2,721,872)</b>	<b>43,994</b>	<b>(2,677,878)</b>	<b>640,790</b>
<b>Beginning net position</b>	<b>105,319,227</b>	<b>182,700</b>	<b>105,501,927</b>	<b>104,861,137</b>
<b>Prior period adjustment</b>	<b>(7,825,098)</b>	<b>(3,249)</b>	<b>(7,828,347)</b>	<b>-</b>
<b>Ending net position</b>	<b>\$ 94,772,257</b>	<b>\$ 223,445</b>	<b>\$ 94,995,702</b>	<b>\$ 105,501,927</b>

Property taxes provide 43% of the revenues for Governmental Activities, while state shared revenues provide 18%, and sales and use taxes provide 14%. Most of the Governmental Activities resources are spent for Public Safety (31%), General Government (19%), Human Services (5%), Transportation (27%), and Physical Environment (7%).

## **FUND FINANCIAL INFORMATION**

### **Governmental Funds**

#### **General Fund**

The County's General Fund is the main operating fund of the County. It is used to account for all financial resources that are not restricted by State or Federal laws, County ordinances or other externally imposed requirements. As of September 30, 2015, total assets were \$10,721,503 and total liabilities were \$824,351. The ending fund balance was \$9,897,152. \$1,319,103 of the ending fund balance is assigned or restricted for specific identified purposes. \$8,361,577 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, 2015, total revenue, \$13,545,292 exceeded total expenditures of \$5,823,225, by \$7,722,067. In addition, \$8,029,067 was also transferred to constitutional officers to fund their budgets and \$278,208 to other funds for operational costs. Total transfers in from other funds was \$32,746. The net decrease in the fund balance in the General Fund was, \$552,462.

During the fiscal year, the County amended and increased the General Fund budget by \$1,465,340. The County budgeted ad valorem taxes at 95% of the total tax levy, as allowed by State law; actual collections were 97%.

#### **Other Governmental Funds**

Financial highlights of selected other County funds follow:

The *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 \$2,270,676 in the 2015 fiscal year, reflecting a 2% decrease from the prior fiscal year's \$2,328,610.

The *Municipal Services Taxing Unit (MSTU) Fund* is used to account for the provision of fire services, building and planning services, animal control and code enforcement. The primary source of funds, 83%, is ad valorem taxes. 85% 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, 2015, expenditures exceeded revenue by \$494,387. Operational costs of the County Road Department increased by \$39,219 while capital expenditures increased by \$1,614. Gas tax revenue increased at a rate of 7%. Secondary road paving funds are utilized for funding shortfalls in the road and bridge operations fund. \$187,553 was transferred in the 2015 fiscal year which would otherwise been available for road paving. \$262,430 was also transferred in from the General Fund.

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 3% (\$24,697). No funds were expended for road paving projects in 2015 as compared to \$580,577 in 2014. \$187,553 was also transferred to the Road and Bridge Fund. This fund had a fund balance of \$1,525,139 at the end of the 2015 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 17.3% of total expenditures of the governmental activities. Expenditures total \$6,052,711 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, 2015, were \$227,555 total liabilities were \$4,264, and net position was \$223,445. Operating revenue was \$166,189. Operating expenses were \$122,195. Net income was \$43,994.

### **CAPITAL ASSETS ACTIVITY**

The County's capital assets for its governmental and business-type activities as of September 30, 2015, is \$89,857,324 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure, and construction in progress, net of depreciation.

Capital Assets				
	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets				
Land and improvements	\$ 22,894,782	\$ 467,239	\$ -	\$ 23,362,021
Construction in progress	1,387,294	1,107,558	-	2,494,852
Infrastructure	87,607,978	27,300	-	87,635,278
Buildings	27,844,572	104,022	-	27,948,594
Equipment	15,164,350	1,232,645	(327,213)	16,069,782
Sheriff equipment	2,419,070	369,427	(207,093)	2,581,404
Total capital assets	157,318,046	3,308,191	(534,306)	160,091,931
Less accumulated depreciation				
Board of County Commissioners	(62,084,406)	(6,872,573)	326,424	(68,630,555)
Sheriff	(1,702,301)	(152,622)	189,277	(1,665,646)
Total accumulated depreciation	(63,786,707)	(7,025,195)	515,701	(70,296,201)
Governmental activities capital assets, net	\$ 93,531,339	\$ (3,717,004)	\$ (18,605)	\$ 89,795,730
<b>Business type activities:</b>				
Equipment	\$ 123,984	\$ -	\$ -	\$ 123,984
Less accumulated depreciation	(62,373)	(17)	-	(62,390)
Business activities capital assets, net	\$ 61,611	\$ (17)	\$ -	\$ 61,594

The decrease of \$(3,735,626) from the prior year is primarily attributable to infrastructure 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. In August, 2015, the County fully repaid these bonds through issuance of a bank loan in the amount of \$5,586,000 and utilization of cash reserves. The new loan is repayable over five years.

The County also owed \$134,644 on capital leases for outdoor sports and park capital improvements.

## **OTHER FINANCIAL INFORMATION**

### **Economic Factors and Next Year's Budget**

- The unemployment rate for the County for 2015 was 6.6%. Although this represents a decrease from the prior fiscal year, the rate for the County was higher than the statewide rate of 5.6%.
- The per capita income for the County in 2015 was \$27,944, 35% less than the statewide average of \$44,737.
- The County-wide ad valorem tax millage rate for the County remained at 7.0113 for 2015. Due to a stability in property values county-wide, this created a revenue increase of \$215,635. As a fiscally constrained county, Taylor County received a distribution of \$479,067 from the State to help offset this reduction in property tax revenue. It is hopeful that the "offset" will continue in the future.

## **REQUEST FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**



**TAYLOR COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION**  
**September 30, 2015**

	Governmental Activities	Business - type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,445,302	\$ 101,237	\$ 6,546,539
Accounts receivable - net	80,497	-	80,497
Due from agency funds	100,994	-	100,994
Due from other governmental units	1,764,052	-	1,764,052
Inventories	217,743	64,724	282,467
Investments	11,154,947	-	11,154,947
Prepaid expenses	218,088	-	218,088
Total current assets	<u>19,981,623</u>	<u>165,961</u>	<u>20,147,584</u>
Restricted assets:			
Investments	312,771	-	312,771
Total restricted assets	<u>312,771</u>	<u>-</u>	<u>312,771</u>
Noncurrent assets:			
Capital assets - net	89,795,730	61,594	89,857,324
Total assets	<u>110,090,124</u>	<u>227,555</u>	<u>110,317,679</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Share of pension plan deferred outflows	<u>2,463,827</u>	<u>1,023</u>	<u>2,464,850</u>
<b>LIABILITIES</b>			
Current liabilities (payable from current assets):			
Accounts payable	999,693	986	1,000,679
Accrued wages	45,258	-	45,258
Due to agency funds	5,115	-	5,115
Unearned revenues	125,227	-	125,227
Accrued compensated absences	102,472	-	102,472
Capital leases - current portion	71,411	-	71,411
Pension liability	426,392	-	426,392
Other current liabilities	17,011	75	17,086
Total current liabilities (payable from current assets)	<u>1,792,579</u>	<u>1,061</u>	<u>1,793,640</u>
Current liabilities (payable from restricted assets)			
Landfill postclosure costs	72,265	-	72,265
Bonds payable - current portion	1,082,000	-	1,082,000
Total current liabilities (payable from restricted assets)	<u>1,154,265</u>	<u>-</u>	<u>1,154,265</u>
Noncurrent liabilities			
Accrued compensated absences	663,790	-	663,790
Capital leases - long-term portion	63,233	-	63,233
Note payable	4,504,000	-	4,504,000
Pension plan liability	7,287,076	3,203	7,290,279
Total long-term liabilities	<u>12,518,099</u>	<u>3,203</u>	<u>12,521,302</u>
Total liabilities	<u>15,464,943</u>	<u>4,264</u>	<u>15,469,207</u>

(Continued)

**TAYLOR COUNTY, FLORIDA**

**STATEMENT OF NET POSITION**

**September 30, 2015**

	<u>Governmental Activities</u>	<u>Business - type Activities</u>	<u>Total</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Payments in lieu of taxes	\$ 223,083	\$ -	\$ 223,083
Share of pension plan deferred inflows	2,093,668	869	2,094,537
	<u>2,316,751</u>	<u>869</u>	<u>2,317,620</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	\$ 84,075,086	\$ 61,594	\$ 84,136,680
Restricted:	4,570,213	-	4,570,213
Unrestricted	6,126,958	161,851	6,288,809
Total net position	<u>\$ 94,772,257</u>	<u>\$ 223,445</u>	<u>\$ 94,995,702</u>

See notes to financial statements.

See notes to financial statements.

# TAYLOR COUNTY, FLORIDA

## STATEMENT OF ACTIVITIES For the Fiscal Year Ended September 30, 2015

Functions/Programs	Program Services				Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities
<b>Governmental Activities</b>						
General government	\$ 5,014,703	\$ 1,109,368	\$ 195,549	\$ -	\$ (3,709,786)	\$ -
Public safety	8,120,216	389,363	382,278	-	(7,348,575)	-
Physical environment	1,773,816	1,175,638	90,410	51,780	(455,988)	-
Transportation	7,281,220	110,574	51,992	332,505	(6,786,149)	-
Economic environment	836,853	-	266,715	-	(570,138)	-
Human services	1,294,747	25,718	29,830	-	(1,239,199)	-
Culture/recreation	900,876	144,875	153,479	403,911	(198,611)	-
Court-related	771,931	597,813	72,218	-	(101,900)	-
Interest on long-term debt	536,962	-	-	-	(536,962)	-
Total governmental activities	26,531,324	3,553,349	1,242,471	788,196	(20,947,308)	-
<b>Business - type activities</b>						
Transportation						
Airport	122,195	166,020	-	-	-	43,825
Total government	\$ 26,653,519	\$ 3,719,369	\$ 1,242,471	\$ 788,196	(20,947,308)	43,825
General revenues						
Ad valorem taxes					10,242,543	-
Sales and use taxes					3,277,283	-
Communications service tax					113,024	-
Franchise fees					13,630	-
Federal and state shared revenue					4,173,032	-
State payments in lieu of taxes					15,655	-
Interest					47,184	169
Miscellaneous					343,085	-
Total general revenue and transfers					18,225,436	169
Change in net position					(2,721,872)	43,994
Net position beginning of year					105,319,227	182,700
Prior period adjustment					(7,825,098)	(3,249)
Net position end of year					\$ 94,772,257	\$ 223,445

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
September 30, 2015**

	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		
<b>ASSETS</b>											
Cash	\$ 1,616,509	\$ 109,370	\$ 334,463	\$ 1,750,460	\$ 195,772	\$ 509,886	35,454	\$ 725	\$ 21,353	\$ 1,871,321	\$ 6,445,302
Accounts receivable	7,187	1,816	-	-	2,670	25,315	-	-	-	43,610	80,497
Due from other funds	479,700	688,088	16,778	-	7,327	-	-	-	-	113,082	1,303,975
Due from other governmental units	890,902	140,381	29,366	239,187	5,755	-	-	-	79,569	378,902	1,764,052
Inventories	-	217,743	-	-	-	-	-	-	-	-	217,743
Investments	7,510,733	177,094	1,037,780	71,941	331,907	-	-	35	1,631,664	706,564	11,467,718
Prepaid expenses	216,472	-	1,616	-	-	-	-	-	-	-	218,088
<b>Total assets</b>	<b>\$ 10,721,503</b>	<b>\$ 1,334,491</b>	<b>\$ 1,418,983</b>	<b>\$ 2,061,588</b>	<b>\$ 543,331</b>	<b>\$ 535,200</b>	<b>\$ 35,454</b>	<b>\$ 760</b>	<b>\$ 1,732,586</b>	<b>\$ 3,113,479</b>	<b>\$ 21,497,375</b>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>LIABILITIES</b>											
Accounts payable	\$ 359,593	\$ 84,473	18,585	\$ 206	\$ 28,975	\$ 181,272	\$ -	\$ -	\$ 4,811	\$ 321,778	\$ 999,693
Accrued wages	16,461	13,141	11,654	-	4,180	-	-	-	-	822	46,258
Accrued compensated absences	33,590	38,311	23,190	-	7,381	-	-	-	-	-	102,472
Due to other funds	397,205	17,676	40,073	-	-	353,309	33,554	-	202,636	163,643	1,208,096
Unearned revenues	4,210	-	-	-	-	-	-	-	-	121,017	125,227
Other current liabilities	14,292	-	-	-	-	619	1,900	-	-	200	17,011
<b>Total liabilities</b>	<b>824,351</b>	<b>153,601</b>	<b>93,502</b>	<b>206</b>	<b>40,536</b>	<b>535,200</b>	<b>35,454</b>	<b>-</b>	<b>207,447</b>	<b>607,460</b>	<b>2,497,757</b>
<b>FUND BALANCES</b>											
Nonspendable	216,472	217,743	1,616	-	-	-	-	-	-	-	435,831
Restricted	694,630	963,147	-	-	-	-	-	-	1,525,139	1,387,397	4,570,213
Assigned	624,573	-	1,323,865	2,061,382	502,795	-	-	760	-	1,118,622	5,631,997
Unassigned	8,361,577	-	-	-	-	-	-	-	-	-	8,361,577
<b>Total fund balances</b>	<b>9,897,152</b>	<b>1,180,890</b>	<b>1,325,481</b>	<b>2,061,382</b>	<b>502,795</b>	<b>-</b>	<b>-</b>	<b>760</b>	<b>1,525,139</b>	<b>2,506,019</b>	<b>18,999,618</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,721,503</b>	<b>\$ 1,334,491</b>	<b>\$ 1,418,983</b>	<b>\$ 2,061,588</b>	<b>\$ 543,331</b>	<b>\$ 535,200</b>	<b>\$ 35,454</b>	<b>\$ 760</b>	<b>\$ 1,732,586</b>	<b>\$ 3,113,479</b>	

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

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

89,795,730

Long-term liabilities, including a note payable of (\$5,586,000), capital leases and notes payable of (\$134,644), compensated absences of (\$663,790), and landfill postclosure costs of (\$72,265) and pension liability of (\$7,713,468) are not due and payable in the current period and therefore are not reported

(14,170,167)

Deferred inflows of resources

147,076

Net position of governmental activities

\$ 94,772,257

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, 2015**

	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	
<b>REVENUES</b>										
Taxes	\$ 9,175,724	\$ 775,779	\$ 1,179,842	\$ 2,270,676	\$ 13,630	\$ -	\$ -	\$ -	\$ -	\$ 230,827
Licenses and permits	-	210	145,109	-	-	-	-	-	-	145,319
Intergovernmental	3,628,891	757,870	66,433	-	15,513	-	-	-	917,215	885,226
Charges for services	296,589	-	8,928	-	-	49,511	769,553	-	-	635,793
Fines and forfeitures	20,186	-	-	-	-	-	-	-	-	172,587
Miscellaneous	295,759	124,845	11,413	4,066	-	45,815	-	-	5,667	70,789
Special assessments	105,282	-	-	-	1,029,140	-	-	-	-	53,600
Interest	22,861	911	2,701	11,340	1,311	-	1,568	1,070	2,616	2,806
<b>Total revenues</b>	<b>13,545,292</b>	<b>1,659,615</b>	<b>1,414,426</b>	<b>2,286,082</b>	<b>1,059,594</b>	<b>95,126</b>	<b>771,121</b>	<b>1,070</b>	<b>925,498</b>	<b>2,061,628</b>
<b>EXPENDITURES</b>										
<b>Current expenditures</b>										
General government	1,728,323	-	39,184	825	-	-	1,009,856	-	-	1,930,443
Public safety	1,020,400	-	1,143,532	-	-	5,749,465	-	-	-	46,391
Physical environment	483,275	56,948	5,537	-	1,007,382	-	-	-	-	183,625
Transportation	70,700	1,892,554	-	-	-	-	-	-	30,374	65,145
Economic environment	308,323	-	-	-	-	-	-	-	-	528,835
Human services	577,902	-	155,687	79,856	-	-	-	-	-	-
Culture / recreation	565,116	-	-	-	-	-	-	-	-	1,656
Court-related	97,442	-	-	-	-	-	-	-	-	664,594
<b>Capital outlay</b>										
General government	35,890	-	3,337	-	-	-	17,776	-	-	74,208
Public safety	36,715	-	7,248	-	-	303,246	-	-	-	57,462
Physical environment	51,780	-	-	-	15,036	-	-	-	-	9,412
Transportation	-	204,500	-	-	-	-	-	-	30,624	539,312
Economic environment	-	-	-	-	-	-	-	-	-	137,208
Human services	1,900	-	3,710	775,249	-	-	-	-	-	-
Culture / recreation	772,474	-	-	-	-	-	-	-	-	-
Court-related	1,574	-	-	-	-	-	-	-	-	-
<b>Debt service</b>										
Principal	63,443	-	-	-	-	-	-	11,805,000	-	-
Interest	7,968	-	-	-	-	-	-	528,994	-	-
<b>Total expenditures</b>	<b>5,823,225</b>	<b>2,154,002</b>	<b>1,358,235</b>	<b>855,930</b>	<b>1,022,418</b>	<b>6,052,711</b>	<b>1,027,632</b>	<b>12,333,994</b>	<b>60,998</b>	<b>4,228,291</b>
<b>Excess of revenues over (under) expenditures</b>	<b>7,722,067</b>	<b>(494,387)</b>	<b>56,191</b>	<b>1,430,152</b>	<b>37,176</b>	<b>(5,957,585)</b>	<b>(256,511)</b>	<b>(12,332,924)</b>	<b>864,500</b>	<b>(2,176,663)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Debt proceeds	-	-	-	-	-	-	-	5,586,000	-	-
Interfund transfers in	32,746	449,982	15,778	-	7,327	5,957,585	290,065	5,989,510	-	1,928,503
Interfund transfers out	(8,307,275)	-	(62,738)	(5,989,510)	(89,666)	-	(33,554)	-	(187,553)	(1,200)
<b>Total other financing sources (uses)</b>	<b>(8,274,529)</b>	<b>449,982</b>	<b>(46,960)</b>	<b>(5,989,510)</b>	<b>(82,339)</b>	<b>5,957,585</b>	<b>256,511</b>	<b>11,575,510</b>	<b>(187,553)</b>	<b>1,927,303</b>
<b>Net change in fund balances</b>	<b>(552,462)</b>	<b>(44,405)</b>	<b>9,231</b>	<b>(4,559,358)</b>	<b>(45,163)</b>	<b>-</b>	<b>-</b>	<b>(757,414)</b>	<b>676,947</b>	<b>(249,360)</b>
<b>Fund balances beginning of year</b>	<b>10,449,614</b>	<b>1,225,295</b>	<b>1,316,250</b>	<b>6,620,740</b>	<b>547,958</b>	<b>-</b>	<b>-</b>	<b>768,174</b>	<b>848,192</b>	<b>2,755,379</b>
<b>Fund balances end of year</b>	<b>\$ 9,897,152</b>	<b>\$ 1,180,890</b>	<b>\$ 1,325,481</b>	<b>\$ 2,061,382</b>	<b>\$ 502,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 760</b>	<b>\$ 1,525,139</b>	<b>\$ 2,506,019</b>

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, 2015**

Net change in fund balances - total governmental funds \$ (5,521,984)

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	\$ 3,078,661	
Donations and reclassifications	6,447	
Less current year depreciation	<u>(7,025,195)</u>	(3,940,087)

The net effect of dispositions of fixed assets (18,605)

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

Payment for revenue bonds	11,805,000	
Payments for capital leases and notes	<u>63,443</u>	
		11,868,443

Debt proceed are other financing sources in the  
governmental funds, but increases in debt in the  
statement of net position (5,586,000)

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	(75,698)	
Net change in landfill postclosure liability	70,270	
Net change in pension liability	<u>481,789</u>	
		<u>476,361</u>

Change in net position of governmental activities \$ (2,721,872)

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND**

**September 30, 2015**

	<b>Airport Enterprise</b>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 101,237
Inventories	64,724
Total current assets	<u>165,961</u>
 Fixed assets:	
Equipment	123,984
Less: accumulated depreciation	<u>(62,390)</u>
Total fixed assets	<u>61,594</u>
Total assets	<u>227,555</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Share of pension plan deferred outflows	<u>1,023</u>
 <b>LIABILITIES</b>	
Current liabilities	
Accounts payable	986
Accrued wages	<u>75</u>
Total current liabilities	<u>1,061</u>
 Noncurrent liabilities	
Pension plan liability	<u>3,203</u>
Total liabilities	<u>4,264</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Share of pension plan deferred inflows	<u>869</u>
 <b>NET POSITION</b>	
Invested in capital assets	61,594
Unrestricted	<u>161,851</u>
Total net position	<u>223,445</u>
Total liabilities and net position	<u>\$ 224,506</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**For the Fiscal Year Ended September 30, 2015**

	<u>Airport Enterprise</u>
<b>OPERATING REVENUES</b>	
Transportation	
Airports	
Airport fuel sales	\$ 166,020
Interest	169
	<u>166,189</u>
<b>OPERATING EXPENSES</b>	
Airport fuel operations	
Personnel services	
Regular salaries	6,854
Employee benefits	1,027
Total personnel services	<u>7,881</u>
Operating expenses	
Communications	526
Contractual services	1,595
Utility services	1,150
Insurance	556
Repair and maintenance	853
Petroleum products	109,032
Supplies	535
Depreciation	17
Other current charges	50
Total operating expenses	<u>114,314</u>
Total operating expenses	<u>122,195</u>
Operating income	43,994
Net position, beginning of year	182,700
Prior period adjustment	(3,249)
Net position, end of year	<u>\$ 223,445</u>

See notes to financial statements.



**TAYLOR COUNTY, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
For the Fiscal Year Ended September 30, 2015

	<u>Airport Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 166,020
Cash payments to employees	(6,872)
Cash payments for employee benefits	(1,227)
Cash payments for suppliers	(153,388)
Interest income	169
Net cash provided by operating activities	<u>4,702</u>
 Cash and cash equivalents, beginning of year	 <u>96,535</u>
Cash and cash equivalents, end of year	<u>\$ 101,237</u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	<u>\$ 43,994</u>
Adjustments to reconcile operating income to net cash used by operating activities	
Depreciation	17
Changes in assets and liabilities	
(Increase) decrease in:	
Inventories	(21,317)
Increase (decrease) in:	
Accounts payable	(17,774)
Accrued wages	(18)
Decrease in pension plan liability	(200)
Total adjustments	<u>(39,292)</u>
Net cash provided by operating activities	<u>\$ 4,702</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**

**AGENCY FUNDS  
September 30, 2015**

	Clerk of Courts			Property Appraiser	Sheriff			Tax Collector		
	General Trust	Registry of Court	Cash Bond	Trust	Individual Depository	Inmate Trust	Evidence Trust	Tax	Tag	Totals
<b>ASSETS</b>										
Cash	\$ 86,450	\$ 144,098	\$ 24,538	2,009	\$ 4,502	\$ 14,081	\$ 160	\$ 448,964	\$ -	\$ 724,802
Accounts receivable	490	-	-	-	-	1,163	-	7,993	10,617	20,263
Due from other funds	5,115	-	-	-	-	-	-	-	-	5,115
Investments	111,032	-	-	-	-	-	-	-	-	111,032
<b>Total assets</b>	<b>\$ 203,087</b>	<b>\$ 144,098</b>	<b>\$ 24,538</b>	<b>\$ 2,009</b>	<b>\$ 4,502</b>	<b>\$ 15,244</b>	<b>\$ 160</b>	<b>\$ 456,957</b>	<b>\$ 10,617</b>	<b>\$ 861,212</b>
<b>LIABILITIES</b>										
Due to individuals	\$ -	\$ -	\$ -	\$ -	\$ -	4,895	\$ -	\$ -	\$ -	\$ 4,895
Accounts payable	-	-	-	-	4,502	8,771	-	-	-	13,273
Due to other funds	100,993	-	-	1	-	-	-	-	-	100,994
Due to other governmental units	5,848	-	-	-	-	1,578	-	-	10,611	18,037
Cash bonds payable	19,358	-	24,538	-	-	-	-	-	-	43,896
Interest payable	-	-	-	-	-	-	160	9,041	6	9,207
Other current liabilities	54,067	-	-	2,008	-	-	-	-	-	56,075
Taxes and fees payable	-	-	-	-	-	-	-	438,195	-	438,195
Deposits payable	22,821	144,098	-	-	-	-	-	9,721	-	176,640
<b>Total liabilities</b>	<b>203,087</b>	<b>144,098</b>	<b>24,538</b>	<b>2,009</b>	<b>4,502</b>	<b>15,244</b>	<b>160</b>	<b>456,957</b>	<b>10,617</b>	<b>861,212</b>
<b>NET POSITION</b>										
<b>Total net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2015**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity's financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, because of the closeness of their relationships with the County, should be blended as though they are part of the County. Otherwise, most component units should be discretely presented. As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the

organization's governing body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which are legally separate in order to determine which organizations, if any, should be included in the County's special purpose financial statements. Management determined that there are no organizations that should be included in the County's financial statements as component units, except for the constitutional officer component units described above.

## **B. Measurement Focus and Basis of Accounting**

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

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

### **1. Government-wide Financial Statements**

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

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

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular

program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

## **2. Fund Financial Statements**

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

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

## **3. Governmental Funds**

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

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

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

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

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

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

#### **4. Proprietary Funds**

The County's Airport Enterprise Fund is a proprietary fund. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets.

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

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded

as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

### **C. Basis of Presentation**

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

#### **1. Governmental Major Funds:**

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

**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 Hancock Bank loan. 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 5<sup>th</sup> and 6<sup>th</sup> cent state shared gas taxes.

## **2. Proprietary Major Fund:**

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

### **Non-current Governmental Assets/Liabilities:**

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

## **D. Assets, Liabilities and Net position or Equity**

### **1. Cash and Cash Equivalents**

The County maintains a cash pool that is available for use by all funds. Earnings from the pooled cash are allocated to the respective funds based on applicable cash participation by each fund. The cash pool is managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts. Therefore, all balances representing participants' equity in the cash pools are classified as cash and cash equivalents for financial statement purposes, including the statement of cash flows. In addition, longer-term investments are held by certain of the County's funds and are reported as investments on these statements. The County invests surplus public funds in accordance with Section 218.415 Florida Statutes.

### **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, 2015, there was no allowance for doubtful accounts.

### **4. Inventories**

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

### **5. Restricted Assets**

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

### **6. Capital Assets**

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

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

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

#### **7. Capitalization of Interest**

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

#### **8. Revenues Collected in Advance**

Revenues collected in advance, reported in government-wide financial statements represent unearned revenues. Revenues collected in advance reported in governmental fund financial statements are measurable but not available at year end because grant conditions for earning the revenue have not been met. The revenues collected in advance will be recognized as revenue in the fiscal year they are earned in accordance with the modified accrual basis of accounting.

#### **9. Prepaid Items**

Prepaid insurance and similar items are recorded using the consumption method of accounting. Under the consumption method, services paid for in advance are reported as an asset until the period in which the services are actually consumed.

#### **10. Accrued Compensated Absences**

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

## **11. Deferred Inflows of Resources**

An acquisition of net assets by the County that is applicable to a future reporting period is required to be classified as a Deferred Inflow of Resources under Governmental Accounting Standards Board Statement Number 65. During the fiscal year the County acquired a piece of land from the Suwannee River Water Management District in exchange for five years of the Management District's payments in lieu of taxes. The revenue will be recognized in the five subsequent fiscal years and this transaction has been classified as a deferred inflow of resources in the amount of \$223,083, the fair value of the land at the date of acquisition.

## **12. Obligation for Bond Arbitrage Rebate**

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting to rebatable arbitrage. This approach treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2015.

## **13. Landfill Closure Costs**

Under the terms of current state and federal regulations, the County was required to place a final cover on closed landfill areas, and to perform certain monitoring and maintenance functions for a period of twenty years after closure. The County recognizes these costs of post-closure maintenance annually. Required obligations for closure and post-closure costs are recognized in the Landfill Fund. In April 2016, subsequent to year end, the County was fully released from this obligation by the State Department of Environmental Protection.

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

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

"Total fund balances" of the County's governmental funds (\$18,999,618) differs from "net position" of governmental activities (\$94,772,257) reported in the statement of net position. This difference primarily results from the long-term economical focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

### **Capital related items**

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net position included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$160,091,931
Accumulated depreciation	(70,296,201)
Total	<u>\$ 89,795,730</u>

#### Long-term debt transactions

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2015, were:

Sales Tax Revenue Bonds	\$ 5,586,000
Landfill closure/Long-term care	72,265
Capital leases and note payable	134,644
Compensated absences	663,790
Pension liability	<u>7,713,468</u>
Total	<u>\$14,170,167</u>

#### Deferred Outflow and Inflow of Resources

The net effect of deferred outflows and inflows of resources related to the County's general fixed assets and pension plan liability was \$147,076.

#### Elimination of interfund receivables/payable

Interfund receivables and payables in the amount of \$ 1,202,981 between governmental funds must be eliminated for the statement of net position.

# TAYLOR COUNTY, FLORIDA

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

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

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions	Deferred Inflows Outflows	Reclassifications and Eliminations	Statement of Net Position
<b>ASSETS</b>						
Cash and cash equivalents	\$ 6,445,302	\$ -	\$ -	\$ -	\$ -	\$ 6,445,302
Accounts receivable - net	80,497	-	-	-	-	80,497
Due from other funds	1,303,975	-	-	-	(1,202,981)	100,994
Due from other governmental units	1,764,052	-	-	-	-	1,764,052
Inventories	217,743	-	-	-	-	217,743
Investments	11,467,718	-	-	-	-	11,467,718
Prepaid expenses	218,088	-	-	-	-	218,088
Capital assets - net	-	89,795,730	-	-	-	89,795,730
Total assets	21,497,375	89,795,730	-	-	(1,202,981)	110,090,124
<b>DEFERRED OUTFLOW OF RESOURCES</b>	-	-	-	2,463,827	-	2,463,827
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	21,497,375	89,795,730	-	2,463,827	(1,202,981)	112,553,951
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	999,693	-	-	-	-	999,693
Accrued wages	45,258	-	-	-	-	45,258
Accrued compensated absences	102,472	-	-	-	-	102,472
Due to other funds	1,208,096	-	-	-	(1,202,981)	5,115
Revenues collected in advance	125,227	-	-	-	-	125,227
Other current liabilities	17,011	-	-	-	-	17,011
Accrued compensated absences	-	-	663,790	-	-	663,790
Landfill postclosure liability	-	-	72,265	-	-	72,265
Capital leases and notes payable	-	-	134,644	-	-	134,644
Revenue bonds payable	-	-	5,586,000	-	-	5,586,000
Pension liability	-	-	7,713,468	-	-	7,713,468
Total liabilities	2,497,757	-	14,170,167	-	(1,202,981)	15,464,943
<b>DEFERRED INFLOWS OF RESOURCES</b>	-	-	-	2,316,751	-	2,316,751
<b>Fund balances/net position</b>	18,999,618	89,795,730	(14,170,167)	147,076	-	94,772,257
<b>Total liabilities , deferred inflows and net position</b>	\$ 21,497,375	\$ 89,795,730	\$ -	\$ 2,463,827	\$ (1,202,981)	\$ 112,553,951

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

The "net change in fund balances" for governmental funds (\$5,521,984) differs from the "change in net position" for governmental activities (\$2,721,872) reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

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

Capital outlay	\$ 3,078,661
Other additions	223,083
Reclassifications /deletions	6,447
Depreciation expense	(7,025,195)
Net loss on disposition of fixed assets	(18,605)
Difference	<u>\$ (3,735,609)</u>

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

Principal payments made	<u>\$11,868,443</u>
Bond proceeds	<u>\$ (5,586,000)</u>

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

Net change in compensated absences	<u>\$ (75,698)</u>
Net change in landfill postclosure liability	<u>\$ 70,270</u>
Net change in pension related liabilities	<u>\$ 481,789</u>
Deferred inflow of payment in lieu of taxes	<u>\$ (223,083)</u>

### Reclassification and Eliminations

Transfers in and transfers out in the amount of \$ 14,671,496 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

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

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

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions	Compensated Absences	Deferred Inflows of Resources	Landfill Postclosure Liability	Reclassifications and Eliminations	Statement of Activities
<b>REVENUES</b>								
Taxes	\$ 13,646,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,646,478
Licenses and permits	145,319	-	-	-	-	-	-	145,319
Intergovernmental	6,271,148	-	-	-	-	-	-	6,271,148
Charges for services	1,760,374	-	-	-	-	-	-	1,760,374
Fines and forfeitures	192,773	-	-	-	-	-	-	192,773
Special assessments	1,188,022	-	-	-	-	-	-	1,188,022
Interest	47,184	-	-	-	-	-	-	47,184
Miscellaneous	558,154	-	-	-	-	-	-	558,154
<b>Total revenues</b>	<b>23,809,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,809,452</b>
<b>EXPENDITURES</b>								
<b>Current Expenditures</b>								
General government	4,708,631	442,476	(128,541)	(7,863)	-	-	-	5,014,703
Public safety	7,959,788	461,386	(276,161)	(24,797)	-	-	-	8,120,216
Physical environment	1,736,767	103,424	(15,514)	19,409	-	(70,270)	-	1,773,816
Transportation	2,058,773	5,174,833	(30,064)	77,678	-	-	-	7,281,220
Economic environment	837,158	1,044	(1,349)	-	-	-	-	836,853
Human services	813,445	481,302	-	-	-	-	-	1,294,747
Culture/recreation	566,772	352,993	(30,160)	11,271	-	-	-	900,876
Court related	752,036	19,895	-	-	-	-	-	771,931
<b>Capital outlay</b>								
General government	131,211	(131,211)	-	-	-	-	-	-
Public safety	404,671	(404,671)	-	-	-	-	-	-
Physical environment	76,228	(76,228)	-	-	-	-	-	-
Transportation	774,436	(774,436)	-	-	-	-	-	-
Economic environment	137,208	(137,208)	-	-	-	-	-	-
Human services	780,859	(780,859)	-	-	-	-	-	-
Culture/recreation	772,474	(772,474)	-	-	-	-	-	-
Court related	1,574	(1,574)	-	-	-	-	-	-
<b>Debt Service</b>								
Principal	11,868,443	-	(11,868,443)	-	-	-	-	-
Interest	536,962	-	-	-	-	-	-	536,962
<b>Total expenditures</b>	<b>34,917,436</b>	<b>3,958,692</b>	<b>(12,350,232)</b>	<b>75,698</b>	<b>-</b>	<b>(70,270)</b>	<b>-</b>	<b>26,531,324</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(11,107,984)</b>	<b>(3,958,692)</b>	<b>12,350,232</b>	<b>(75,698)</b>	<b>-</b>	<b>70,270</b>	<b>-</b>	<b>(2,721,872)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Debt proceeds	5,586,000	-	(5,586,000)	-	-	-	-	-
Deferred inflow of resources	-	223,083	-	-	(223,083)	-	-	-
Transfers in	14,671,496	-	-	-	-	-	(14,671,496)	-
Transfers out	(14,671,496)	-	-	-	-	-	14,671,496	-
<b>Total other financing sources (uses)</b>	<b>5,586,000</b>	<b>223,083</b>	<b>(5,586,000)</b>	<b>-</b>	<b>(223,083)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(5,521,984)</b>	<b>(3,735,609)</b>	<b>6,764,232</b>	<b>(75,698)</b>	<b>(223,083)</b>	<b>70,270</b>	<b>-</b>	<b>(2,721,872)</b>
<b>Fund balances at beginning of year</b>	<b>24,521,602</b>	<b>93,531,339</b>	<b>(12,003,087)</b>	<b>(588,092)</b>	<b>-</b>	<b>(142,535)</b>	<b>-</b>	<b>105,319,227</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>(8,195,257)</b>	<b>-</b>	<b>370,159</b>	<b>-</b>	<b>-</b>	<b>(7,825,098)</b>
<b>Fund balances at end of year</b>	<b>\$ 18,999,618</b>	<b>\$ 89,795,730</b>	<b>\$ (13,434,112)</b>	<b>\$ (663,790)</b>	<b>\$ 147,076</b>	<b>\$ (72,265)</b>	<b>\$ -</b>	<b>\$ 94,772,257</b>



### **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, 2015, 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, 2015.

	<u>Appropriations</u>	<u>Expenses</u>	<u>Variance Positive</u>
Primary Government			
Enterprise Funds:			
Airport Enterprise	<u>\$ 444,859</u>	<u>\$ 122,395</u>	<u>\$ 322,464</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, 2015, the carrying amount of the County's bank deposits was \$7,271,341. 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, if applicable, 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. In the current year, the County did not hold any such investments. 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 investment pool created by Sections 218.405, *Florida Statutes*, the Florida Local Government Trust Fund, and those made locally. 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, 2015, are similar to money market funds in which shares are reported at fair value, which is amortized cost.

The Florida Trust Short Term Bond Fund, formerly the Florida Local Government Investment Trust Fund (FLGIT) 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, 2015, the Trust had investments, at fair value, of approximately \$949.5 million. Of the total investments in the Trust, 17.76% was invested in asset backed securities, 28.12% was invested in U.S. Treasury notes, 27.44% was invested in Corporate securities, 19.12% was invested in government related securities, .32% was invested in commercial paper, 2.27% was invested in U.S. Agency notes, 1.44% was invested in municipal securities, .80% was invested in money market funds, .38% was invested in Agency ARM pass through funds, and 2.35% was invested in collateralized mortgage 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, 2015, the fund had investments of \$423.690 million of which 33.98% were in repurchase agreements, 9.63% were in government related securities, 25.66% were in corporate securities, 21.20% were in commercial paper, 4.72% were in U.S. treasuries, 3.06% were in certificates of deposit, 1.53% were in asset backed securities, .12% were in municipal securities, and .10% were in money market funds.

#### Schedule of Investments at September 30, 2015

Investment	Maturities	Fair Value/ Carrying Amount
State Board of Administration Local Government		
Local Government Surplus Trust Fund Florida PRIME	34 Day Average	\$ 5,231,202
Florida Local Government Investment Pool	1.53 Year Average	309,057
Florida Local Government Day to Day Fund	40.56 Day Average	6,038,489
Total investments		<u>\$ 11,578,748</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 dollar weighted average of days to maturity (DWAM). 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.

### **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, 2015, the County's investment in the Local Government Surplus Trust Fund Florida PRIME is rated AAAM by Standard & Poors. The Florida Trust Short Term Bond Fund, formerly referred to as the FLGIT, is rated AAAs and has a bond fund risk is S-1. The Florida Trust Day to Day Fund is rated AAAM by Standard & Poors.
- 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 2014-2015 fiscal year were levied in October 2014. 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, 2015, was as follows:

### Primary Government

	Beginning Balance	Additions	Reclassifications Deletions	Ending Balance
<b><i>Governmental Activities</i></b>				
Capital assets				
Land and improvements	\$ 22,894,782	\$ 467,239	\$ -	\$ 23,362,021
Construction in progress	1,387,294	1,107,558	-	2,494,852
Infrastructure	87,607,978	27,300	-	87,635,278
Buildings	27,844,572	104,022	-	27,948,594
Equipment	15,164,350	1,232,645	(327,213)	16,069,782
Sheriff equipment	2,419,070	369,427	(207,093)	2,581,404
Total capital assets	157,318,046	3,308,191	(534,306)	160,091,931
Less accumulated depreciation				
Board of County Commissioners	(62,084,406)	(6,872,573)	326,424	(68,630,555)
Sheriff	(1,702,301)	(152,622)	189,277	(1,665,646)
Total accumulated depreciation	(63,786,707)	(7,025,195)	515,701	(70,296,201)
Governmental activities capital assets, net	\$ 93,531,339	\$ (3,717,004)	\$ (18,605)	\$ 89,795,730
<b><i>Business type activities:</i></b>				
Equipment	\$ 123,984	\$ -	\$ -	\$ 123,984
Less accumulated depreciation	(62,373)	(17)	-	(62,390)
Business activities capital assets, net	\$ 61,611	\$ (17)	\$ -	\$ 61,594

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

<b>Governmental activities:</b>	
General Government	\$ 430,318
Public Safety	461,386
Physical Environment	103,424
Transportation	5,174,833
Economic Environment	1,044
Human Services	481,302
Culture/Recreation	352,993
Court-related and other	19,895
Total depreciation expense-governmental activities	<u>\$ 7,025,195</u>
<b>Business-type activities:</b>	
Airport Enterprise	\$ 17
Total depreciation expense-business-type activities	<u>\$ 17</u>

#### NOTE 7. INTERFUND RECEIVABLES/PAYABLES

Balances at September 30, 2015, were:

<u>FUND</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$ 479,700	\$ 397,205
Local Housing Assistance	12,088	104,025
Municipal Services Taxing Unit	15,778	40,073
Road and Bridge	688,088	17,676
Secondary Road Projects	-	202,636
Solid Waste	7,327	-
Community Development Block Grant	-	12,088
Clerk Court	7,469	5,115
Clerk Information Technology	90,548	-
Clerk Board of County Commissioners	2,696	12,880
Clerk Public Records Modernization Trust	200	-
Clerk Teen Court	81	-
Clerk Trust	5,115	100,993
Property Appraiser Operating	-	29,179
Property Appraiser Trust	-	1
Sheriff Operating	-	353,309
Supervisor Operating	-	356
Tax Collector Operating	-	33,554
Total	<u>\$ 1,309,090</u>	<u>\$ 1,309,090</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, 2015, consisted of the following:

<b>Transfers from General Fund to:</b>	
Municipal Services Taxing Unit Fund	\$ 15,778
Road and Bridge Fund	262,430
Clerk Operating Fund	818,497
Property Appraiser Operating Fund	677,646
Sheriff Operating Fund	5,957,585
Sheriff Special Law Enforcement Trust Fund	38,642
Supervisor Operating Fund	393,716
Tax Collector Operating Fund	142,981
<b>Transfers from Secondary Road Project to:</b>	
Road and Bridge Fund	187,553
<b>Transfers from Municipal Services Taxing Unit Fund to:</b>	
General Fund	32,746
Solid Waste Fund	7,327
Tax Collector Operating Fund	22,665
<b>Transfers from Hospital Sales Tax Revenue Fund to:</b>	
Hospital Debt Service	5,989,510
<b>Transfers from Solid Waste Fund to :</b>	
Tax Collector Operating Fund	89,666
<b>Transfer from MSBU to :</b>	
Tax Collector Operating Fund	1,200
<b>Transfer from Tax Collector Operating to:</b>	
General Fund	33,554
Total transfers	<u>\$ 14,671,496</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, 2015, were as follows:

	<u>Accounts Receivable</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
<b>Governmental Activities:</b>			
General	\$ 7,187	\$ 890,902	\$ 898,089
Hospital Sales Tax	-	239,187	239,187
Municipal Services	-	29,356	29,356
Road and Bridge	1,815	140,381	142,196
Solid Waste	2,570	5,755	8,325
Secondary Road Projects	-	79,569	79,569
Sheriff Operating	25,315	-	25,315
Other governmental	43,610	378,902	422,512
Total governmental activities	<u>\$ 80,497</u>	<u>\$ 1,764,052</u>	<u>\$ 1,844,549</u>
<b>Business-type Activities:</b>			
Airport Enterprise	\$ -	\$ -	\$ -
Total business-type activities	<u>\$ 80,497</u>	<u>\$ 1,764,052</u>	<u>\$ 1,844,549</u>

### Payables

Payables at September 30, 2015, were as follows:

	<u>Vendors</u>	<u>Accrued Wages and Benefits</u>	<u>Total</u>
<b>Governmental Activities:</b>			
General	\$ 359,593	\$ 49,051	\$ 408,644
Hospital Sales Tax	206	-	206
Municipal Services	18,585	34,844	53,429
Road and Bridge	84,473	51,452	135,925
Secondary Road Projects	4,811	-	4,811
Solid Waste	28,975	11,561	40,536
Sheriff Operating	181,272	-	181,272
Other governmental	321,778	822	322,600
Total governmental activities	<u>\$ 999,693</u>	<u>\$ 147,730</u>	<u>\$ 1,147,423</u>
<b>Business-type Activities:</b>			
Airport Enterprise	\$ 986	\$ 75	\$ 1,061
Total business-type activities	<u>\$ 986</u>	<u>\$ 75</u>	<u>\$ 1,061</u>

#### **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%. This lease was paid off in the current year.

##### **B. Capital Lease Musco Finance**

The Board entered into a lease with Musco Finance, LLC. On October 21, 2013. The lease in the amount of \$264,087 was used to finance a light structure system. The lease is being paid over four years at an interest rate of 3.95%. The following is a schedule of the future minimum lease payments under this capital lease:

<u>Year Ending September 30</u>	
2016	\$ 71,411
2017	<u>71,411</u>
Total minimum lease payments	142,822
Less: amount representing interest	<u>(8,178)</u>
Total minimum lease payments	<u>\$ 134,644</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 position. 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.

As described below, in August 2015, these bonds were fully paid utilizing approximately \$5,963,497 in available county reserves and the issuance of a loan with Hancock Bank in the amount of \$5,586,000.

### Note Payable – Whitney Bank D/B/A Hancock Bank

On August 25, 2015, the County entered into a loan agreement with the Hancock Bank in the amount of \$5,586,000 for the purpose of partially funding the payoff of the Sales Tax Revenue Bonds Series 2005 described above. The note is payable in annual installments over five years including interest at 1.34% and may be paid in full at any payment date. The note is secured by the same pledged revenues as the redeemed bonds as well as the repayment source.

The scheduled payment of the principal and interest on the note is as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,082,000	\$ 82,338	\$ 1,164,338
2017	1,107,000	60,354	1,167,354
2018	1,118,000	45,520	1,163,520
2019	1,133,000	30,539	1,163,539
2020	1,146,000	15,356	1,161,356
<b>Total</b>	<b>\$ 5,586,000</b>	<b>\$ 234,107</b>	<b>\$ 5,820,107</b>

### **B. Changes in Long-term Liabilities**

Long-term liability activity for the year ended September 30, 2015, was as follows:

	<u>Balance 10/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 9/30/2015</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
<b>Sales Tax Revenue Bonds Series 2005</b>					
\$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 2005 to 4.5% in 2029, collateralized by pledging Small County Surtax (Sales Tax) Revenues.	\$ 11,805,000	\$ -	\$ 11,805,000	\$ -	\$ -
<b>Sales Tax Revenue Refunding Note Series 2015</b>					
\$5.856 million note payable, due in annual installments ranging from \$1,164,338 due October 2016 to \$1,161,356 due October 2020; including interest at 1.34%, collateralized by pledging Small County Surtax (Sales Tax) Revenues.	-	5,586,000	-	5,586,000	1,082,000
<b>Capital Lease - Musco Finance</b>	198,087	-	63,443	134,644	71,411
<b>Other liabilities :</b>					
Landfill Closure Long-Term determined under GASB, Post Closure \$72,265 for 1 remaining year, estimate per Jones Edmund and Associates, Inc.	142,535	-	70,270	72,265	72,265
Compensated Absences payable	588,092	75,698	-	663,790	-
County's proportionate share of FRS pension liability	-	7,713,468	-	7,713,468	426,392
	<b>\$ 12,733,714</b>	<b>\$ 5,661,698</b>	<b>\$ 11,938,713</b>	<b>\$ 14,170,167</b>	<b>\$ 1,652,068</b>

### **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.

<u>Balances</u> <u>10/01/14</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balances</u> <u>9/30/15</u>
<u>\$ 508,473</u>	<u>\$ -</u>	<u>\$ (195,702)</u>	<u>\$ 312,771</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.

In April, 2016, subsequent to year end, the County was fully released from this obligation by the Florida Department of Environmental Services.

### **NOTE 13. RETIREMENT PLANS**

#### **Florida Retirement System:**

**General Information** - All of the County's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a

general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

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

[www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

### **Pension Plan**

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

**Benefits Provided** - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers’ class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or

33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers' class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

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

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

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015, respectively, were as follows: Regular—7.37% and 7.26%; Special Risk Administrative Support—42.07% and 32.95%; Special Risk—19.82% and 22.04%; Senior Management Service—21.14% and 21.43%; Elected Officers'—43.24% and 42.27%; and DROP participants—12.28% and 12.88%. These employer contribution rates include 1.26% and 1.66% HIS Plan subsidy for the periods October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015, respectively.

The County's contributions, including employee contributions, to the Pension Plan totaled \$1,093,298 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the County reported a liability of \$5,131,091 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The County's proportionate share of the net pension liability was based on the County's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the County's proportionate share was .0397 percent, which was an increase (decrease) of .0016 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the County recognized pension expense of \$430,277. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 541,691	\$ 121,694
Changes in assumptions	340,568	-
Net difference between projected and actual earnings on Pension Plan investments		1,225,218
Changes in proportion and differences between County Pension Plan contributions and proportionate share of contributions	1,024,977	711,210
County Pension Plan contributions subsequent to the measurement date	<u>272,262</u>	<u>-</u>
Total	<u>\$ 2,179,498</u>	<u>\$ 2,058,122</u>

The deferred outflows of resources related to the Pension Plan, totaling \$272,262 resulting from County contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2016	\$ (131,811)
2017	(131,811)
2018	(131,810)
2019	196,441
2020	38,148
Thereafter	<u>9,957</u>
	<u>\$ (150,886)</u>

**Actuarial Assumptions** – The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.65%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

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

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.11%	3.10%	1.65%
Intermediate - Term Bonds	18.00%	4.18%	4.05%	5.15%
High Yield Bonds	3.00%	6.79%	6.25%	10.95%
Broad U.S. Equities	26.50%	8.51%	6.95%	18.90%
Developed Foreign Entities	21.20%	8.66%	6.85%	20.40%
Emerging Market Equities	5.30%	11.58%	7.60%	31.15%
Private Equity	6.00%	11.80%	8.11%	30.00%
Hedge Funds/Absolute Return	7.00%	5.81%	5.35%	10.00%
Real Estate (Property)	12.00%	7.11%	6.35%	13.00%
<b>Total</b>	<b>100.00%</b>			
Assumed Inflation - Mean		2.60%		2.00%

(1) As outlined in the Pension Plan's investment policy

Discount Rate - The discount rate used to measure the total pension liability was 7.65%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 7.65%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.65%) or one percentage point higher (8.65%) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
County's proportionate share of the net pension liability	\$ 13,295,818	\$ 5,131,091	\$ (1,663,302)

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2015, the County reported a payable in the amount of \$15,482 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2015.

### HIS Plan

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

Benefits Provided – For the fiscal year ended September 30, 2015, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2015, the HIS contribution for the period October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015 was 1.26% and 1.66%, respectively. The County contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The County's contributions to the HIS Plan totaled \$117,844 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the County reported a liability of \$2,585,580 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to



calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The County's proportionate share of the net pension liability was based on the County's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the County's proportionate share was .02535 percent, which was an increase of .00053 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the County recognized pension expense of \$193,205. In addition the County reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	203,418	
Net difference between projected and actual earnings on HIS Plan investments	1,400	
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	46,125	36,415
County HIS Plan contributions subsequent to the measurement date	34,409	
Total	<u>\$ 285,352</u>	<u>\$ 36,415</u>

The deferred outflows of resources related to the HIS Plan, totaling \$34,409 resulting from County contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

<u>Fiscal Year Ending September 30</u>	<u>Amount</u>
2016	\$ 187,406
2017	187,406
2018	187,405
2019	(279,295)
2020	(54,238)
Thereafter	(14,156)
	<u>\$ 214,528</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	4.29 %

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

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

**Discount Rate** - The discount rate used to measure the total pension liability was 4.29%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 4.29%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (3.29%) or one percentage point higher (5.29%) than the current rate:

	1% Decrease (3.29%)	Current Discounty Rate (4.29%)	1% Increase (5.29%)
County's proportionate share of the net pension liability	\$ 2,946,148	\$ 2,585,580	\$ 2,284,921

**Pension Plan Fiduciary Net Position** - Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At September 30, 2015, the County reported a payable in the amount of \$1,668 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2015.

### **Investment Plan**

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2014-15 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class 7.95%, Special Risk class 14.00%, Senior Management Service class 7.67% and County Elected Officers class 11.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the

transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2015, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the County.

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

The County's had no pension expense for the Investment Plan for the fiscal year ended September 30, 2015.

#### **NOTE 14. FUND BALANCES GOVERNMENTAL FUNDS**

As of September 30, 2015, fund balances of the governmental funds are classified as follows:

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

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

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

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

**Unassigned** – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an

expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions. The County does not have a formal fund balance policy.

The following schedule shows the restricted and assigned fund balances at September 30, 2015.

	Restricted	Assigned
<b>General Fund:</b>		
State Aid to Libraries Reserve	\$ 15,145	\$ -
Mosquito Control Reserve	2,171	-
Emergency 911 Reserve	39,632	-
Sheriff's Designated Reserves	231,755	-
Traffic Surcharge Reserve	18,325	-
Court Related Reserves	-	248,983
Heritage Pavilion	-	11,726
Tax Deed Excess Bid Reserve	103,550	-
911 Wireless Supplemental	209,606	-
911 Wireless /State	18,387	-
Sports Complex Donations Reserve	-	97,462
Sports Complex	-	7,469
Boat Ramp Reserve	-	139,680
Jail Maintenance Fund	-	119,253
Traffic and SHIP Education	55,959	-
<b>Total</b>	<b>\$ 694,530</b>	<b>\$ 624,573</b>
<b>Special Revenue Funds:</b>		
Solid Waste Fund	\$ -	\$ 502,795
Municipal Services Taxing Unit	-	1,323,865
Road and Bridge Fund - Transportation	963,147	-
Hospital Sales Tax Fund	-	-
Hospital related debt service and capital expenditures	-	2,061,382
<b>Total</b>	<b>\$ 963,147</b>	<b>\$ 3,888,042</b>
<b>Debt Service Fund:</b>		
Sales Tax Revenue Bonds	\$ -	\$ 760
<b>Capital Projects Funds:</b>		
Road projects	\$ 1,525,139	\$ -
<b>Other Governmental Funds:</b>		
	\$ 1,387,397	\$ 1,118,622
<b>Total</b>	<b>\$ 4,570,213</b>	<b>\$ 5,631,997</b>

## 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 immaterial.

**Litigation** - The County is defendant in various pending or threatened litigation. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney,

the resolution of these matters will not have a material adverse effect on the financial condition of the County.

#### **NOTE 16. USE OF ESTIMATES**

The preparation of financial statements in conformity with GAAP requires management to make use of estimates that affect reported amounts in the financial statements. Actual results could differ from estimates.

#### **NOTE 17. 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 18. 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 19. 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	17.1%
Jefferson	21.8%
Madison	29.2%
Taylor	31.9%

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, 2015, is as follows:

Assets	\$ 6,459,867
Deferred Outflows of Resources	19,194
Liabilities	(1,792,532)
Deferred Inflows of Resources	<u>(19,347)</u>
Net Position	<u>\$ 4,667,182</u>

During the fiscal year, the County paid dumping fees of \$ 309,538 to Aucilla Area Solid Waste Administration and as of September 30, 2015, owed the landfill \$ 25,334. Financial information including separately issued financial statements concerning this joint venture can be obtained from the Aucilla Area Solid Waste Administration.

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

#### **NOTE 20. OTHER POST-EMPLOYMENT BENEFITS PLAN (OPEB)**

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

Due to the fact that no retirees participated in the plan during the year and that it is anticipated that this situation will continue in the future because most employees work until they are eligible for Medicare benefits, management had determined that the County's OPEB obligation at year end would be of a de minimis amount. Management will monitor this situation in the future and take appropriate steps to properly comply with this GASB Statement.

#### **NOTE 21. PRIOR PERIOD ADJUSTMENT**

The implementation of GASB 68 requires employers participating in cost-sharing defined benefit pension plans to report their proportionate share of the total net pension liability and deferred inflows/outflows of resources for the plan on their government-wide financial statements. The County participates in the Florida Retirement System which is a cost-sharing defined benefit pension plan and therefore has to report these amounts in its government-wide financial statements. A prior period adjustment decreasing net position by \$7,828,347 (\$7,825,098 in the

governmental funds and \$3,249 in the proprietary fund) was made for the fiscal year ending September 30, 2015. A schedule of the adjustment follows:

	Governmental Funds	Proprietary Fund	Total
Deferred Outflows of Resources	\$ 832,112	\$ 345	\$ 832,457
Deferred Inflows of Resources	(4,015,802)	(1,667)	(4,017,469)
Net Pension Liability	(4,641,408)	(1,927)	(4,643,335)
Prior Period Adjustment to net position	7,825,098	3,249	7,828,347
Total	\$ -	\$ -	\$ -

## NOTE 22. STATE LOCAL HOUSING ASSISTANCE PROGRAM

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

### TAYLOR COUNTY, FLORIDA COMBINING STATEMENT OF SHIP FUNDS BY PROGRAM YEAR For the Fiscal Year Ended September 30, 2015

	SHIP Program Year Ended					
	2009	2012	2013	2014	2015	Total
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	235,809	235,809
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	1,250	26,957	-	-	-	28,207
Special assessments	-	-	-	-	-	-
Interest	123	56	60	131	406	776
Total revenues	1,373	27,013	60	131	236,215	264,792
EXPENDITURES						
Current Expenditures						
Economic environment	23,113	8,118	325	102,832	235,809	370,196
Total expenditures	23,113	8,118	325	102,832	235,809	370,196
Excess of revenues over (under) expenditures	(21,740)	18,895	(265)	(102,701)	406	(105,404)
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	-	-	-	-
Interfund transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(21,740)	18,895	(265)	(102,701)	406	(105,404)
Fund balances beginning of year	75,876	31,675	33,484	117,850	27	258,912
Fund balances end of year	\$ 54,136	\$ 50,570	\$ 33,219	\$ 15,149	\$ 433	\$ 153,508

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, 2015**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 9,407,392	9,407,392	\$ 9,175,724	\$ (231,668)
Intergovernmental	3,401,854	3,712,019	3,628,891	(83,128)
Charges for services	269,348	269,348	296,589	27,241
Fines and forfeitures	7,000	7,000	20,186	13,186
Miscellaneous	41,170	181,170	295,759	114,589
Special assessments	134,544	134,544	105,282	(29,262)
Interest	35,000	35,000	22,861	(12,139)
Total revenues	13,296,308	13,746,473	13,545,292	(201,181)
<b>EXPENDITURES</b>				
Current expenditures				
General government	1,450,744	1,593,221	1,728,323	(135,102)
Public safety	1,488,341	1,767,454	1,020,250	747,204
Physical environment	461,986	512,273	483,275	28,998
Transportation	272,693	372,060	70,700	301,360
Economic environment	265,821	317,282	308,323	8,959
Human services	518,975	664,231	577,902	86,329
Culture / recreation	843,578	1,530,047	565,116	964,931
Court-related	-	-	97,442	(97,442)
Capital outlay				
General government	110,556	371,097	35,890	335,207
Public safety	58,983	40,451	36,715	3,736
Physical environment	-	51,780	51,780	-
Transportation	-	-	-	-
Human services	-	1,900	1,900	-
Culture / recreation	808,577	523,798	772,474	(248,676)
Court-related	-	-	1,574	(1,574)
Debt service				
Principal	-	-	63,443	(63,443)
Interest	-	-	7,968	(7,968)
Total expenditures	6,280,254	7,745,594	5,823,075	1,922,519
Excess of revenues over expenditures	7,016,054	6,000,879	7,722,217	1,721,338
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	48,000	54,000	32,746	(21,254)
Interfund transfers out	(8,361,659)	(8,753,150)	(8,307,425)	445,725
Total other financing sources (uses)	(8,313,659)	(8,699,150)	(8,274,679)	424,471
Net change in fund balance	(1,297,605)	(2,698,271)	(552,462)	2,145,809
Fund balance at beginning of year	10,449,614	10,449,614	10,449,614	-
Fund balance at end of year	\$ 9,152,009	\$ 7,751,343	\$ 9,897,152	\$ 2,145,809

See notes to financial statements.

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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 715,000	\$ 715,000	\$ 775,779	\$ 60,779
Licenses and permits	200	200	210	10
Intergovernmental	717,500	717,500	757,870	40,370
Miscellaneous	5,600	5,600	124,845	119,245
Interest	1,000	1,000	911	(89)
Total revenues	<u>1,439,300</u>	<u>1,439,300</u>	<u>1,659,615</u>	<u>220,315</u>
<b>EXPENDITURES</b>				
Current expenditures				
Physical environment	107,148	107,148	56,948	50,200
Transportation	2,083,634	2,130,101	1,892,554	237,547
Capital outlay				
Transportation	525,000	729,533	204,500	525,033
Total expenditures	<u>2,715,782</u>	<u>2,966,782</u>	<u>2,154,002</u>	<u>812,780</u>
Excess of revenues over expenditures	<u>(1,276,482)</u>	<u>(1,527,482)</u>	<u>(494,387)</u>	<u>1,033,095</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	701,481	951,451	449,982	(501,469)
Total other financing sources (uses)	<u>701,481</u>	<u>951,451</u>	<u>449,982</u>	<u>(501,469)</u>
Net change in fund balance	<u>(575,001)</u>	<u>(576,031)</u>	<u>(44,405)</u>	<u>531,626</u>
Fund balance at beginning of year	1,225,295	1,225,295	1,225,295	-
Fund balance at end of year	<u>\$ 650,294</u>	<u>\$ 649,264</u>	<u>\$ 1,180,890</u>	<u>\$ 531,626</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, 2015**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,205,839	\$ 1,205,839	\$ 1,179,842	\$ (25,997)
Licenses and permits	151,000	151,000	145,109	(5,891)
Intergovernmental	66,800	72,072	66,433	(5,639)
Charges for services	7,600	7,600	8,928	1,328
Fines and forfeitures	-	-	-	-
Miscellaneous	600	8,950	11,413	2,463
Interest	3,000	3,000	2,701	(299)
<b>Total revenues</b>	<b>1,434,839</b>	<b>1,448,461</b>	<b>1,414,426</b>	<b>(34,035)</b>
<b>EXPENDITURES</b>				
Current expenditures				
General government	70,620	70,620	39,184	31,436
Public safety	1,235,804	1,284,866	1,143,532	141,334
Physical environment	16,000	16,500	5,537	10,963
Human services	855,368	699,659	155,687	543,972
Capital outlay				
General government	4,893	4,893	3,337	1,556
Public safety	300,000	426,810	7,248	419,562
Physical environment	-	-	-	-
Human services	-	3,710	3,710	-
<b>Total expenditures</b>	<b>2,482,685</b>	<b>2,507,058</b>	<b>1,358,235</b>	<b>1,148,823</b>
Excess of revenues over expenditures	(1,047,846)	(1,058,597)	56,191	1,114,788
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	95,178	95,178	15,778	(79,400)
Interfund transfers out	(80,665)	(80,665)	(62,738)	17,927
<b>Total other financing sources (uses)</b>	<b>14,513</b>	<b>14,513</b>	<b>(46,960)</b>	<b>(61,473)</b>
<b>Net change in fund balance</b>	<b>(1,033,333)</b>	<b>(1,044,084)</b>	<b>9,231</b>	<b>1,053,315</b>
Fund balance at beginning of year	1,316,250	1,316,250	1,316,250	-
<b>Fund balance at end of year</b>	<b>\$ 282,917</b>	<b>\$ 272,166</b>	<b>\$ 1,325,481</b>	<b>\$ 1,053,315</b>

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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 2,100,000	\$ 2,100,000	\$ 2,270,676	\$ 170,676
Miscellaneous	-	-	4,066	4,066
Interest	10,000	10,000	11,340	1,340
Total revenues	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,286,082</u>	<u>176,082</u>
<b>EXPENDITURES</b>				
Current expenditures				
General government	2,000	2,000	825	1,175
Human services	7,500	103,705	79,856	23,849
Capital outlay				
Human services	<u>1,999,500</u>	<u>1,963,800</u>	<u>775,249</u>	<u>1,188,551</u>
Total expenditures	<u>2,009,000</u>	<u>2,069,505</u>	<u>855,930</u>	<u>1,213,575</u>
Excess of revenues over expenditures	<u>101,000</u>	<u>40,495</u>	<u>1,430,152</u>	<u>1,389,657</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	<u>(1,058,865)</u>	<u>(5,989,509)</u>	<u>(5,989,510)</u>	<u>(1)</u>
Total other financing sources (uses)	<u>(1,058,865)</u>	<u>(5,989,509)</u>	<u>(5,989,510)</u>	<u>(1)</u>
Net change in fund balance	<u>(957,865)</u>	<u>(5,949,014)</u>	<u>(4,559,358)</u>	<u>1,389,656</u>
Fund balance at beginning of year	<u>6,620,740</u>	<u>6,620,740</u>	<u>6,620,740</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,662,875</u>	<u>\$ 671,726</u>	<u>\$ 2,061,382</u>	<u>\$ 1,389,656</u>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA  
SOLID WASTE FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
For the Fiscal Year Ended September 30, 2015**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 15,000	\$ 1,500	\$ 13,630	\$ 12,130
Intergovernmental	25,906	25,906	15,513	(10,393)
Special assessments	1,060,776	1,060,776	1,029,140	(31,636)
Interest	1,000	1,000	1,311	311
<b>Total revenues</b>	<b>1,102,682</b>	<b>1,089,182</b>	<b>1,059,594</b>	<b>(29,588)</b>
<b>EXPENDITURES</b>				
Current expenditures				
Physical environment	926,496	1,020,610	1,007,382	13,228
Capital outlay				
Physical environment	-	15,036	15,036	-
<b>Total expenditures</b>	<b>926,496</b>	<b>1,035,646</b>	<b>1,022,418</b>	<b>13,228</b>
<b>Excess of revenues over expenditures</b>	<b>176,186</b>	<b>53,536</b>	<b>37,176</b>	<b>(16,360)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	10,000	10,000	7,327	(2,673)
Interfund transfers out	(89,666)	(89,666)	(89,666)	-
<b>Total other financing sources (uses)</b>	<b>(79,666)</b>	<b>(79,666)</b>	<b>(82,339)</b>	<b>(2,673)</b>
<b>Net change in fund balance</b>	<b>96,520</b>	<b>(26,130)</b>	<b>(45,163)</b>	<b>(19,033)</b>
<b>Fund balance at beginning of year</b>	<b>547,958</b>	<b>547,958</b>	<b>547,958</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 644,478</b>	<b>\$ 521,828</b>	<b>\$ 502,795</b>	<b>\$ (19,033)</b>

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, 2015**

	Operating Fund		
	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 263,717	\$ 40,119	\$ (223,598)
Sale of general fixed assets	-	12,445	12,445
Miscellaneous	15,110	42,561	27,451
<b>Total revenues</b>	<b>278,827</b>	<b>95,125</b>	<b>(183,702)</b>
<b>EXPENDITURES</b>			
Public Safety			
Law enforcement			
Personnel services	3,167,594	2,929,544	238,050
Operating expenses	366,800	582,381	(215,581)
Capital outlay	18,470	304,351	(285,881)
<b>Total law enforcement</b>	<b>3,552,864</b>	<b>3,816,276</b>	<b>(263,412)</b>
Detention and correction			
Personnel services	2,145,550	1,737,522	408,028
Operating expenses	437,192	478,362	(41,170)
Capital outlay	5,200	20,550	(15,350)
<b>Total detention and correction</b>	<b>2,587,942</b>	<b>2,236,434</b>	<b>351,508</b>
<b>Total expenditures</b>	<b>6,140,806</b>	<b>6,052,710</b>	<b>88,096</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,861,979)</b>	<b>(5,957,585)</b>	<b>(95,606)</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers from Board of County Commissioners	5,861,979	5,957,585	95,606
<b>Total other financing sources</b>	<b>5,861,979</b>	<b>5,957,585</b>	<b>95,606</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2015**

	Operating Fund			Variance
	Original Budget	Final Budget	Actual	Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 740,615	\$ 740,615	\$ 769,553	\$ 28,938
Miscellaneous	1,078	1,078	1,568	490
<b>Total revenues</b>	<b>741,693</b>	<b>741,693</b>	<b>771,121</b>	<b>29,428</b>
<b>EXPENDITURES</b>				
General government				
Personnel services	860,469	794,219	792,019	2,200
Operating expenses	171,290	219,690	217,837	1,853
Capital outlay	-	17,850	17,776	74
<b>Total expenditures</b>	<b>1,031,759</b>	<b>1,031,759</b>	<b>1,027,632</b>	<b>4,127</b>
Excess of revenues over (under) expenditures	(290,066)	(290,066)	(256,511)	33,555
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Board of County Commissioners	290,066	290,066	256,511	(33,555)
<b>Total other financing sources (uses)</b>	<b>290,066</b>	<b>5,861,979</b>	<b>256,511</b>	<b>(33,555)</b>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements.



**TAYLOR COUNTY, FLORIDA**

**HOSPITAL DEBT SERVICE FUND**

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

**For the Fiscal Year Ended September 30, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 1,070	\$ 1,070
<b>EXPENDITURES</b>				
Debt service				
Principal	520,000	1,288,355	11,805,000	(10,516,645)
Interest	528,994	528,994	528,994	-
Total expenditures	1,048,994	1,817,349	12,333,994	(10,516,645)
Excess of revenues over expenditures	(1,048,994)	(1,817,349)	(12,332,924)	(10,515,575)
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	-	5,586,000	5,586,000
Interfund transfers in	1,058,865	1,058,865	5,989,510	4,930,645
Total other financing sources (uses)	1,058,865	1,058,865	11,575,510	10,516,645
Net change in fund balance	9,871	(758,484)	(757,414)	1,070
Fund balance at beginning of year	758,174	758,174	758,174	-
Fund balance at end of year	\$ 768,045	\$ (310)	\$ 760	\$ 1,070

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, 2015**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 917,215	\$ 67,215
Miscellaneous	-	-	5,667	5,667
Interest	-	-	2,616	2,616
<b>Total revenues</b>	<b>850,000</b>	<b>850,000</b>	<b>925,498</b>	<b>75,498</b>
<b>EXPENDITURES</b>				
Transportation				
Current expenditures	-	-	30,374	(30,374)
Capital outlay	899,900	879,900	30,624	849,276
<b>Total expenditures</b>	<b>899,900</b>	<b>879,900</b>	<b>60,998</b>	<b>818,902</b>
<b>Excess of revenues over expenditures</b>	<b>(49,900)</b>	<b>(29,900)</b>	<b>864,500</b>	<b>894,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	(641,441)	(341,441)	(187,553)	153,888
<b>Total other financing sources (uses)</b>	<b>(641,441)</b>	<b>(341,441)</b>	<b>(187,553)</b>	<b>153,888</b>
<b>Net change in fund balance</b>	<b>(691,341)</b>	<b>(371,341)</b>	<b>676,947</b>	<b>1,048,288</b>
<b>Fund balance at beginning of year</b>	<b>848,192</b>	<b>848,192</b>	<b>848,192</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 156,851</b>	<b>\$ 476,851</b>	<b>\$ 1,525,139</b>	<b>\$ 1,048,288</b>

See notes to financial statements.

**TAYLOR COUNTY, FLORIDA**  
**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**FLORIDA RETIREMENT SYSTEM**  
**LAST TWO FISCAL YEARS**

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability		
Retirement	0.0397%	0.0387%
Health insurance subsidy	0.0254%	0.0248%
 County's proportionate share of the net pension liability		
Retirement	\$ 5,131,091	\$ 2,322,814
Health insurance subsidy	<u>2,585,580</u>	<u>2,320,521</u>
Total	<u>\$ 7,716,671</u>	<u>\$ 4,643,335</u>
 County's covered payroll	 \$ 8,093,506	 \$ 7,749,485
 County's proportionate share of the net pension liability as a percentage of its covered employee payroll	 95.34%	 59.92%
 Plan fiduciary net position as a percentage of the total pension liability	 92.00%	 96.09%

GASB 68 requires information for 10 years. Until a full 10 year trend has been compiled, only those years for which information is available has been presented.

TAYLOR COUNTY, FLORIDA  
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS  
FLORIDA RETIREMENT SYSTEM  
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
Contractually required contributions		
Pension plan	\$ 1,093,298	\$ 979,174
Health insurance subsidy	<u>177,844</u>	<u>\$ 99,829</u>
	<u>\$ 1,271,142</u>	<u>\$ 1,079,003</u>
Contributions in relation to the contractually required contributions	\$ 1,271,142	\$ 1,079,003
Contribution deficiency	\$ -	\$ -
County's covered employee payroll	\$ 8,093,506	\$ 7,749,584
Contributions as a percentage of covered employee payroll	15.71%	13.92%

GASB 68 requires information for 10 years. Until a full 10 year trend has been compiled, only those years for which information is available has been presented.

## **TAYLOR COUNTY, FLORIDA**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**For the Fiscal Year Ended September 30, 2015**

**A. Budgetary Information:**

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental and enterprise funds. All annual appropriations lapse at fiscal year end.

The County generally follows these procedures in establishing the budgetary data for the governmental and enterprise funds as reflected in the financial statements.:

1. Prior to September 30, the Clerk of the Circuit Court, serving as Budget Officer submits to the Board of County Commissioners a tentative budget for the fiscal year commencing the following October. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted by the Board of County Commissioners to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of a resolution by the Board of County Commissioners.
4. The Constitutional Officers submit, at various times, to the Board and to certain divisions within the Department of Revenue, State of Florida, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them, as set forth in chapter 129 of Florida Statutes.
5. The Department of Revenue, State of Florida, has the final authority on the operating budgets for the Tax Collector and the Property Appraiser, which are classified as separate special revenue funds.
6. The Board of County Commissioners is authorized to amend fixed appropriations by motion to the extent that appropriations do not exceed the total approved budget of the fund, or appropriate for special purpose intended, reserves or unanticipated receipts. Appropriations lapse at year end. No supplemental appropriations were necessary during the year. Various such amendments were made during the year.
7. Formal budgetary integration is employed as a management control device in all governmental funds.
8. Governmental fund budgets are initially adopted on the modified accrual basis. The legally amended budgetary data presented in the accompanying financial statements for the fiscal year ending September 30, 2015, are shown on this basis of accounting. Therefore, the actual and budgetary data are on a comparable basis. The Enterprise Fund budget is adopted on the accrual basis except that depreciation is not budgeted.
9. Legal control of the budget is exercised pursuant to applicable provisions of Florida Statutes.
10. Appropriations for the County lapse at the close of the fiscal year.

**TAYLOR COUNTY, FLORIDA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**For the Fiscal Year Ended September 30, 2015**

**B. Pension Plan:**

**Net Pension Liability**

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2015, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	<u>\$161,370,735</u>	<u>\$10,249,201</u>
Plan Fiduciary Net Position	<u>(148,454,394)</u>	<u>(50,774)</u>
Net Pension Liability	<u>\$ 12,916,341</u>	<u>\$10,198,427</u>

**Plan Fiduciary Net Position as a Percentage  
of the Total Pension Liability**

**92.00%**

**0.50%**

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2015. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2014, and update procedures were used to determine liabilities as of July 1, 2015. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the Plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

**Basis for Allocation**

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2013, 2014 and 2015, respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2015, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable for that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflow of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

### **Actuarial Methods and Assumptions**

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

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.60%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.65%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.80% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2015:

- FRS: There were no changes in actuarial assumptions. The inflation rate assumption remained at 2.60%, the real payroll growth assumption remained at 0.65%, and the overall payroll growth rate assumption remained at 3.25%. The long-term expected rate of return remained at 7.65%
- HIS: The municipal bonds rate used to determine total pension liability was decreased from 4.29% to 3.80%.

## COMBINING STATEMENTS



**TAYLOR COUNTY, FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
September 30, 2015**

**Special Revenue Funds**

	Clerk of the Circuit Court								Property Appraiser	Sheriff				
	Clerk Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology	Public Records Modernization	State Court	Teen Court		Drug Task Force Grant	Inmate Welfare	Local Law Enforcement Block Grant	Nongrant Forfeiture	Special Law Enforcement Trust
<b>ASSETS</b>														
<b>Current assets</b>														
Cash	\$ 23,263	\$ 45,539	\$ 15,725	\$ 270,544	\$ 22,674	\$ 36,368	\$ -	\$ 50,266	\$ 29,179	\$ 14,816	\$ 93,437	\$ 3,168	4,396	\$ 39,556
Accounts receivable	1,099	-	-	12,265	-	-	-	-	-	-	7,316	-	-	-
Due from other funds	2,696	7,469	-	-	90,548	200	-	81	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	-	3,786	-	-	-	-
Investments	-	-	-	378,518	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 27,058</b>	<b>\$ 53,008</b>	<b>\$ 15,725</b>	<b>\$ 661,327</b>	<b>\$ 113,222</b>	<b>\$ 36,368</b>	<b>\$ -</b>	<b>\$ 50,347</b>	<b>\$ 29,179</b>	<b>\$ 18,602</b>	<b>\$ 100,753</b>	<b>\$ 3,168</b>	<b>\$ 4,396</b>	<b>\$ 39,556</b>
<b>LIABILITIES AND FUND BALANCES</b>														
<b>LIABILITIES</b>														
<b>Current liabilities</b>														
Accounts payable	\$ 13,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,642
Due to other funds	12,880	5,115	-	-	-	-	-	-	29,179	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-	-	-	-	-	-	778	-	-
Other current liabilities	200	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>27,058</b>	<b>5,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,179</b>	<b>-</b>	<b>-</b>	<b>778</b>	<b>-</b>	<b>38,642</b>
<b>FUND BALANCES</b>														
Restricted	-	-	-	-	113,222	36,368	-	50,347	-	18,602	100,753	2,390	4,396	914
Assigned	-	47,893	15,725	661,327	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>47,893</b>	<b>15,725</b>	<b>661,327</b>	<b>113,222</b>	<b>36,368</b>	<b>-</b>	<b>50,347</b>	<b>-</b>	<b>18,602</b>	<b>100,753</b>	<b>2,390</b>	<b>4,396</b>	<b>914</b>
<b>Total liabilities and fund balances</b>	<b>\$ 27,058</b>	<b>\$ 53,008</b>	<b>\$ 15,725</b>	<b>\$ 661,327</b>	<b>\$ 113,222</b>	<b>\$ 36,368</b>	<b>\$ -</b>	<b>\$ 50,347</b>	<b>\$ 29,179</b>	<b>\$ 18,602</b>	<b>\$ 100,753</b>	<b>\$ 3,168</b>	<b>\$ 4,396</b>	<b>\$ 39,556</b>
See notes to financial statements.														

**TAYLOR COUNTY, FLORIDA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
September 30, 2015**

	Special Revenue Funds								Capital Projects Funds						
	Supervisor of Elections	Board of County Commissioners												Total Nonmajor governmental Funds	
	Community Development Operating	Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Florida Boating Improvement	Tourist Tax Infra- structure	Tourism Tax Infra- structure	Small Courthouse Facilities	Small County Road Assistance	Small County Outreach	FDOT Economic Development		
<b>ASSETS</b>															
Cash	\$ 6,404	\$ -	\$ 80,867	\$ 246,822	\$ 383,017	\$ 188,893	\$ 162,708	\$ 50,616	\$ -	\$ 126,057	\$ 6,350	\$ -	\$ (133,533)	\$ 104,389	\$ 1,871,321
Accounts receivable	-	-	166	-	-	-	22,764	-	-	-	-	-	-	-	43,610
Due from other funds	-	-	-	12,088	-	-	-	-	-	-	-	-	-	-	113,082
Due from other governmental units	-	25,906	45,437	-	39	30,195	-	3,841	-	15,098	-	-	254,600	-	378,902
Investments	-	-	-	15,275	-	-	312,771	-	-	-	-	-	-	-	706,564
<b>Total assets</b>	<b>\$ 6,404</b>	<b>\$ 25,906</b>	<b>\$ 126,470</b>	<b>\$ 274,185</b>	<b>\$ 383,056</b>	<b>\$ 219,088</b>	<b>\$ 498,243</b>	<b>\$ 54,457</b>	<b>\$ -</b>	<b>\$ 141,155</b>	<b>\$ 6,350</b>	<b>\$ -</b>	<b>\$ 121,067</b>	<b>\$ 104,389</b>	<b>\$ 3,113,479</b>
<b>LIABILITIES AND FUND BALANCES</b>															
<b>LIABILITIES</b>															
Current liabilities															
Accounts payable	\$ -	\$ 13,818	\$ 7,174	\$ 6,152	\$ 4,510	\$ -	\$ 109,201	\$ -	\$ -	\$ 7,236	\$ -	\$ -	\$ 121,067	\$ -	\$ 321,778
Due to other funds	356	12,088	-	-	104,025	-	-	-	-	-	-	-	-	-	163,643
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	140	334	-	-	348	-	-	-	-	-	-	-	822
Revenues collected in advance	6,048	-	-	114,191	-	-	-	-	-	-	-	-	-	-	121,017
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
<b>Total liabilities</b>	<b>6,404</b>	<b>25,906</b>	<b>7,314</b>	<b>120,677</b>	<b>108,535</b>	<b>-</b>	<b>109,549</b>	<b>-</b>	<b>-</b>	<b>7,236</b>	<b>-</b>	<b>-</b>	<b>121,067</b>	<b>-</b>	<b>607,460</b>
<b>FUND BALANCES</b>															
Restricted	-	-	-	153,508	-	219,088	388,694	54,457	-	133,919	6,350	-	-	104,389	1,387,397
Assigned	-	-	119,156	-	274,521	-	-	-	-	-	-	-	-	-	1,118,622
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>119,156</b>	<b>153,508</b>	<b>274,521</b>	<b>219,088</b>	<b>388,694</b>	<b>54,457</b>	<b>-</b>	<b>133,919</b>	<b>6,350</b>	<b>-</b>	<b>-</b>	<b>104,389</b>	<b>2,506,019</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,404</b>	<b>\$ 25,906</b>	<b>\$ 126,470</b>	<b>\$ 274,185</b>	<b>\$ 383,056</b>	<b>\$ 219,088</b>	<b>\$ 498,243</b>	<b>\$ 54,457</b>	<b>\$ -</b>	<b>\$ 141,155</b>	<b>\$ 6,350</b>	<b>\$ -</b>	<b>\$ 121,067</b>	<b>\$ 104,389</b>	<b>\$ 3,113,479</b>

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, 2015**

	Special Revenue Funds												
	Clerk of the Circuit Court				Public Records Modernization				Property Appraiser	Sheriff			
	Clerk of Courts Operating	Clerk Court	Clerk CSE Incentive	Clerk CSE Reimbursement	Information Technology	State Court	Teen Court	Operating	Drug Task Force Grant	Inmate Welfare	Local Law Enforcement Block Grant	Nongrant Forfeiture	Special Law Enforcement Trust
<b>REVENUES</b>													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	143,568	484	72,218	18,239	-	-	-	22,611	-	-	-	-
Charges for services	95,764	282,190	-	-	-	16,529	5,841	-	-	45,569	-	4,396	-
Fines and forfeitures	-	172,587	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9,936	-	30	963	5,894	100	9,062	101	-	20	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>105,700</b>	<b>598,345</b>	<b>514</b>	<b>73,181</b>	<b>24,133</b>	<b>16,629</b>	<b>9,062</b>	<b>5,942</b>	<b>22,611</b>	<b>45,589</b>	<b>-</b>	<b>4,396</b>	<b>-</b>
<b>EXPENDITURES</b>													
<b>Current Expenditures</b>													
General government	878,249	-	-	-	-	-	-	652,871	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	22,562	23,829	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	574,845	-	38,549	-	27,240	9,062	4,898	-	-	-	-	-
<b>Capital outlay</b>													
General government	45,948	-	-	-	-	-	-	24,776	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	15,936	-	-	41,526
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>924,197</b>	<b>574,845</b>	<b>-</b>	<b>38,549</b>	<b>-</b>	<b>27,240</b>	<b>9,062</b>	<b>4,898</b>	<b>677,647</b>	<b>22,562</b>	<b>39,765</b>	<b>-</b>	<b>41,526</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(818,497)</b>	<b>23,500</b>	<b>514</b>	<b>34,632</b>	<b>24,133</b>	<b>(10,611)</b>	<b>-</b>	<b>1,044</b>	<b>(677,647)</b>	<b>49</b>	<b>5,824</b>	<b>4,396</b>	<b>(41,526)</b>
<b>OTHER FINANCING SOURCES (USES)</b>													
Interfund transfers in	818,497	-	-	-	-	-	-	677,647	-	-	-	-	38,642
Interfund transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>818,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>677,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,642</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>23,500</b>	<b>514</b>	<b>34,632</b>	<b>24,133</b>	<b>(10,611)</b>	<b>-</b>	<b>1,044</b>	<b>49</b>	<b>5,824</b>	<b>-</b>	<b>4,396</b>	<b>(2,884)</b>
<b>Fund balances beginning of year</b>	<b>-</b>	<b>24,393</b>	<b>15,211</b>	<b>626,895</b>	<b>89,089</b>	<b>46,979</b>	<b>-</b>	<b>49,303</b>	<b>18,553</b>	<b>94,929</b>	<b>2,390</b>	<b>-</b>	<b>3,798</b>
<b>Fund balances end of year</b>	<b>\$ -</b>	<b>\$ 47,893</b>	<b>\$ 15,725</b>	<b>\$ 661,527</b>	<b>\$ 113,222</b>	<b>\$ 36,368</b>	<b>\$ -</b>	<b>\$ 50,347</b>	<b>\$ 18,602</b>	<b>\$ 100,753</b>	<b>\$ 2,390</b>	<b>\$ 4,396</b>	<b>\$ 914</b>
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, 2015**

	Special Revenue Funds										Capital Projects Funds				Total Nonmajor Governmental Funds
	Supervisor of Elections	Board of County Commissioners									Small County Courthouse Facility	Small County Road Assistance	Small County Outreach	PDOT Economic Development	
	Operating	Community Development Block Grant	Airport	Local Housing	MSBU	Tourist Development Trust	Landfill	Florida Boating Improvement	Tourist Tax Infra- structure	Tourism Tax Infra- structure					
<b>REVENUES</b>															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,885	\$ -	\$ -	\$ -	\$ 76,942	\$ -	\$ -	\$ -	\$ -	\$ 230,827
Intergovernmental revenue	5,549	25,906	106,242	235,809	-	-	-	-	-	-	-	-	254,600	-	885,226
Charges for services	-	-	56,974	-	-	-	111,854	18,678	-	-	-	-	-	-	835,793
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172,567
Miscellaneous	54	-	6,960	28,207	28	5,000	4,434	-	-	-	-	-	-	-	70,789
Special assessments	-	-	-	-	53,600	-	-	-	-	-	-	-	-	-	53,600
Interest	3	-	175	776	941	391	-	102	1	400	17	-	-	-	2,806
<b>Total revenues</b>	<b>5,606</b>	<b>25,906</b>	<b>170,351</b>	<b>264,792</b>	<b>54,569</b>	<b>159,276</b>	<b>116,088</b>	<b>18,978</b>	<b>1</b>	<b>77,342</b>	<b>17</b>	<b>-</b>	<b>254,600</b>	<b>-</b>	<b>2,051,628</b>
<b>EXPENDITURES</b>															
Current Expenditures															
General government	399,323	-	-	-	-	-	-	-	-	-	-	-	-	-	1,930,443
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,391
Physical environment	-	-	-	-	-	-	183,825	-	-	-	-	-	-	-	183,825
Transportation	-	-	53,310	-	11,835	130,772	-	-	603	1,358	-	-	-	-	65,145
Economic environment	-	25,906	-	370,196	-	-	-	-	-	-	-	-	-	-	528,835
Culture/recreation	-	-	-	-	-	-	-	1,656	-	-	-	-	-	-	1,856
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	654,594
Capital outlay															-
General government	-	-	-	-	-	-	-	-	-	-	3,484	-	-	-	74,208
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,462
Physical environment	-	-	-	-	-	-	9,412	-	-	-	-	-	-	-	9,412
Transportation	-	-	113,586	-	171,126	-	-	-	-	-	-	-	254,600	-	539,312
Economic environment	-	-	-	-	-	-	-	-	-	137,208	-	-	-	-	137,208
Culture/recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court-related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service															-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>399,323</b>	<b>25,906</b>	<b>166,896</b>	<b>370,196</b>	<b>182,961</b>	<b>130,772</b>	<b>193,037</b>	<b>1,856</b>	<b>603</b>	<b>138,566</b>	<b>3,484</b>	<b>-</b>	<b>254,600</b>	<b>-</b>	<b>4,228,291</b>
Excess of revenues over (under) expenditures	(393,717)	-	3,455	(105,404)	(128,392)	28,504	76,949	15,322	(602)	(61,224)	(3,467)	-	-	-	(2,176,663)
<b>OTHER FINANCING SOURCES (USES)</b>															
Interfund transfers in	393,717	-	-	-	-	-	-	-	-	-	-	-	-	-	1,928,503
Interfund transfers out	-	-	-	-	(1,200)	-	-	-	-	-	-	-	-	-	(1,200)
<b>Total other financing sources (uses)</b>	<b>393,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,927,303</b>
Net change in fund balances	-	-	3,455	(105,404)	(129,592)	28,504	(76,949)	15,322	(602)	(61,224)	(3,467)	-	-	-	(249,360)
Fund balances beginning of year	-	-	115,701	256,912	404,113	190,584	465,643	36,135	602	195,143	9,817	-	-	104,389	2,755,379
Fund balances end of year	\$ -	\$ -	\$ 119,156	\$ 151,508	\$ 274,521	\$ 219,088	\$ 388,694	\$ 54,457	\$ -	\$ 133,919	\$ 6,350	\$ -	\$ -	\$ 104,389	\$ 2,506,019

See notes to financial statements.

## COMPLIANCE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Taylor County, Florida, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Taylor County, Florida's basic financial statements, and have issued our report thereon dated April 12, 2016.

**Internal Control Over Financial Reporting**

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

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

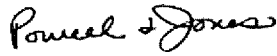
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

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

### **Purpose of this Report**

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



**POWELL & JONES**  
Certified Public Accountants  
April 12, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR STATE PROJECT AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.550, RULES OF  
THE AUDITOR GENERAL, OFFICE OF THE AUDITOR GENERAL**

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

**Report on Compliance for Each Major State Project**

We have audited the compliance of Taylor County, Florida with the types of compliance requirements described in the State of Florida, Department of Financial Services State Projects Compliance Supplement, that could have a direct and material effect on its major State project for the year ended September 30, 2015. Taylor County, Florida's major State project is identified in the summary of auditors' results section of the accompanying Schedule of Findings.

**Management's Responsibility**

Taylor County, Florida's management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major State project.

**Auditor's Responsibility**

Our responsibility is to express an opinion on Taylor County, Florida's compliance for each major State Project based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Taylor County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State Project. However, our audit does not provide a legal determination of Taylor County, Florida's compliance.

**Opinion on Each Major State Project**

In our opinion, Taylor County, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major State project for the fiscal year ended September 30, 2015.



## Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

## Internal Control Over Compliance

Management of Taylor County, Florida is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Taylor County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on a major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State Project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Taylor County, Florida's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Pursuant to Chapter 119, *Florida Statutes*, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of Taylor County, Florida's management, State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**POWELL & JONES, CPAs**  
**April 12, 2016**

**TAYLOR COUNTY FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For The Fiscal Year Ended September 30, 2015**

<b>Federal and State Grantor/Pass Through Grantor Program Title</b>	<b>CFDA#</b>	<b>GRANT #</b>	<b>PROGRAM OR AWARD AMOUNT</b>	<b>REPORTED IN PRIOR YEARS</b>	<b>DEFERRED IN PRIOR YEARS</b>	<b>REVENUES RECOGNIZED</b>	<b>EXPENDITURES</b>	<b>Reserved Deferred Revenues 9/30/2015</b>
<b>FEDERAL AWARDS</b>								
<b>US DEPARTMENT OF ECONOMIC DEVELOPMENT</b>								
Community Development Block Grant	14.228	15DB-OJ-03-72-01-H-18	\$ 750,000	\$ -	\$ -	\$ 25,906	\$ 25,906	
<b>US DEPARTMENT OF INTERIOR</b>								
<i>passed through Florida Department of Agriculture &amp; Consumer Services/Division of Forestry</i>								
Title IV-D Volunteer Fire Assistance Grant	15.228	FY2015VFA	5,272	-	-	5,272	5,272	-
<b>US Department of Justice</b>								
<i>passed through Florida Department of Law Enforcement</i>								
Byrne Formula Grant Program	16.738	2015-JAGC-TAYL-2-R3-158	22,611	-	-	22,611	22,611	-
<i>passed through Office of Justice Programs</i>								
SCAAP Grant	16.606	2014-AP-BX-0112	455	-	-	-	-	455
			23,066	-	-	22,611	22,611	455
<b>US DEPARTMENT OF TRANSPORTATION</b>								
<i>passed through Florida Department of Transportation</i>								
Federal Aviation Administration - Airport Improvement Program	20.106	AR-733	219,105	-	-	77,905	77,905	-
Federal Aviation Administration - Design Storage Hangar	20.106	AR-732	518,504	-	-	15,305	15,305	-
Master Layout Plan	20.106	AR-733	24,345	-	-	13,032	13,032	-
			761,954	-	-	106,242	106,242	-
<b>US Elections Assistance Commission</b>								
<i>Passed through Florida Department of State</i>								
Help America Vote 11/12	90.401	N/A	2,291	992	1,299	-	1,299	-
Help America Vote 11/12 County match	90.401	N/A	344	-	344	-	344	-
Help America Vote 12/13	90.401	N/A	3,383	-	3,383	-	3,383	-
Help America Vote 12/13 County match	90.401	N/A	507	-	507	-	507	-
Help America Vote 13/14	90.401	N/A	2,109	-	2,109	-	16	2,093
Help America Vote 13/14 County match	90.401	N/A	316	-	316	-	-	316
Help America Vote 14/15	90.401	N/A	3,164	-	-	3,164	-	3,164
Help America Vote 14/15 County match	90.401	N/A	475	-	-	475	-	475
			12,589	992	7,958	3,639	5,549	6,048
<b>FEDERAL OFFICE OF CHILD SUPPORT ENFORCEMENT</b>								
<i>passed through Florida Department of Revenue</i>								
Title IV-D; CSE Reimbursement	93.563	COC62	72,218	-	-	72,218	72,218	-
<b>FEDERAL DEPARTMENT OF HOMELAND SECURITY</b>								
<i>passed through Florida Division of Emergency Management</i>								
Cert Grant	97.042	15-CHN2-05-37-01-289	5,154	-	-	5,154	5,154	-
Homeland Security Grant	97.067	14-DS-L5-03-72-01-309	10,900	-	-	9,098	9,098	-
Homeland Security Training Grant	97.067	15-DS-P4-03-72-01-294	12,308	-	-	12,079	12,079	-
Emergency Management Performance Grant	97.042	15-FG-4D-03-72-01-129	55,314	8,868	-	46,446	46,446	-
			83,676	8,868	-	72,777	72,777	-
<b>Total federal awards</b>			<b>\$1,708,775</b>	<b>\$ 9,860</b>	<b>\$ 7,958</b>	<b>\$ 308,665</b>	<b>\$ 310,575</b>	<b>\$ 6,503</b>

**TAYLOR COUNTY FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For The Fiscal Year Ended September 30, 2015**

<u>Program Title</u>	<u>CSFA#</u>	<u>GRANT #</u>	<u>AMOUNT</u>	<u>PRIOR YEARS</u>	<u>PRIOR YEARS</u>	<u>RECOGNIZED</u>	<u>EXPENDITURES</u>	<u>Reserved 9/30/2015</u>
<b>STATE FINANCIAL ASSISTANCE</b>								
<i>Florida Division of Emergency Management</i> Emergency Management Programs	31.063	15-BG-83-03-72-01-062	\$ 105,806	\$ 19,393	\$ -	\$ 98,979	\$ 98,979	\$ -
<i>Department of Environmental Protection</i> Small County Solid Waste Grant	37.012	529SC	90,909	-	-	90,410	90,410	-
<i>Department of Agriculture and Consumer Services</i> Arthropod Mosquito Control State Aid	42.003	N/A	31,540	-	461	29,830	29,830	1,710
<i>Florida Division of Cultural Affairs</i> Forest Capital Hall Renovation	45.014	15.9.200.586	215,550	-	-	215,550	215,550	-
<i>Department of State</i> State Aid to Libraries	45.030	N/A	99,691	-	-	99,691	99,691	-
<i>Florida Housing Finance Corporation</i> <i>State Housing Initiatives Program</i>								
SHIP Funds 2008-2009	52.091	N/A	350,000	345,460	-	23,114	23,114	(18,574)
SHIP Funds 2011-2012	52.091	N/A	350,000	330,829	-	8,117	8,117	-
SHIP Funds 2012-2013	52.091	N/A	25,000	6,440	-	325	325	18,235
SHIP Funds 2013-2014	52.091	N/A	350,000	232,647	-	102,832	102,832	14,521
SHIP Funds 2014-2015	52.091	N/A	350,000	-	-	235,809	235,809	114,191
			<u>1,425,000</u>	<u>915,376</u>	<u>-</u>	<u>370,197</u>	<u>370,197</u>	<u>128,373</u>
<i>Florida Department of Transportation</i> <i>Commission for the Transportation Disadvantaged</i>								
Transportation Disadvantaged Grant	55.002	ARI-28	19,232	-	-	19,232	19,232	-
Transportation Disadvantaged Grant	55.002	G0264	19,232	-	-	4,423	4,423	-
			<u>38,464</u>	<u>-</u>	<u>-</u>	<u>23,655</u>	<u>23,655</u>	<u>-</u>
<i>Small County Outreach Program - Robert Aman Rd.</i>	55.009	ARB15	869,949	3,597	-	254,600	254,600	-
<i>Florida Department of Health</i> EMS Rural Matching Grant	64.003	R3087	12,821	-	-	12,821	12,821	-
EMS County Grant	64.005	C3062	3,526	-	-	3,526	3,526	-
			<u>16,347</u>	<u>-</u>	<u>-</u>	<u>16,347</u>	<u>16,347</u>	<u>-</u>
<i>Federal Department of the Interior</i> <i>passed through Florida Fish and Wildlife Service</i> Aucilla Boat Ramp Project	77.006	N/A	10,000	-	-	10,000	10,000	-
<i>Florida Fish and Wildlife Conservation Commission</i> Florida Boating Improvement Program Grant	77.006	13268	178,411	-	-	178,411	178,411	-
<i>Department of Management Services</i> <i>Wireless 911 Board-911 Wireless State Funds</i>								
911 Access Fee - Local Exchange		N/A	28,521	-	51,689	28,521	28,521	-
911 Wireless State Funds		N/A	30,503	-	21,496	30,503	30,503	-
911 Wireless State Supplemental Funds		N/A	46,258	-	220,068	46,258	46,258	-
Rural County Grant Spring Program	72.001	15-4-22	26,097	-	-	26,097	26,097	-
Rural County Grant Fall Program	72.001	14-10-18	33,813	-	-	33,813	33,813	-
			<u>165,192</u>	<u>-</u>	<u>293,253</u>	<u>165,192</u>	<u>165,192</u>	<u>-</u>
<b>Total state financial assistance</b>			<b>\$3,246,859</b>	<b>\$ 938,366</b>	<b>\$ 293,714</b>	<b>\$ 1,552,862</b>	<b>\$ 1,552,862</b>	<b>\$ 130,083</b>
Schedule of Expenditures of Federal Awards and State Financial Assistance.								

## **TAYLOR COUNTY, FLORIDA**

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

For the Fiscal Year Ended September 30, 2015

#### **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 and Chapter 10.550, Rules of the Auditor General of Florida.

##### **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, 2015**

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**

**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**

Any audit findings disclosed that are required to  
be reported in accordance with rule 10.656,  
*Rules of the Auditor General?* **No**

CSFA Number

Name of State Program

**Department of Environmental Protection**

*Small County Solid Waste*

**Florida Department of Transportation**

*Small County Outreach Program*

**Florida Division of Cultural Affairs**

*Forest Capital Hill Renovation*

**Department of State**

*State Aid to Libraries*

**Florida Fish and Wildlife Conservation Commission**

*Florida Boating Improvement*

37.012

55.009

45.014

45.030

77.006

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

**Financial Statement Findings**

None

**State Financial Assistance Findings and  
Questioned Costs**

None

## **MANAGEMENT LETTER**

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

We have audited the financial statements of Taylor County, Florida (the County), as of and for the year ended September 30, 2015, and have issued our report thereon dated April 12, 2016.

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 April 12, 2016, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following items be addressed in this letter.

### **BOARD OF COUNTY COMMISSIONERS**

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

### **CLERK OF THE CIRCUIT COURT**

#### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

#### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

## **PROPERTY APPRAISER**

### **PRIOR YEAR FINDINGS**

There were no reportable findings in the prior year.

### **CURRENT YEAR FINDINGS**

There were no reportable findings in the current year.

## **SHERIFF**

### **PRIOR YEAR FINDINGS**

The prior year findings regarding inventory of fixed assets were corrected in the current year.

### **CURRENT YEAR FINDINGS**

#### **Finding 2015-1 Year End Expenditure Cutoffs**

From our audit, we found instances where certain expenditures at year end were recorded in the current year based upon purchase orders issued rather than valid invoices for goods and services received. This caused those expenditures to be recorded in the wrong fiscal year.

To correctly record expenditures in the current and subsequent fiscal years, we recommend that a review be made of all expenditures incurred and ordered close to the year end to assure that the correct fiscal periods are utilized.

## **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, 2015.

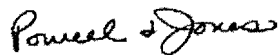
Financial Emergency Status - We determined that the County had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(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.

Deteriorating Financial Conditions - We noted no deteriorating financial conditions within the County during the year.

## CONCLUSION

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



**POWELL & JONES**  
Certified Public Accountants  
April 12, 2016



## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined Taylor County, Florida's (the County) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2015. We have also examined the Clerk of the Circuit Court's (Clerk's) compliance with Section 28.35, *Florida Statutes* as to the following during the fiscal year ended September 30, 2015:

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


We also examined the County's compliance with section 365.172(10) *Florida Statutes* and requirements specified by the E911 Board grant and special disbursement programs. These laws require that E911 fee revenues, interest, and E911 grant funding to be used to pay for authorized expenditures as specified in the Statutes.

Management is responsible for the County's and Clerk's respective compliance with those requirements. Our responsibility is to express an opinion on the County's and the Clerk's respective compliance based on our examinations.

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

In our opinion, Taylor County, Florida and the Taylor County Clerk of the Circuit Court complied, in all material respects, with the aforementioned respective requirements for the year ended September 30, 2015.

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



**POWELL & JONES**  
Certified Public Accountants  
April 12, 2016

16A

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:** DMH Financials Presented by Doug Faircloth, CFO



**MEETING DATE REQUESTED:** May 17, 2016

**Statement of Issue:** DMH Financials Reported by Doug Faircloth, CFO

**Recommended Action:**

**Fiscal Impact:**

**Budgeted Expense:**

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

**Contact:** Tasha Towles/Thomas Stone 584-0885

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:** Financials

# DOCTORS' MEMORIAL HOSPITAL

*Financial Presentation*

*For the ten months ended  
March 31, 2016*

# DOCTORS' MEMORIAL HOSPITAL

## Patient Statistics

<u>IN-PATIENT DAYS</u>	June 2015 thru March 2016	June 2014 thru March 2015	<u>YTD change</u>	
			<u>#'s</u>	<u>%</u>
Med/Surg	1,801	2,505	(704)	
ICU	541	492	49	
Total Acute	2,342	2,997	(655)	-22%
Swing bed	127	198	(71)	
Observation	575	557	18	
Total Acute,SB & Obs	3,044	3,752	(708)	-19%

## AVERAGE DAILY CENSUS

Med/Surg & ICU	8	10	(2)	
Daily census adjusted for Outpatients	42	45	(4)	-8%

## OUT-PATIENT VISITS

ER Visits	11,497	11,893	(396)	
OP Visits	13,399	16,463	(3,064)	
OP Surgeries	453	504	(51)	
OP Endoscopies	624	628	(4)	
Total out-patient	25,973	29,488	(3,515)	-12%

## **DOCTORS' MEMORIAL HOSPITAL**

### **Patient Statistics**

	<b>June 2015 thru March 2016</b>	<b>June 2014 thru March 2015</b>	<b><u>YTD change</u></b>	
			<b><u>#'s</u></b>	<b><u>%</u></b>
<b><u>EMS billable runs</u></b>	<b><u>2,055</u></b>	<b><u>2,069</u></b>	<b><u>(14)</u></b>	<b><u>-1%</u></b>

### **CLINIC VISITS**

<b>Family Practice</b>	<b>9,599</b>	<b>12,423</b>	<b>(2,824)</b>	
<b>Steinhatchee</b>	<b>2,619</b>	<b>2,661</b>	<b>(42)</b>	
<b>Dr.Nelson Surgical</b>	<b>2,051</b>	<b>2,058</b>	<b>(7)</b>	
<b>Dr. Moore Surgical</b>	<b>972</b>	<b>1,213</b>	<b>(241)</b>	
<b>Mayo</b>	<b><u>7,627</u></b>	<b><u>8,601</u></b>	<b><u>(974)</u></b>	
<b>Total Clinic visits</b>	<b><u>22,868</u></b>	<b><u>26,956</u></b>	<b><u>(4,088)</u></b>	<b><u>-15%</u></b>

## Comparative Consolidated Year to Date Income Statements

	June 2015 thru March 2016	June 2014 thru March 2015	YTD change	
			\$'s	%
Patient Revenues	\$ 52,639,000	\$ 55,681,000	\$ (3,042,000)	-5%
Contractuals, Bad debt & Charity	34,539,000	36,168,000	(1,629,000)	-5%
Net Patient Revenue	18,100,000	19,513,000	(1,413,000)	-7%
Other Revenue	264,000	289,000	(25,000)	
Total Operating Revenue	18,364,000	19,802,000	(1,438,000)	
Operating expenses	20,216,000	22,302,000	(2,086,000)	-9%
Operating Profit (Loss)	(1,852,000)	(2,500,000)	648,000	
Non-operating expenses:				
Indig care tax, deprec & interest	804,000	763,000	41,000	
Non-operating revenues:				
Medicaid DSH	370,000	320,000	50,000	
Medicaid LIP	362,000	262,000	100,000	
County support-EMS	375,000	375,000	-	
County support-Bldg	1,173,000	1,290,000	(117,000)	
Grants & contributions	24,000	29,000	(5,000)	
EHR Funds	220,000	504,000	(284,000)	
Total non-operating revenues	2,524,000	2,780,000	(256,000)	
Net income (Loss)	\$ (132,000)	\$ (483,000)	\$ 351,000	

**DMH - Emergency Medical Services**  
**Comparative Year to Date Income Statements**

	June 2015 thru <u>March 2016</u>	June 2014 thru <u>March 2015</u>	Increase (decrease)
<b>Total Revenue</b>	<b>\$ 2,830,000</b>	<b>\$ 2,775,000</b>	<b>\$ 55,000</b>
<b>Revenue Deductions:</b>			
Contractual Adjustments	1,617,000	1,635,000	(18,000)
Bad Debts	<u>257,000</u>	<u>242,000</u>	<u>15,000</u>
<b>Total Revenue Deductions</b>	<b><u>1,874,000</u></b>	<b><u>1,877,000</u></b>	<b><u>(3,000)</u></b>
<b>Net Revenue</b>	<b>956,000</b>	<b>898,000</b>	<b>58,000</b>
<b>County Support</b>	<u>375,000</u>	<u>375,000</u>	<u>-</u>
<b>Total Operating Revenue</b>	<b><u>1,331,000</u></b>	<b><u>1,273,000</u></b>	<b><u>58,000</u></b>
<b>Operating Expenses:</b>			
Salaries & Benefits	942,000	833,000	109,000
Insurance	47,000	35,000	12,000
Supplies & Drugs	51,000	45,000	6,000
Vehicle Supplies	31,000	41,000	(10,000)
Utilities	16,000	15,000	1,000
Maintenance & Other Services	36,000	44,000	(8,000)
DMH Admin & Support Services	<u>303,000</u>	<u>273,000</u>	<u>30,000</u>
<b>Total Expenses</b>	<b><u>1,426,000</u></b>	<b><u>1,286,000</u></b>	<b><u>140,000</u></b>
<b>Excess Revenues (Expenses)</b>	<b><u>\$ (95,000)</u></b>	<b><u>\$ (13,000)</u></b>	<b><u>\$ (82,000)</u></b>

## SUMMARY OF CHANGES IN GROSS REVENUES

10 MONTHS ENDED MARCH 31			
	2016	2015	Increase (decrease)
<b>REVENUES:</b>			
<b>HOSPITAL:</b>			
Inpatient	\$ 8,413,000	\$ 10,149,000	\$ (1,736,000) Phar, Surg ,Nrsing, R.T.
Outpatient	34,603,000	35,231,000	(628,000) Lab, ED Phys, Surg
Swingbed	165,000	248,000	(83,000)
Total Hospital Revenue	<u>43,181,000</u>	<u>45,628,000</u>	<u>(2,447,000)</u>
<b>OTHER:</b>			
Home Health	1,381,000	1,287,000	94,000
Clinics	5,248,000	5,991,000	(743,000) Fam Prac, Mayo
EMS Revenue	2,829,000	2,775,000	54,000
Total Other Revenue	<u>9,458,000</u>	<u>10,053,000</u>	<u>(595,000)</u>
<b>TOTAL GROSS REVENUE</b>	<u><u>\$ 52,639,000</u></u>	<u><u>\$ 55,681,000</u></u>	<u><u>\$ (3,042,000)</u></u>



## SUMMARY OF CHANGES IN OPERATING EXPENSES

10 MONTHS ENDED MARCH 31			
	2016	2015	Increase (decrease)
<b>OPERATING EXPENSES</b>			
Salaries	\$ 9,650,000	\$ 10,482,000	\$ (832,000)
Supplies	2,462,000	3,081,000	(619,000)
Benefits	1,686,000	1,903,000	(217,000)
Contract Labor	1,491,000	1,672,000	(181,000)
Repairs & Maintenance	516,000	622,000	(106,000)
Paid Time Off	(72,000)	31,000	(103,000)
Equip & Building	1,530,000	1,606,000	(76,000)
Other Expense	219,000	263,000	(44,000)
Utilities & Phone	626,000	633,000	(7,000)
Physician Fees	25,000	25,000	-
Insurance	650,000	608,000	42,000
Services	1,433,000	1,376,000	57,000
<b>TOTAL</b>	<b>\$ 20,216,000</b>	<b>\$ 22,302,000</b>	<b>\$ (2,086,000)</b>
Decrease in Expenses			<u>-9.4%</u>

End of Report

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



Board to consider appointment/reappointment of Planning Board members for a two year term.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** Planning Board members terms expiring and new applicants applying

**Recommendation:** Consider for appointment/reappointment

**Fiscal Impact:** N/A

**Budgeted Expense:** Yes ☐ No ☐ N/A ☒

**Submitted By:** Danny Griner

**Contact:** building.director@taylorcountygov.com

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** Planning Board members are appointed by the County Commission to serve two year terms. Due to the resignation of Scott Holden previously, there is presently one vacancy on the board and the terms of Michael Lynn and James Ross are set to expire on May 17, 2016. Michael Lynn was appointed to the board in 2008 and presently serves as the board chairperson. James Ross was appointed to the board in 2010. Both members have a good attendance record. New applications were received from Donnie Pickford and Earl Ketring.

Staff respectfully requests that the board appoint/reappoint three individuals to serve on the Planning Board for terms that will expire on May 17, 2018.

- Options:**
1. Appoint three individuals
  2. Choose to continue advertising

- Attachments:**
1. Donnie Pickford application
  2. Earl Ketring application

# **TAYLOR COUNTY**

## **PLANNING BOARD APPLICATION**

NAME: Donnie L. Pickford

MAILING ADDRESS: 908 Short St.

CITY: Perry STATE: FLORIDA ZIP: 32347

HOME PHONE: 850-584-7260

WORK PHONE: 904-415-5112

EMAIL: pickfordd@live.com

EMPLOYER: Taylor County School District

JOB TITLE: Teacher

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 43 years

REGISTERED VOTER IN TAYLOR COUNTY: YES: X NO:     

Explain what knowledge or interest qualifies you for consideration for appointment to this Board. Attach additional sheets if needed.

See Attached Document.

I understand the duties and responsibilities of this Board and pledge that I will faithfully attend the meetings, carry out the duties of a Board member, and abide by all Board rules should I be appointed.

2/28/16  
DATE

D. Pickford  
SIGNATURE

02/28/2016

Donnie L. Pickford

Attachment:

**Knowledge and interest statement for qualification to Taylor County Planning Board:**

Donnie has actively been involved in the Taylor County Community since he was a child; including education, sports, band, church and business. Not to mention, having a rich family heritage that has its foundation in the Taylor Community. In other words, he is a product of the Taylor County environment and holds the warmest desires for the county's growth, development and prosperity at heart. Currently, he teaches at Taylor County High School, and also serves as an assistance coach for Junior Varsity and Varsity Basketball. Donnie is Associate Pastor at New Mount Zion Missionary Baptist Church and Springhill Missionary Baptist Church respectively.

Donnie is educated with both a B.S. in Mathematics/Engineering and, a Master's Degree in Business Administration. He works well with others and is a team player, brings proven leadership skills and, has been involved in business growth and development for many years. Possessing strong communication qualities both verbally and written, Donnie served on committees that researched and developed guidelines and, operating procedures for various corporate departments. He has an outstanding business acumen having started and operated his own businesses for over 25 years. In which, planning was an integral part of the organizational structure and sustainability. He has managed both vertical and, horizontal construction and engineering projects.

Donnie has acquired valuable knowledge, education and experience over the years that allows him a diverse skill set. His skills include; critical thinking, decision making, proposal writing, estimating, bidding, plan reading (both vertical and horizontal) budgeting, supervision, and project management. He has been involved with projects for both public (i.e., city, state, and government) and the private sector.

If you are looking for someone to serve who has good vision, commitment to excellence and, a dedication to serve his community. Then, allow Donnie to serve with you as a **Taylor County Planning Board Member**.

Thank you.

# **TAYLOR COUNTY**

## **PLANNING BOARD APPLICATION**

NAME: Earl Eugene Ketting

MAILING ADDRESS: 1019 Hinson Tanner rd

CITY: Perry STATE: FLORIDA ZIP: 32347

HOME PHONE: 850 371 0227

WORK PHONE: 850 584 7227

EMAIL: eketring@gmail.com

EMPLOYER: Nature Coast Electric, Inc.

JOB TITLE: Owner

NUMBER OF YEARS RESIDING IN TAYLOR COUNTY: 40

REGISTERED VOTER IN TAYLOR COUNTY: YES: ☒ NO: ☐

Explain what knowledge or interest qualifies you for consideration for appointment to this Board. Attach additional sheets if needed.

I'm a state certified electrical  
contractor. I have more than twenty  
years of experience working in residential,  
commercial, and industrial construction.  
I believe that with my knowledge of  
construction that I would be a  
asset to this board.

I understand the duties and responsibilities of this Board and pledge that I will faithfully attend the meetings, carry out the duties of a Board member, and abide by all Board rules should I be appointed.

Mar 3, 2016  
DATE

  
SIGNATURE

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONSIDER APPROVAL OF THE SHERIFF'S REQUEST TO ACCESS SPECIAL LAW ENFORCEMENT TRUST FUND MONEY TO PURCHASE A VEHICLE, AS AGENDAED BY SHERIFF BUMMY WILLIAMS.

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:** Florida Statutes, Chapter 932.7055(5)(b), governs the Special Law Enforcement Trust Fund. The Sheriff can make a request of the Board of County Commissioners for access to the funds for specific authorized uses.

**Recommended Action:** Approve the request

**Fiscal Impact:** Not to the Board

**Budgeted Expense:**

**Submitted By:** Sheriff Williams

**Contact:** Dannielle Welch 850-584-4225

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**

# Sheriff



L.E. "BUMMY" WILLIAMS – TAYLOR COUNTY

108 N. Jefferson St, Suite 103 • Perry, Florida 32347  
850-584-4225 • 1-800-800-4740  
Dispatch 1-800-669-7123

April 25, 2016

Board of County Commissioners  
Perry, FL 32347

Re: Forfeited Vehicle – Special Law Enforcement Trust Fund

Dear Chairman:

The Sheriff's Office Drug Task Force and Investigations Unit has requested a vehicle from the U.S. Government that was forfeited (case #: 15-DEA-614238; KH-130020) in April 2016. The purchase of this vehicle is out of the Special Law Enforcement Trust Fund and will benefit the Drug Task Force/Investigations Division of the Taylor County Sheriff's Office.

I am respectfully requesting \$3,082.50 be issued to the Taylor County Sheriff's Office out of the Special Law Enforcement Trust Fund. This amount represents the 20% Federal Share and the Alternative 2.5% eCost.

Thank you for your consideration in this matter. Any questions can be forwarded to Captain Ron Rice, Chief Investigator, with the Taylor County Sheriff's Office. His contact information is: [rrice@tcsofl.org](mailto:rrice@tcsofl.org) or 850-843-1312.

Sincerely,

A handwritten signature in black ink that reads "Dannielle M. Welch".

Dannielle M. Welch, Finance

On behalf of L.E. "Bummy" Williams, Sheriff  
Taylor County Sheriff's Office

Attachment: U.S. Department of Justice Memorandum





U.S. Department of Justice

United States Marshals Service

*Northern District of Florida*

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*Tallahassee, FL 32301*

**MEMORANDUM TO:** Capt. Ron Rice  
Taylor County Sheriff's Office

**FROM:** Julie White, DAFC

**DATE:** April 12, 2016

**SUBJECT:** 2014 Chevrolet Captiva  
15-DEA-614238; KH-13-0020

The above referenced vehicle which your agency has requested for official use has been forfeited to the U.S. Government. **The total expenses in this case are \$3,082.50**, which represents the 20% Federal Share and the Alternative 2.5% eCost. There were no other expenses involved.

Please send a check payable to the U.S. Marshals Service, to U.S. Marshals Service, 111 N. Adams Street, Room 277, Tallahassee, FL 32301, Attention: Julie White, within 60 days of the Equitable Sharing Memo. If your agency no longer wants the asset above, please send me a letter stating that. The asset will then be sold and your agency will receive 80% of the sale proceeds.

I will issue the necessary title papers upon receipt of the check. Please contact me at (850) 942-8401 if you should have any questions.

Thank you.

EQUITABLE SHARING MEMORANDUM  
TRANSFER OF PROPERTY  
DISTRICT: Northern District of Florida

DATE: 04/12/2016

Investigative Agency Case Number : KH-13-0020  
Seizure Number : N-113  
Vehicle ID Number : 3GNAL2EKXES538407  
Asset Identification : 15-DEA-614238  
Property Description : 2014 Chevrolet Captiva Sport LS  
Agency to Receive Property : Taylor County Sheriff Office  
Agency NCIC/ORI Code : FL0620000  
Compliance Expiration Date : 11/30/2016  
Other Agency Case Number : N/A  
DAG-72 Decision Date : 03/29/2016    Entry Date: 04/11/2016    By: sotta.sar

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**COSTS TO BE REIMBURSED BY RECIPIENT AGENCY**

USMS Expenses .....\$0.00  
USMS Lien Expenses .....\$0.00  
AFMLS/USA Expenses .....\$0.00  
Investigative Agency Expenses .....\$0.00  
Federal Share .....\$2,740.00  
Alternative eCost Deduction (2.500%) .....\$342.50

Outstanding Liens:  
(Must be satisfied prior to releasing the property) ..... \$0.00

**TOTAL COSTS** ..... **\$3,082.50**

Notice to Agency to Receive Property: Total costs must be reimbursed and payable to the United States Marshals Service (USMS) within 60 calendar days of this Equitable Sharing Memorandum. If reimbursement is not timely received, the USMS shall dispose of the property described above through sale. The recipient agency, upon request, may be eligible for proceeds in lieu of transfer of property consistent with the terms outlined within the U.S. Department of Justice *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*. Proceeds will be determined based on the reasonable relationship to the agency's direct participation in the investigation or law enforcement effort resulting in the forfeiture.

  
\_\_\_\_\_  
Certifying Officer - District

4/12/16  
\_\_\_\_\_  
Date

---

Property Delivered To: \_\_\_\_\_

Property Delivered By: \_\_\_\_\_

Date of Delivery: \_\_\_\_\_

## Margaret Dunn

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**From:** Dannielle Welch <dwelch@taylorcountysheriff.org>  
**Sent:** Wednesday, May 4, 2016 10:26 AM  
**To:** Margaret Dunn; Dustin Hinkel  
**Subject:** SLETF Request - Taylor County Sheriff's Office  
**Attachments:** Document (202).pdf

Good morning. Please see attached.

Thank you!

Dannielle Welch, Finance/Office Mgr  
Taylor County Sheriff's Office  
108 N. Jefferson St., Ste. 103  
Perry, FL 32347

# Special Law Enforced Trust Funds

The 2014 Florida Statutes

Title XLVII

CRIMINAL PROCEDURE AND CORRECTIONS

Chapter 932

PROVISIONS SUPPLEMENTAL TO CRIMINAL PROCEDURE LAW

[View Entire Chapter](#)

932.7055 Disposition of liens and forfeited property.—

(1) When a seizing agency obtains a final judgment granting forfeiture of real property or personal property, it may elect to:

- (a) Retain the property for the agency's use;
- (b) Sell the property at public auction or by sealed bid to the highest bidder, except for real property which should be sold in a commercially reasonable manner after appraisal by listing on the market; or
- (c) Salvage, trade, or transfer the property to any public or nonprofit organization.

(2) Notwithstanding subsection (1), a seizing agency must destroy any image and the medium on which the image is recorded, including, but not limited to, a photograph, video tape, diskette, compact disc, or fixed disk made in violation of s. 810.145 when the image and the medium on which it is recorded is no longer needed for an official purpose. The agency may not sell or retain any image.

(3) If the forfeited property is subject to a lien preserved by the court as provided in s. 932.703(6)(b), the agency shall:

- (a) Sell the property with the proceeds being used towards satisfaction of any liens; or
- (b) Have the lien satisfied prior to taking any action authorized by subsection (1).
- (4) The proceeds from the sale of forfeited property shall be disbursed in the following priority:
  - (a) Payment of the balance due on any lien preserved by the court in the forfeiture proceedings.
  - (b) Payment of the cost incurred by the seizing agency in connection with the storage, maintenance, security, and forfeiture of such property.
  - (c) Payment of court costs incurred in the forfeiture proceeding.

1(d) Notwithstanding any other provision of this subsection, and for the 2014-2015 fiscal year only, the funds in a special law enforcement trust fund established by the governing body of a municipality may be expended to reimburse the general fund of the municipality for moneys advanced from the general

fund to the special law enforcement trust fund before October 1, 2001. This paragraph expires July 1, 2015.

(5)(a) If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned therefrom shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

(b) These funds may be expended upon request by the sheriff to the board of county commissioners or by the chief of police to the governing body of the municipality, accompanied by a written certification that the request complies with the provisions of this subsection, and only upon appropriation to the sheriff's office or police department by the board of county commissioners or the governing body of the municipality.

(c) An agency or organization, other than the seizing agency, that wishes to receive such funds shall apply to the sheriff or chief of police for an appropriation and its application shall be accompanied by a written certification that the moneys will be used for an authorized purpose. Such requests for expenditures shall include a statement describing anticipated recurring costs for the agency for subsequent fiscal years. An agency or organization that receives money pursuant to this subsection shall provide an accounting for such moneys and shall furnish the same reports as an agency of the county or municipality that receives public funds. Such funds may be expended in accordance with the following procedures:

1. Such funds may be used only for school resource officer, crime prevention, safe neighborhood, drug abuse education, or drug prevention programs or such other law enforcement purposes as the board of county commissioners or governing body of the municipality deems appropriate.
2. Such funds shall not be a source of revenue to meet normal operating needs of the law enforcement agency.
3. After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least \$15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

Notwithstanding the drug abuse education, drug treatment, drug prevention, crime prevention, safe neighborhood, or school resource officer minimum expenditures or donations, the sheriff and the board of county commissioners or the chief of police and the governing body of the municipality may agree to expend or donate such funds over a period of years if the expenditure or donation of such minimum

amount in any given fiscal year would exceed the needs of the county or municipality for such program(s). Nothing in this section precludes the expenditure or donation of forfeiture proceeds in excess of the minimum amounts established herein.

(6) If the seizing agency is a state agency, all remaining proceeds shall be deposited into the General Revenue Fund. However, if the seizing agency is:

(a) The Department of Law Enforcement, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the Forfeiture and Investigative Support Trust Fund as provided in s. 943.362 or into the department's Federal Law Enforcement Trust Fund as provided in s. 943.365, as applicable.

(b) The Division of Alcoholic Beverages and Tobacco, the proceeds accrued pursuant to the Florida Contraband Forfeiture Act shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund or into the department's Federal Law Enforcement Trust Fund as provided in s. 561.027, as applicable.

(c) The Department of Highway Safety and Motor Vehicles, the proceeds accrued pursuant to the Florida Contraband Forfeiture Act shall be deposited into the Department of Highway Safety and Motor Vehicles Law Enforcement Trust Fund as provided in s. 932.705(1)(a) or into the department's Federal Law Enforcement Trust Fund as provided in s. 932.705(1)(b), as applicable.

(d) The Fish and Wildlife Conservation Commission, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the State Game Trust Fund as provided in ss. 379.338, 379.339, and 379.3395 or into the Marine Resources Conservation Trust Fund as provided in s. 379.337.

(e) A state attorney's office acting within its judicial circuit, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the State Attorney's Forfeiture and Investigative Support Trust Fund to be used for the investigation of crime and prosecution of criminals within the judicial circuit.

(f) A school board security agency employing law enforcement officers, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the School Board Law Enforcement Trust Fund.

(g) One of the State University System police departments acting within the jurisdiction of its employing state university, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into that state university's special law enforcement trust fund.

(h) The Department of Agriculture and Consumer Services, the proceeds accrued pursuant to the Florida Contraband Forfeiture Act shall be deposited into the General Inspection Trust Fund or into the department's Federal Law Enforcement Trust Fund as provided in s. 570.205, as applicable.

(i) The Department of Military Affairs, the proceeds accrued from federal forfeiture sharing pursuant to 21 U.S.C. ss. 881(e)(1)(A) and (3), 18 U.S.C. s. 981(e)(2), and 19 U.S.C. s. 1616a shall be deposited into the Armory Board Trust Fund and used for purposes authorized by such federal provisions based on the department's budgetary authority or into the department's Federal Law Enforcement Trust Fund as provided in s. 250.175, as applicable.

(j) The Medicaid Fraud Control Unit of the Department of Legal Affairs, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the Department of Legal Affairs Grants and Donations Trust Fund to be used for investigation and prosecution of Medicaid fraud, abuse, neglect, and other related cases by the Medicaid Fraud Control Unit.

(k) The Division of State Fire Marshal in the Department of Financial Services, the proceeds accrued under the Florida Contraband Forfeiture Act shall be deposited into the Insurance Regulatory Trust Fund to be used for the purposes of arson suppression, arson investigation, and the funding of anti-arson rewards.

(l) The Division of Insurance Fraud of the Department of Financial Services, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the Insurance Regulatory Trust Fund as provided in s. 626.9893 or into the Department of Financial Services' Federal Law Enforcement Trust Fund as provided in s. 17.43, as applicable.

(7) If more than one law enforcement agency is acting substantially to effect the forfeiture, the court having jurisdiction over the forfeiture proceedings shall, upon motion, equitably distribute all proceeds and other property among the seizing agencies.

(8) Upon the sale of any motor vehicle, vessel, aircraft, real property, or other property requiring a title, the appropriate agency shall issue a title certificate to the purchaser. Upon the request of any law enforcement agency which elects to retain titled property after forfeiture, the appropriate state agency shall issue a title certificate for such property to said law enforcement agency.

(9) Neither the law enforcement agency nor the entity having budgetary control over the law enforcement agency shall anticipate future forfeitures or proceeds therefrom in the adoption and approval of the budget for the law enforcement agency.

History.—s. 5, ch. 92-54; s. 2, ch. 92-290; s. 21, ch. 94-265; s. 479, ch. 94-356; s. 5, ch. 95-265; s. 72, ch. 96-321; s. 41, ch. 96-418; s. 2, ch. 98-387; s. 3, ch. 98-389; s. 4, ch. 98-390; s. 5, ch. 98-391; s. 2, ch. 98-392; s. 2, ch. 98-393; s. 2, ch. 98-394; s. 61, ch. 99-245; s. 2, ch. 2000-147; ss. 26, 79, ch. 2002-402; s. 1923, ch. 2003-261; s. 37, ch. 2003-399; s. 3, ch. 2004-39; s. 38, ch. 2004-234; s. 16, ch. 2004-344; s. 23, ch. 2005-3; s. 19, ch. 2005-71; s. 2, ch. 2005-109; s. 5, ch. 2005-117; s. 11, ch. 2006-26; s. 20, ch. 2006-176; s. 21, ch. 2006-305; s. 7, ch. 2007-14; s. 10, ch. 2007-73; s. 10, ch. 2008-153; s. 207, ch. 2008-247; s. 7, ch. 2009-82; s. 8, ch. 2010-153; s. 18, ch. 2011-47; s. 31, ch. 2012-88; s. 15, ch. 2012-119; s. 4, ch. 2013-5; s. 12, ch. 2013-41; s. 13, ch. 2014-43; s. 22, ch. 2014-53.

1Note.—Section 22, ch. 2014-53, amended paragraph (4)(d) “[i]n order to implement Specific Appropriations 1258 and 1263 of the 2014-2015 General Appropriations Act.”

18A

## **TAYLOR COUNTY BOARD OF COMMISSIONERS**

### ***County Commission Agenda Item***

**SUBJECT/TITLE:**

THE BOARD TO APPROVE THE AWARDING OF THE BID FOR THE PURCHASE OF NEW VOTING EQUIPMENT; TO AUTHORIZE THE COUNTY ATTORNEY TO REVIEW AND APPROVE THE PROPOSED CONTRACT; TO AUTHORIZE THE COUNTY ADMINISTRATOR TO SIGN THE APPROVED CONTRACT WITH RATIFICATION BY THE BOARD AT THE NEXT REGULAR BOARD MEETING, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

**ONE RESPONSIVE BID WAS RECEIVED BY THE BOARD FOR NEW VOTING EQUIPMENT. THE BID COMMITTEE MET AND REVIEWED THE PROPOSAL AND COMES NOW TO RECOMMEND AWARDING THE BID AS WELL AS MAKE A RECOMMENDATION FOR FINANCING.**

**Recommended Action: AWARD THE BID/AUTHORIZE AS ENUMERATED ABOVE**

**Fiscal Impact:**

**STATE GRANT FUNDS ARE AVAILABLE FOR PARTIAL FUNDING**

**Budgeted Expense:**

**YES**

**Submitted By:**

**DUSTIN HINKEL AND DANA SOUTHERLAND 838-3500 X 7**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues: THE COMMITTEE HAS EXAMINED THE PROPOSAL BY THE VENDOR AND BRINGS A RECOMMENDATION. AN APPROVED CONTRACT IS NOT YET AVAILABLE FOR THE BOARD'S REVIEW; HOWEVER, ANY FURTHER DELAY IN PROGRESS COULD RESULT IN THE LOSS OF THE STATE GRANT FUNDS. THIS PROPOSAL WOULD ALLOW THE COUNTY ATTORNEY TO REVIEW THE CONTRACT ONCE RECEIVED FROM THE VENDOR. AFTER REVIEW AND/OR EDITS BY THE COUNTY ATTORNEY, THE COUNTY ADMINISTRATOR WOULD SIGN IT IN ORDER TO EXPEDITE IT AND SECURE THE STATE GRANT FUNDS. THE SIGNED CONTRACT WOULD THEN BE BROUGHT TO THE BOARD FOR RATIFICATION OF THE COUNTY ADMINISTRATOR'S SIGNATURE. ACTION TAKEN BY THE BOARD ON MAY 17, 2016, WOULD BE TO AGREE TO THE PURCHASE AS WELL AS THE PROPOSED FINANCING TERMS AS RECOMMENDED BY THE BID COMMITTEE.**

**Options:**

**NOT APPROVE UNTIL A FINAL CONTRACT IS AVAILABLE AND POSSIBLY LOSE THE STATE GRANT FUNDS.**

**Attachments:**

**MINUTES AND PROPOSAL FROM THE VENDOR**



## Margaret Dunn

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**From:** Dana Southerland <Taylorelections@gtcom.net>  
**Sent:** Wednesday, May 11, 2016 4:31 PM  
**To:** Margaret Dunn  
**Subject:** New Voting Equipment  
**Attachments:** Taylor County - New Voting Equipment - BCC.docx; Taylor - Democracy Suite Tabulation System Quote - ICE DD RFP Revised 4.21.16 (3).pdf

Please find attached a prepared outline as well as the recommendation of the bid committee. Also, attached is the last quote for new voting equipment after negotiations with the vendor.

### *Dana Southerland*

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
**State Certified Supervisor of Elections**  
**Florida Certified Elections Professional (Level I,II,III)**  
**P O Box 1060**  
**Perry, Florida 32348**  
**Phone: 850.838.3515**  
**Fax: 850.838.3516**  
**Email: [taylorelections@gtcom.net](mailto:taylorelections@gtcom.net)**  
**Web: [www.taylorelections.com](http://www.taylorelections.com)**

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**From:** Dana Southerland [mailto:Taylorelections@gtcom.net]  
**Sent:** Wednesday, May 11, 2016 4:07 PM  
**To:** Margaret Dunn (margaret.dunn@taylorcountygov.com)  
**Subject:** FW: Barry Wilson

I don't see my line item on the agenda, was I supposed to do something in order for it to be on there. I just thought it would be since Dustin was back....help !!!

### *Dana Southerland*

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
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**Web: [www.taylorelections.com](http://www.taylorelections.com)**

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**From:** Margaret Dunn [mailto:margaret.dunn@taylorcountygov.com]  
**Sent:** Thursday, April 28, 2016 9:02 AM  
**To:** Dana Southerland  
**Subject:** RE: Barry Wilson

Stay on top of Conrad, if you know what I mean.

**From:** Dana Southerland [<mailto:Taylor-elections@gtcom.net>]  
**Sent:** Thursday, April 28, 2016 9:00 AM  
**To:** Margaret Dunn <[margaret.dunn@taylorcountygov.com](mailto:margaret.dunn@taylorcountygov.com)>  
**Subject:** RE: Barry Wilson

Gotcha, that will be fine. I will have everything including a potential contract for Conrad to look over before the 17<sup>th</sup> so hopefully everything will go smoothly.  
Thanks for all your assistance !!!

*Dana Southerland*

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
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**Web: [www.taylor-elections.com](http://www.taylor-elections.com)**

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**From:** Margaret Dunn [<mailto:margaret.dunn@taylorcountygov.com>]  
**Sent:** Thursday, April 28, 2016 8:25 AM  
**To:** Dana Southerland  
**Subject:** Re: Barry Wilson

Dustin is out this time. Wouldn't you prefer he be there? Can we do it on the 17th?? I've got the May 2 meeting and may not be able to handle their questions.

Sent from my iPhone

On Apr 28, 2016, at 8:15 AM, "Dana Southerland" <[Taylor-elections@gtcom.net](mailto:Taylor-elections@gtcom.net)> wrote:

Margaret,

I noticed there is not an agenda item for my new voting equipment for Monday night. I thought when Dustin and I talked it would be, did I need to do something additional in order to get it on there?

*Dana Southerland*

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
**State Certified Supervisor of Elections**  
**Florida Certified Elections Professional (Level I,II,III)**  
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**Phone: 850.838.3515**  
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**Email: [taylor-elections@gtcom.net](mailto:taylor-elections@gtcom.net)**  
**Web: [www.taylor-elections.com](http://www.taylor-elections.com)**

**From:** Margaret Dunn [<mailto:margaret.dunn@taylorcountygov.com>]  
**Sent:** Wednesday, April 27, 2016 12:25 PM  
**To:** Dana Southerland  
**Subject:** RE: Barry Wilson

The Board is sufficient although any signature blocks will specify the chair – Jody.

**From:** Dana Southerland [<mailto:Taylor-elections@gtcom.net>]  
**Sent:** Wednesday, April 27, 2016 12:16 PM  
**To:** Margaret Dunn <[margaret.dunn@taylorcountygov.com](mailto:margaret.dunn@taylorcountygov.com)>  
**Subject:** RE: Barry Wilson

On another note...I'm trying to get the contract prepared by the company for the new voting equipment so Conrad can be looking it over. They need to know what names and address do I use. Do I just use Taylor County Board of County Commissioners or do I need to specify the chairman?

***Dana Southerland***

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
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**Web: [www.taylor-elections.com](http://www.taylor-elections.com)**

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**From:** Margaret Dunn [<mailto:margaret.dunn@taylorcountygov.com>]  
**Sent:** Wednesday, April 27, 2016 11:02 AM  
**To:** Dana Southerland  
**Cc:** Dustin Hinkel  
**Subject:** RE: Barry Wilson

He is bringing me the plans for the interior. He said he stopped working on everything because he thought the project was dead. I assured him it was not.

**From:** Dana Southerland [<mailto:Taylor-elections@gtcom.net>]  
**Sent:** Wednesday, April 27, 2016 10:44 AM  
**To:** Margaret Dunn <[margaret.dunn@taylorcountygov.com](mailto:margaret.dunn@taylorcountygov.com)>  
**Subject:** RE: Barry Wilson

Oh I would so love you guys if you would do that !!!

***Dana Southerland***

**Dana Southerland, CERA**  
**Supervisor of Elections**  
**Taylor County, Florida**  
**State Certified Supervisor of Elections**  
**Florida Certified Elections Professional (Level I,II,III)**  
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**Email:** [taylor-elections@gtcom.net](mailto:taylor-elections@gtcom.net)  
**Web:** [www.taylor-elections.com](http://www.taylor-elections.com)

**From:** Margaret Dunn [<mailto:margaret.dunn@taylorcountygov.com>]  
**Sent:** Wednesday, April 27, 2016 10:02 AM  
**To:** Dana Southerland  
**Cc:** Dustin Hinkel  
**Subject:** Barry Wilson

Dana, would you mind if we called Barry and asked him for the interior plans for your building? We need to get them priced out so Dustin can put together his capital plan next month with the budget.

Thanks.

Margaret Dunn  
Assistant County Administrator  
Taylor County Board of County Commissioners  
201 E Green Street, Perry, FL 32347  
850-838-3500 Ext 7  
850-843-6299 Cell

# **Taylor County - New Voting Equipment**

- ❖ **BCC issued a Request for Proposal for Voting Tabulation System Hardware and Software on January 25, 2016**
- ❖ **Bids were received and opened during a regular board meeting on March 22, 2016 – (1) bid was submitted from Dominion Voting Systems (DVS). Bid committee was selected and consisted of Dustin Hinkel, Dana Southerland and Janet Thomas.**
- ❖ **Bid Committee met on April 20, 2016 to review bid proposals. Dominion Voting Systems submitted two options:  
Option 1 – ImageCast Evolution (ICE) Tabulator  
Option 2 – ImageCast Evolution (ICE) Tabulator with Dual Display**

**The following items were discussed and considered during the meeting:**

- ✓ **Security**
- ✓ **All-in-One Unit**
- ✓ **Voting Equipment with the Newest and Most Innovative Technology**
- ✓ **Redundancy (dual memory cards)**
- ✓ **Robust Updated Software – windows based – easier updates – does not require major certification changes**
- ✓ **Majority of the Consumables are off the shelf and easy to obtain**

**Both Dana Southerland and Janet Thomas has spent considerable time reviewing each of these options during demonstrations provided by DVS as well as demonstrations provided by other counties who currently have and are using the ICE equipment. We have also spoke to numerous counties to determine the level of difficulty, if any, transitioning into new voting equipment and comparing it to the voting equipment Taylor County voters are currently accustomed to seeing and using. This gave us the chance to ask questions and to consider which option would be best for the voters of Taylor County both now and in future election cycles.**

**Also to consider is F.S. 101.56075 which states:**

- (1) Except as provided in subsection (2), all voting shall be by marksense ballot utilizing a marking device for the purpose of designating ballot selections.
- (2) Persons with disabilities may vote on a voter interface device that meets the voting system accessibility requirements for individuals with disabilities pursuant to s. 301 of the federal Help America Vote Act of 2002 and s. 101.56062.
- (3) By 2020, persons with disabilities shall vote on a voter interface device that meets the voter accessibility requirements for individuals with disabilities under s. 301 of the federal Help America Vote Act of 2002 and s. 101.56062 which are consistent with subsection (1) of this section.

The Image Cast Evolution (ICE) Tabulator with Dual Display meets the mandated requirements outlined in F.S. 101.56075 as an all in one unit. A voter needing the assistance of the audio tactile interface device may use the dual display to assist with marking their marksense paper ballot without interrupting the normal flow of voting. With the purchase of the Image Cast Evolution (ICE) Tabulator with Dual Display you get the efficiency of an all in one tabulator.

- ❖ After much consideration the bid committee makes a recommendation to consider the Image Cast Evolution (ICE) Tabulator with Dual Display and would also recommend considering the lease option in lieu of the outright purchase.

If history repeats itself, we anticipate the life expectancy of new voting equipment to take us well into the next 10 to 15 years. However, with technology changes happening as rapid as we see them you can also expect technological upgrades to be needed during this life cycle in order to meet the ever changing needs of reporting requirements and statistical data request both on the Federal level as well as State. These upgrades can sometimes run as high as \$15,000 each and in the past the cost of each upgrade has been absorbed on the county level. With a lease agreement the vendor (Dominion Voting Systems) would be responsible for any upgrades, both software and hardware, and would also assume the responsibility for any tabulators breaking or malfunctioning during the course of their life cycle.

Ultimately, whether the board decides to purchase outright or considers the lease agreement the bid committee's recommendation would remain the same.



4/21/2016

## Taylor County, FL

Budgetary Quote - Q00001307

Taylor - Democracy Suite Tabulation System Quote - ICE DD RFP Revised 4.21.16

From : Mark Beckstrand mark.beckstrand@dominionvoting.com

Product Name	Description	Part Number	Quantity	Unit Price	Extension
ICE Tabulator with Dual Display *		172-000042	20.00	\$ 8,500.00	\$ 170,000.00
ICE Ballot Box - Plastic		180-000010	20.00	\$ 1,000.00	\$ 20,000.00
ICE Accessible Voting Kit - 5' *		172-000030	20.00	\$ 240.00	\$ 4,800.00
ICE iButton Security Key - Yellow		171-000010	2.00	\$ 25.00	\$ 50.00
ICE External Dial up USB Modem		123-000223	28.00	\$ 225.00	\$ 6,300.00
ICE Cleaning Sheet		141-000009	4.00	\$ 20.00	\$ 80.00
ICE Paper Roll (72')		123-000212	40.00	\$ 3.00	\$ 120.00
Compact Flash and iButton Labels (100 sheets)		118-000052	1.00	\$ 110.00	\$ 110.00
Flash Memory Card 8GB		123-000189	40.00	\$ 100.00	\$ 4,000.00
<b>Precinct Tabulation Hardware &amp; Software</b>				<b>Subtotal: \$ 205,460.00</b>	
Democracy Suite Level 1			1.00	\$ 40,000.00	\$ 40,000.00
<b>Election Management System Software</b>				<b>Subtotal: \$ 40,000.00</b>	
EMS Client - Desktop	To include keyboard, mouse, monitor, and OS.	198-000005	1.00	\$ 1,850.00	\$ 1,850.00
EMS Server - Base *	R630 - with Monitor, Keyboard and Mouse o SQL Server 2008 o Cepstral Voices		1.00	\$ 6,600.00	\$ 6,600.00
Network Cable - Molded Cat 6 UTP Patch Cable		123-000218	6.00	\$ 15.00	\$ 90.00
Compact Flash Reader/Writer		123-000167	2.00	\$ 75.00	\$ 150.00
Monitor - 20" - LCD		190-000015	1.00	\$ 250.00	\$ 250.00
Dell PowerConnect 2808		195-000000	1.00	\$ 215.00	\$ 215.00
Mini Server Rack - StarTech		190-000011	1.00	\$ 900.00	\$ 900.00
Listener Server - Base		198-000007	1.00	\$ 5,200.00	\$ 5,200.00
KVM Switch - 4 Port		190-000014	1.00	\$ 80.00	\$ 80.00
I-Button Programmer with USB Adapter		171-000005	2.00	\$ 75.00	\$ 150.00
Digi ConnectPort LTS 8		71982000	1.00	\$ 1,850.00	\$ 1,850.00
Smart UPS 1500 (rack)		190-000010	1.00	\$ 800.00	\$ 800.00
SIIG USB 3.0 10 port hub		190-000012	1.00	\$ 165.00	\$ 165.00
Routing and Remote Access Server			1.00	\$ 5,200.00	\$ 5,200.00
Power Strip (Rack Mount)		71607000	1.00	\$ 180.00	\$ 180.00
WatchGuard Firewall Protection		71607009	1.00	\$ 2,700.00	\$ 2,700.00
Dell PowerConnect 2816		195-000001	1.00	\$ 400.00	\$ 400.00
Voice Synthesis Software - 1 Voice License		194-000003	1.00	\$ 750.00	\$ 750.00
MS SQL Server License		194-000000	1.00	\$ 2,500.00	\$ 2,500.00
<b>Election Management System Hardware</b>				<b>Subtotal: \$ 30,030.00</b>	
Democracy Suite Equipment Installation & Acceptance Testing (/day)			2.00	\$ 2,500.00	\$ 5,000.00
ICE with Dual Display Equipment Installation & Acceptance Testing (/unit)			20.00	\$ 200.00	\$ 4,000.00
Project Management			2.00	\$ 2,500.00	\$ 5,000.00
<b>Implementation Services</b>				<b>Subtotal: \$ 14,000.00</b>	
Train the Trainer - Pollworker			1.00	\$ 2,500.00	\$ 2,500.00
Training Material Preparation			1.00	\$ 2,500.00	\$ 2,500.00
Onsite User Training - ICE			1.00	\$ 2,500.00	\$ 2,500.00
Onsite User Training - EMS EED Programming			5.00	\$ 2,500.00	\$ 12,500.00
<b>Training Services</b>				<b>Subtotal: \$ 20,000.00</b>	
Democracy Suite EMS Programming (Remote)			1.00	\$ 2,000.00	\$ 2,000.00
Democracy Suite EMS Programming - Base Setup			1.00	\$ 2,000.00	\$ 2,000.00
Democracy Suite EMS Programming - Per Precinct			14.00	\$ 50.00	\$ 700.00
Democracy Suite EMS Programming - Per Tabulator			20.00	\$ 30.00	\$ 600.00
Onsite Pre-Mock Election Support - Logic and Accuracy Testing (/day)			1.00	\$ 2,500.00	\$ 2,500.00
Onsite Logic and Accuracy Testing			2.00	\$ 2,500.00	\$ 5,000.00
Onsite Mock Election Day Support (/day)			1.00	\$ 2,500.00	\$ 2,500.00
Onsite non-election day support - 30 days prior			2.00	\$ 2,000.00	\$ 4,000.00
Onsite non-election day support - not 30 days prior			2.00	\$ 2,500.00	\$ 5,000.00
Remote Helpdesk Phone Support			1.00	\$ 2,000.00	\$ 2,000.00
Three Day Election Support *			2.00	\$ 4,500.00	\$ 9,000.00
<b>Election Support Services</b>				<b>Subtotal: \$ 35,300.00</b>	



4/21/2016

**Taylor County, FL**

Budgetary Quote - Q00001307

Taylor - Democracy Suite Tabulation System Quote - ICE DD RFP Revised 4.21.16

From : Mark Beckstrand mark.beckstrand@dominionvoting.com

Product Name	Description	Part Number	Quantity	Unit Price	Extension
Seals - Pull Quick (100/pack)		125-000025	1.00	\$ 27.00	\$ 27.00
Seals - Tamper Evident Security Label (100/roll)		125-000026	1.00	\$ 67.00	\$ 67.00
Seals - Spring Lock Plastic - Blue (100/pack)		125-000024	1.00	\$ 40.00	\$ 40.00
<b>Other</b>					<b>Subtotal: \$ 134.00</b>
ICE with Dual Display Shipping (estimated) *			20.00	\$ 55.00	\$ 1,100.00
<b>Shipping</b>					<b>Subtotal: \$ 1,100.00</b>
Discount	30% discount on Dual Display only.		1.00	(\$ 7,800.00)	(\$ 7,800.00)
Discount	Discount for mock election setup and support		2.00	(\$ 2,500.00)	(\$ 5,000.00)
Discount	20% discount for hardware as approved by WS.		1.00	(\$ 32,800.00)	(\$ 32,800.00)
Discount	20% discount for software as approved by WS.		1.00	(\$ 8,000.00)	(\$ 8,000.00)
Trade-In	trade-in allowance on AVOS and TSX		38.00	(\$ 200.00)	(\$ 7,600.00)
<b>Credits and Discounts</b>					<b>Subtotal: (\$ 61,200.00)</b>
ICE with Dual Display 12 Month Firmware License			140.00	\$ 299.00	\$ 41,860.00
<b>Firmware License</b>					<b>Subtotal: \$ 41,860.00</b>
ICE with Dual Display 12 Month Hardware Warranty			140.00	\$ 275.00	\$ 38,500.00
<b>Hardware Warranty</b>					<b>Subtotal: \$ 38,500.00</b>
Democracy Suite 12 Month annual license fee - Level 1			7.00	\$ 8,000.00	\$ 56,000.00
<b>Software License Fee</b>					<b>Subtotal: \$ 56,000.00</b>

Year 1 Total		\$ 284,824.00
Total Annual Fees	\$ 19,480.00 per year X 7 years	\$ 136,360.00
<b>Total Cost of Ownership</b>		<b>\$ 421,184.00</b>

**Product Terms****ICE Tabulator with Dual Display includes:**

- Tabulator/Scanner
- Additional 16" display
- Internal Battery
- Thermal Printer with Paper Roll
- 12 Month Hardware Warranty
- 12 Month Firmware Software Application License
- Two 8G Flash Memory Cards
- Two I-Buttons

**ICE Accessible Voting Kit includes:**

- ATI (Audio Tactile Interface)
- ATI Cable - 5'
- Headphones

**EMS SERVER standard configuration includes:**

- DELL PowerEdge Server (or equivalent)
- Windows Server 2008 R2 Standard Edition

**Three Day Election Support includes:**

- Monday arrival, Wednesday departure

**ICE with Dual Display Shipping** - actual shipping costs to be determined at time of order**Terms & Conditions**





4/21/2016

**Taylor County, FL**

Budgetary Quote - Q00001307

Taylor - Democracy Suite Tabulation System Quote - ICE DD RFP Revised 4.21.16

From : Mark Beckstrand mark.beckstrand@dominionvoting.com

This quote is valid for 90 days and subject to change for scope and configuration updates. All Shipping costs to be invoiced separately to customer. All pricing is subject to standard terms and conditions. Amounts due in years 2 and thereafter are subject to annual increases reflective of inflation.

**Signatures**

Customer Name (printed)	Title	Signature	Date (MM/DD/YYYY)

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONSIDER THE RECOMMENDATION OF THE SELECTION COMMITTEE AS TO THE RANKING OF THE FIRMS FOR NEGOTIATION OF A SPACE NEEDS FEASIBILITY STUDY, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

**MEETING DATE REQUESTED:**

**MAY 17, 2016**

**Statement of Issue:**

**THERE WERE FOUR (4) RESPONDENTS TO THE RFQ SOLICITATION. THE BOARD, ON APRIL 4, 2016, AUTHORIZED THE SELECTION COMMITTEE TO INTERVIEW ALL FOUR RESPONDENTS AND PRESENT TO THE BOARD A RECOMMENDATION FOR RANKING THE FIRMS.**

**Recommended Action: CONSIDER THE RECOMMENDED RANKING**

**Fiscal Impact:**

**Budgeted Expense:**

**Submitted By:**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**

**MINUTES**

## MINUTES

### Selection Committee for the Taylor County Space Planning/Facility Assessment Report

On April 15, 2016, the selection committee of Dustin Hinkel, Co Administrator; Kenneth Dudley, Co Engineer; and Margaret Dunn, Asst. Co Administrator met with all four (4) responsive firms as follows:

9:30 am – 4M

11:00 am – AVCON

1:30 pm – Fitzgerald Collaborative Group

2:30 pm – CRA Architects

Informal presentations were received from each of the four firms.

Having previously ranked the firms via review of the written submissions, the committee discussed the scope of the project and elicited information from each of the presenters. The presentations reaffirmed CRA as the strongest candidate based on the previous review of the written proposals.

CRA appears to possess a strong working knowledge of Taylor County and the expected process for completing the feasibility study. As an example, CRA was able to cite trends in the delivery of governmental services. Mr. Rutherford explained that it is not necessarily population growth that is fueling the need for more delivery of services; but comes from the fact that the State is pushing these services down to the local level. The selection committee was impressed that such analysis had been done prior to the meeting and showed a level of understanding of the type of information that will be needed in order to determine space needs for the next 20 years in Taylor County.

The other firms each had experience in gathering and analyzing data to determine space needs, but seemed more focused on the design aspect or end product as opposed to the initial steps of determining the future of the delivery of governmental services in rural Taylor County.

The selection committee recommends CRA Architects as the first choice. AVCON was ranked second, then 4M and Fitzgerald Collaborative Group.

Respectfully submitted by:



Margaret Dunn

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE BOARD TO CONSIDER APPROVAL OF A CONTRACT FOR SALE AND PURCHASE OF PROPERTY LOCATED AT 114 GREEN STREET WEST AND AUTHORIZE A TRANSFER FROM RESERVES TO EXECUTE THE PURCHASE, AS AGENDAED BY THE COUNTY ADMINISTRATOR

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:** THE COUNTY TO PURCHASE THE ABOVE PROPERTY TO MEET THE NEEDS OF THE STATE'S ATTORNEY

**Recommended Action:** APPROVE

**Fiscal Impact:** \$80,000

**Budgeted Expense:** NO; FUNDS TO BE TRANSFERRED FROM RESERVES FOR CONTINGENCY

**Submitted By:** DUSTIN HINKEL, COUNTY ADMINISTRATOR

**Contact:** 838-3500x7

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** BOARD STAFF HAS BEEN WORKING WITH THE STATE'S ATTORNEY TO IDENTIFY SUITABLE PROPERTIES FOR THE OFFICE TO LOCATE AWAY FROM THE COURTHOUSE. AFTER AN EXTENSIVE SEARCH STAFF FOUND THE PROPERTY AT 114 GREEN STREET WEST TO BEST MEET THE NEEDS OF THE STATE'S ATTORNEY AND THE PRIORITIES OF THE BOARD OF COUNTY COMMISSIONERS. THE AGREEMENT WILL GUARANTEE THE PURCHASE PRICE AND GIVE STAFF THE OPPORTUNITY TO PERFORM NECESSARY DUE DILIGENCE WORK FOR ESTABLISHING THE ACCEPTABILITY OF THE PURCHASE AND FEASIBILITY OF THE RENOVATION.

**Options:** APPROVE/DENY

**Attachments:** PURCHASE CONTRACT

## Margaret Dunn

---

**From:** Dustin Hinkel  
**Sent:** Wednesday, April 27, 2016 5:05 PM  
**To:** LAWRENCE D ROWELL  
**Cc:** CONRAD BISHOP (lawbishop@gtcom.net); Margaret Dunn; Monica Baker  
**Subject:** FW: Contract for Sale and Purchase (Lawrence Dale Rowell)  
**Attachments:** CONTRACT FOR SALE AND PURCHASE 04152016.pdf

Hey Dale,

The Board had a great reaction to the contract. We are ready to execute. Do you have the original contract you could give us for the Board to execute? If you do not have a building layout, then could we coordinate another tour so that we can start putting our numbers together on the renovation and assessment piece of this project?

Thanks!

## Dustin Hinkel

County Administrator  
Taylor County Board of County Commissioners

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

201 E Green Street  
Perry, FL 32347  
850-838-3500 ext 7 Office  
850-838-3501 Fax  
850-672-0830 Cell

[dustin.hinkel@taylorcountygov.com](mailto: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:** LAWRENCE D ROWELL [mailto:ldrdelta@fairpoint.net]  
**Sent:** Friday, April 15, 2016 9:21 AM  
**To:** Dustin Hinkel <dustin.hinkel@taylorcountygov.com>  
**Cc:** 'CONRAD BISHOP ' <lawbishop@gtcom.net>  
**Subject:** RE: Contract for Sale and Purchase (Lawrence Dale Rowell)

Attached is the signed contract. I have asked Frith Abstract to do the title work. Let me know what to do next. Thanks  
Dale

**From:** Dustin Hinkel [<mailto:dustin.hinkel@taylorcountygov.com>]  
**Sent:** Tuesday, April 05, 2016 10:34 AM  
**To:** LAWRENCE D ROWELL  
**Cc:** CONRAD BISHOP ([lawbishop@gtcom.net](mailto:lawbishop@gtcom.net))  
**Subject:** FW: Contract for Sale and Purchase (Lawrence Dale Rowell)

Dale,

Here is the revised purchase contract. Please review it and bring me a signed version when you are ready.

Thanks!

## Dustin Hinkel

County Administrator  
Taylor County Board of County Commissioners

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

201 E Green Street  
Perry, FL 32347  
850-838-3500 ext 7 Office  
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850-672-0830 Cell

[dustin.hinkel@taylorcountygov.com](mailto: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:** The Bishop Law Firm [<mailto:lawbishop@fairpoint.net>]  
**Sent:** Monday, April 04, 2016 10:43 AM  
**To:** Dustin Hinkel <[dustin.hinkel@taylorcountygov.com](mailto:dustin.hinkel@taylorcountygov.com)>  
**Subject:** Contract for Sale and Purchase (Lawrence Dale Rowell)

Attached is the Contract for Sale and Purchase regarding Lawrence Dale Rowell.

If you have any questions, please let me know.

Thank you.

This instrument prepared by:  
**Conrad C. Bishop, Jr.**  
**THE BISHOP LAW FIRM, P.A.**  
**ATTORNEYS AT LAW**  
Post Office Box 167  
Perry, Florida 32348  
850.584.6113  
Email: [law@bishop-fairpoint.net](mailto:law@bishop-fairpoint.net)  
Florida Bar No.: 126073

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**CONTRACT FOR SALE AND PURCHASE**

This Agreement, made this 15 day of April, 2016, (hereinafter the "Agreement") by and between Taylor County, a Political Subdivision of the State of Florida, (hereinafter called "Buyer"), whose address is 201 East Green Street, Perry FL 32347 and Lawrence Dale Rowell, whose address is 4510 May Pop Road, Shady Grove, FL 32331 : (hereinafter referred to collectively as "Seller").

For and in consideration of the purchase price and the mutual covenants and undertakings contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

Seller hereby agrees to sell the real property more particularly described on the attached Exhibit "A", located in the City of Perry, County of Taylor, State of Florida, together with all improvements and easements thereon (hereinafter collectively called the "Property") to Buyer and Buyer hereby agrees to purchase the Property from Seller upon the following terms and conditions:

1.	Purchase Price	<u>\$80,000.00</u>
	Payment:	
(a)	Deposit(s) payable within 10 days of acceptance by both parties to be held in escrow by SMITH & ASSOCIATES, ATTORNEYS AT LAW, P.A	<u>\$1,000.00</u>
(b)	Balance to close subject to adjustments and prorations	<u>\$79,000.00</u>
	<b>TOTAL</b>	<u><b>\$80,000.00</b></u>

2. This offer shall automatically expire unless otherwise agreed to in writing and signed by Buyer and Seller, on or before \_\_\_\_\_. Any modification of the original offer shall constitute a rejection and counteroffer unless any and all changes are accepted by Buyer and initialed within the time frame contemplated above. The date of this Agreement, for purposes of performance, shall be the date when the last one of Buyer or Seller has signed this Agreement and communicated the fact of such execution to the other party (the "Effective Date").

3. At closing, Seller shall furnish to Buyer, at Seller's sole cost and expense, each of the following:

(a) Warranty Deed, in form satisfactory to Buyer, conveying to Buyer clear and marketable fee simple title to the Property in accordance with the title standards adopted from time to time by the Florida Bar, subject to no exceptions, tenancies, liens, easements, restrictions, conditions, reservations, or other encumbrances except those acceptable to Buyer after review as further described in Paragraph 4 of this Agreement.

(b) Certificates or confirmation, in writing, from appropriate authorities with respect to the Property showing no unpaid utility charges, service fees, or unpaid assessments (whether pending or certified) and showing no delinquent ad valorem real property taxes or assessments (whether pending or certified).

(c) A Seller's Affidavit of No Lien indicating that the Property is free and clear of all exceptions, encumbrances, easements and restrictions, and other matters not otherwise approved as described in Paragraph 4, no unrecorded easements, no parties in possession, no pending suits or mechanic's liens which could affect the Property arising out of work performed, labor providing or supplies used in connection with the Property, and that Seller has taken no action that would adversely affect the Property from the time of the issuance of the title report through the effective date of the owner's policy of title insurance.

(d) Seller shall execute and deliver to Buyer a certificate that Seller is not a "foreign person" under Section 1445 of the Internal Revenue Code.

(e) An American Land Title Association (ALTA) Form B Owner's Policy of Title Insurance with extended coverage for all access and utility easements, if applicable, in the amount of the sale prices, issued to Buyer by a title insurance company (the "Title Company") approved by Buyer which insures that the Seller's title to the Property is good and marketable and subject to no exceptions, tenancies, liens, easements, restrictions, covenants, reservations or other encumbrances except for those as approved by Buyer as described in Paragraph 4.

(f) Evidence of payment by Seller of any taxes or transfer fees payable with respect to the transfer of title or the delivery for recording of said Warranty Deed.

(g) A Tax Proration Agreement as more particularly described in Paragraph 5 herein.

(h) Seller's written warranty as described and defined in Paragraph 13 herein.

(i) Any and all corrective documentation and any other document(s) reasonably required by the Title Company to fully insure the Buyer's title to the Property.

4. Seller warrants and represents that Seller has good and marketable title to Property without any exceptions, except those expressly agreed to by Buyer as more fully described herein. Seller, at his sole cost and expense, shall deliver to Buyer or its designee, within thirty (30) days from the Effective Date, a certified title report or its equivalent and true and legible copies of all matters described therein, which evidences a marketable title in accordance with the standards adopted by the Florida Bar. Buyer shall have thirty (30) days from the date of receiving said title certificate and the true and legible copies of the title documents to review



same for acceptability. If title is found to be defective or unacceptable to Buyer, in Buyer's sole discretion, Buyer shall have thirty (30) days from receipt of said title report and the true and legible copies of the title documents within which to provide Seller with written notice specifying the defective or unacceptable matters.

Seller shall have one hundred twenty (120) days from the date of receipt of such notice to cure the defects, and, in the event Seller shall not have cured the defects within said time period, Buyer shall have the option of either accepting title as it then is or demanding a refund of all monies paid hereunder, in which case, Seller shall forthwith return such monies and the Agreement shall terminate and all parties shall be relieved of further obligations hereunder except as to those paragraphs in this Agreement which are intended to survive early termination of this Agreement. Seller covenants that he will use all diligent effort to correct any defects or matters objected to in said title by Buyer within the time limit provided, including the bringing of any lawsuits, if such will clear title within the time allowed or within a period agreed upon by Buyer and Seller, in writing, and which shall be shown as a modification to this Agreement.

Seller, within seventy-five (75) days from the Effective Date, shall deliver to Buyer or its designee a title insurance commitment on an American Land Title Association (ALTA) Form B, at his sole cost and expense, subject only to liens, exceptions, restrictions or encumbrances and qualifications acceptable to Buyer as defined herein and those which shall be discharged by Seller at or before closing.

5. Ad valorem real property taxes, rents and other expenses and revenues of said Property, shall be prorated as of the date of closing. Seller shall be responsible for any and all tangible and intangible real property taxes due and owing or accruing prior to the date of closing. Ad valorem real property taxes shall be prorated based on taxes for the current year, if known, and allowances made for the maximum discount. If closing occurs before the current year's taxes are fixed as to amount, but the assessment valuation is available, the taxes shall be prorated based upon the assessment, using the millage rate for the prior year. If the assessment for the closing year is not available, the proration shall be done using the previous year's tax figure, however, any proration based upon an estimate may be readjusted by the parties, or either of them, when the actual tax statement is received. The parties shall exchange at closing a Tax Proration Agreement evidencing their agreement in this regard. The agreement shall survive the closing and be binding on the parties hereto and either party may exercise the rights provided hereunder. Said agreement shall provide for reimbursement of attorneys' fees and court costs incurred in the collection of the prorated sum, twenty (20) days after demand, and said prorated sum shall accrue interest at the highest rate allowed by law if not paid within twenty (20) days from the date of demand.

6. State surtax, documentary stamps, and any other transfer taxes which are required to be affixed to the instrument of conveyance, if any, shall be paid by the Seller. The Cost of recording the deed of conveyance shall be paid by the Buyer. All other closing costs which include, but are not limited to title examination fees, document preparation charges, escrow fees, closing fees, Seller's attorneys' fees and title insurance premium shall be paid by Seller

7. Between the Effective Date of the Agreement and the date of closing, the Property including the lawn, shrubbery and improvements, if any, shall be maintained by Seller, in the conditions as they existed as of the Effective Date, ordinary wear and tear excepted.

8. If the improvements, if any, on the Property are damaged by fire or casualty before delivery of the Deed and can be restored to substantially the same condition as of the Effective Date within a period of sixty (60) days thereafter, Seller shall clear and remove the damaged improvements and so restore the improvements and the closing date and date of delivery of possession as hereinafter provided shall be extended

accordingly. If Seller fails to do so, Buyer shall have the option of: (1) taking Property as is, together with any insurance proceeds which are payable to Seller, if any; or (2) receiving a credit at closing in the amount of the cost distributable to the restoration of the improvements or the Property, together with any insurance proceeds which are payable to the Seller, if any, provided that the sum total of the credit and the insurance proceeds paid on or before closing shall not exceed the total cost of repair or restoration; or (3) canceling the Agreement and receiving a return of all deposits paid to date. Buyer shall provide Seller with written notice of its election within twenty (20) days from the date of receiving written notice from Seller of said damage by fire or other casualty. In the event Buyer elects to cancel this Agreement as described herein, then in that event, all parties shall have no further rights, obligations or liabilities under this Agreement or with respect to the Property at law or in equity except as to those provisions in this Agreement which are intended to survive early termination.

If, at or before the closing, the Property or any portion of the Property shall be condemned or taken pursuant to any power of eminent domain or if any written notice of any taking or condemnation is issued, or if any proceedings are instituted or threatened by any governmental authority having the power of eminent domain, Seller shall promptly give Buyer written notice of such taking or condemnation or any pending or threatened proceedings, and if the property condemned constitutes a material part of the Property, as determined by Buyer in its reasonable judgment, Buyer shall have the right to terminate this Agreement by giving Seller written notice to that effect within twenty (20) days of receipt of Seller's notice, whereupon the escrow agent shall promptly return the deposit to Buyer and thereafter the parties shall have no further obligation or liability under this Agreement or with respect to the Property at law or in equity except as to those provisions which are intended to survive early termination of this Agreement, or in the alternative, Buyer may elect to proceed to close with no reduction in the purchase price and any condemnation award shall be paid over to and shall become the sole property of the Buyer, and the Property so taken and sold shall not be subject to this Agreement and provided further that Seller and Buyer agree to cooperate to obtain the highest and best price for the condemned property.

9. At any time after the Effective Date, Seller shall permit Buyer to enter the Property for the purposes of inspection and for making engineering studies, soil boring, environmental studies, and boundary surveys. The Buyer shall save and hold Seller harmless against damage to person or property arising out of Buyer's inspections for these purposes. Buyer agrees to restore the premises, at its sole cost and expense, to the then current condition following any such inspection or study.

10. The Seller represents that there are no parties occupying the Property. Seller agrees to deliver exclusive occupancy of the Property to Buyer at the time of closing, unless otherwise agreed to in writing and signed by Buyer and Seller prior to closing. In the event that tenants currently occupy the Property as of the Effective Date of this Agreement, then Seller shall deliver to Buyer, within ten (10) days from the Effective Date, copies of all written leases stating the name and address of the tenants in possession, the duration of their lease agreement, the rental and security deposits held, whether the lease is written or oral, a description of the leased premises and a representation that said lease is in full force and effect and not in default by Seller or tenant. The Seller shall provide Buyer within thirty (30) days from the Effective Date of this Agreement tenant estoppel certificates certifying the name of the tenant, description of the premises, amount of rental/security deposit, duration of lease agreement and whether lease is in default by tenant or Seller. Seller shall notify tenants of closing to insure Seller delivers exclusive occupancy at closing as required herein.

11. Within seven (7) days from the Effective Date, Seller will furnish and deliver to Buyer a copy of an existing accurate certified boundary survey of the Property acceptable to Buyer, showing all boundaries,

improvements now existing thereon, a written legal description of the Property, all applicable title matters affecting the Property, and all existing easements including utilities and ingress/egress. In the event that the Seller does not provide an existing survey within said seven (7) days from the Effective Date, or if an existing survey is provided and in the judgment of the Buyer it appears that conditions of uncertainty exists as to the size, location or boundaries of the Property, then Buyer may obtain a new survey at Seller's expense, provided, however, that in no event shall Seller's obligation for said survey exceed \$1,000.00. Seller's obligation to reimburse Buyer for the costs of this survey shall survive cancellation or early termination of this Agreement.

12. Seller represents and warrants that Seller has no knowledge that the Property has neither in the past nor is currently being utilized to store or dispense petroleum products or other hazardous substances, pollutants, and/or contaminants. Further, the Seller has no knowledge of any current or previous activity on the Property or in the surrounding area involving hazardous substances, pollutants, and/or the ground water quality beneath the Property. Items that could have adversely effected the Property include, but are not limited to: asbestos, radon, petroleum, hydrocarbons, solvent, metals and other pollutants in levels above those acceptable to local, state and federal environmental regulatory agencies. Further, Seller shall provide Buyer with a written warranty containing this representation at closing.

In the event the Seller discloses knowledge that the property has in the past, or is currently being used to store or dispense petroleum products or hazardous substances, then Seller shall indemnify and hold Buyer harmless against and from any claims asserted by governmental agencies or third parties for loss or damage resulting from the presence of said substances. The provisions of this representation and warranty shall survive closing and the delivery of the deed to the Buyer.

In addition to Seller's warranty as to the environmental condition of the Property and upon Seller's acceptance of this Agreement, the Parties agree that the Buyer has the right to have a "Phase I Environmental Audit" performed by a party acceptable to Buyer at its sole cost and expense. In the event that a physical inspection of the site warrants further testing, in Buyer's sole discretion, or the "Phase I Environmental Audit" performed on behalf of Buyer recommends a partial or full "Phase II Environmental Audit," then Buyer, shall proceed with further tests as Buyer shall determine at its sole discretion. Buyer shall have the option to direct a Phase II Environmental Audit prior to, or independent of any other inspection including a Phase I Environmental Audit. In the event any results of any environmental inspection performed on behalf of Buyer are unacceptable, in Buyer's sole discretion, then Buyer can terminate this Agreement without further obligation to close on this transaction, and shall be entitled to secure a return of all deposits paid, and the parties shall thereafter have no further rights, obligations or liabilities under this Agreement with respect to the Property at law or in equity except as to those terms and conditions in this Agreement which are intended to survive early termination of this Agreement. The terms and conditions of this Paragraph 13 shall survive early termination or closing of this Agreement.

13. Seller covenants with and represents and warrants to Buyer as follows:

(a) Seller has no knowledge regarding, and has received no written notice of, violations of any law, ordinance, order or regulation effecting the Property, issued by any governmental or quasi-governmental authority having jurisdiction over the Property that has not been corrected. Before the closing Seller shall promptly disclose to Buyer any knowledge regarding such violation, and furnish to Purchaser copies of any and all written notices of violations that Seller receives between the Effective Date and the closing date from any governmental or quasi-governmental authorities having jurisdiction over the Property;

(b) There is permanent vehicular and pedestrian physical and legal egress from and ingress to the Property over public roads, or Seller will secure easements in recordable form at its sole cost and expense, on or before closing for the benefit of the Property, and provided further that said easement or dedication shall be in a form suitable for acquisition of extended coverage from the Title Company in the policy of title insurance issued to Buyer on or after closing;

(c) There are no natural or artificial conditions on or adjacent to the Property that would prevent, limit, impede or render more costly the use of the Property for its intended use by Buyer as a Florida State Attorney's Office.

(d) During the term of this Agreement, without prior written consent of Buyer in each instance, which consent shall not be unreasonably withheld or delayed: (i) none of the existing tenant leases, if any, shall be modified or amended or terminated except in the event of a breach by the tenant thereunder; and (ii) none of the existing tenant leases shall be renewed or extended for a term longer than the closing date.

14. The following conditions are for Buyer's protection and may be waived by Buyer without affecting the validity or enforceability of the remainder of this Agreement. Notwithstanding anything elsewhere herein, the obligations of Buyer under this Agreement are conditioned upon;

(a) The proper zoning of the Property for use thereof by Buyer for a Florida State Attorney's office;

(b) The issuance of appropriate building permits for Florida State Attorney's office;

(c) The granting of all curb-cut permits and other accesses and egress/ingress permits which Buyer may deem necessary in order to operate a Florida State Attorney's office;

(d) The issuance of all permits, licenses, and approvals by all public authorities which are required in order for Buyer to carry on the business of a Florida State Attorney's office;

(e) There being no covenants, restriction, or ordinance which would prohibit the use of the Property for a Florida State Attorney's office;

Seller hereby agrees to cooperate fully with Buyer in securing the aforesaid permits and approvals and hereby grants Buyer the right to make application for said approvals in the name of Seller, if necessary. In the event Buyer has not effected the fulfillment of all of the above mentioned conditions within two hundred ten (210) days from the date of Buyer's approval in Paragraph 20 herein, Buyer shall be granted an additional sixty (60) days to fulfill the remaining mentioned terms, Buyer may proceed on the Agreement or terminate this Agreement, and upon such termination, the escrow agent shall return the deposit to Buyer and the Parties hereto shall thereupon be released from further obligations under this Agreement except as to the provisions described herein which are intended to survive the early termination of this Agreement.

15. Buyer may assign this Agreement.

16. The sale of Property is to be closed at the law offices of Smith & Associates, Attorneys at Law, P.A., 411 N. Washington Street, Perry, Florida 32347, not later than twenty (20) days after Buyer has effected the fulfillment of all conditions enumerated in this Contract for Sale and Purchase.

17. If Buyer fails to perform any of the covenants of this Agreement, all deposit(s), paid pursuant to this Agreement by Buyer shall be retained by and for the account of Seller as consideration for the execution of this Agreement and as agreed and liquidated damages and in full settlement of any and all claims by Seller for damage and as Seller's sole remedy.

If Seller shall default in the performance of his obligations under this Agreement, Buyer at its option shall have the right to elect either (a) to terminate this Agreement by giving notice to Seller, in which event the deposit, together with any interest earned on it, shall be returned to Buyer and Buyer shall be compensated for its actual out-of-pocket costs, excluding overhead but including all professional and attorneys' fees incurred in performing under this Agreement and this Agreement shall be deemed null and void with no party having any further rights or obligations under the Agreement, except for those rights, obligations and remedies that specifically survive the termination of this Agreement; or (b) to seek to specifically enforce the terms and conditions of this Agreement. These are sole and exclusive remedies of the Buyer.

18. In the event of any dispute hereunder or of any action to interpret or enforce this Agreement, any provision hereof or any matter arising here from, the prevailing party shall be entitled to recover its reasonable costs, fees and expenses, including, but not limited to, witness fees, expert fees, consultant fees, attorney fees, paralegal and legal assistant fees, costs and expenses and other professional fees, costs and expenses, whether suit be brought or not and whether incurred in settlement or whether incurred in any declaratory action before, during or after, trial or on appeal.

SELLER AND BUYER HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE THE RIGHT EITHER OF THEM MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION BASED HEREON OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT AND ANY AGREEMENT CONTEMPLATED TO BE EXECUTED IN CONJUNCTION HERewith, OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR ACTION OF EITHER PARTY. THIS PROVISION IS A MATERIAL INDUCEMENT FOR THE SELLER AND BUYER ENTERING INTO THIS AGREEMENT.

19. Buyer shall have the right, but not the obligation, to inspect the subject Property within sixty (60) days from the Effective Date. If the Buyer shall not approve the Property for use as a Florida State Attorney's office, then Buyer shall have the right to terminate this Agreement without liability on the part of either party and the deposit(s) shall be promptly refunded to Buyer and the parties shall be relieved of further obligations hereunder except as to those provisions which are intended to survive termination of this Agreement.

20. For this Agreement, including special clauses and addendums, "working days" shall mean Monday through Friday, and shall exclude Saturdays, Sundays and holidays as recognized by any federal, state, county or municipal governments in the area of the Property. Should any deadline ("Original Date") for any required or optional action on the part of either the Buyer or Seller fall (become due) on a Saturday, Sunday or holiday, the next "working day" following that date shall become the date of required or optional action. The new date shall be called the "Corrected Date". Other dates preceding or following the Corrected Date shall not be affected and all future dates shall be calculated from the Original Date. Wherever a period of seven (7) days or less is specified it shall mean "working days".

21. This Agreement constitutes the entire agreement of the parties and may not be amended except by a writing signed by all parties hereto. No representation or inducement has been relied upon by any party

except as stated herein. If any provision of this Agreement violates any applicable law, such provision shall be void but the remaining provisions hereof shall remain in full force and effect. This Agreement shall be binding upon and inure to the benefit of Buyer and Seller and their respective, heirs, successors, legal representative and assigns. The covenants of this Agreement shall survive the closing and shall be enforceable at law or in equity. Time is of the essence in the performance of the terms and conditions of this Agreement. This Agreement shall be governed by and interpreted under the laws of the State of Florida.

23. Real Estate Broker(s) involved in this transaction shall be compensated by Seller and Seller agrees to hold Buyer harmless from any liability related thereto.

24. **RADON GAS.** As required by Section 404.056(7), Florida Statutes, the following notification is made regarding Radon Gas.

RADON GAS: RADON IS A NATURALLY OCCURRING RADIOACTIVE GAS THAT, WHEN IT HAS ACCUMULATED IN A BUILDING IN SUFFICIENT QUANTITIES, MAY PRESENT HEALTH RISKS TO PERSONS WHO ARE EXPOSED TO IT OVER TIME. LEVELS OF RADON THAT EXCEED FEDERAL AND STATE GUIDELINES HAVE BEEN FOUND IN BUILDINGS IN FLORIDA. ADDITIONAL INFORMATION REGARDING RADON AND RADON TESTING MAY BE OBTAINED FROM YOUR COUNTY PUBLIC HEALTH UNIT.

IN WITNESS WHEREOF, the parties hereto have executed this instrument as of the day and year first above written.

Signed, sealed and delivered in  
the presence of:

**BUYER: TAYLOR COUNTY, FLORIDA**

\_\_\_\_\_  
Witness

\_\_\_\_\_  
**BY: JODY DEVANE, Chairperson**

\_\_\_\_\_  
Witness  
As to Buyer

  
Witness

**SELLER:**

  
\_\_\_\_\_  
**LAWRENCE DALE ROWELL**

\_\_\_\_\_  
Witness  
As to Seller

### EXHIBIT "A"

Beginning at the Northeast intersection of West Green and North Quincy Street and running in a Northerly direction along the East boundary line of North Quincy Street a distance of 80 feet; thence in an Easterly direction a distance of 75.5 feet; thence in a Southerly direction a distance of 80 feet; thence in a Westerly direction along the North boundary line of West Green Street a distance of 75.5 feet to the point of beginning; all said described land being a part of Lot 23 of Block 1 of the Original Town of Perry, Florida.

Together with all of first party's right and interest in and to a right of way, license and easement for a driveway and passageway purposes, conveyed to Sinclair Refining Company by deed dated January 30, 1946, recorded in Deed Book 43, Page 122, over land described as follows:

Beginning at the Southeast corner of the above described premises, thence run along the East line of said premises projected South to its point of intersection with the North curb line of West Green Street, thence East along the north curb line of West Green Street 10 feet; thence Northwest on a line to the place of beginning, said easement being for the use and benefit of grantee, his heirs and assigns, agents and employees and for the public generally, subject to all rights, easements, restrictions and encumbrances of record, and all applicable zoning laws and regulations, building laws and ordinances, encroachments, general taxes and special assessments, if any, payable in the tax year in which delivery of this deed is made.

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



Board to approve Invitation To Bid and four (4) proposed Residential Construction Mitigation Program (RCMP) recipients and the Work Write-Ups for their homes.

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** Four home owners have been qualified to receive wind mitigation retrofit assistance through the RCMP Program. If approved by the Board, bids will be received at the July 5, 2016 meeting at 6:00 p.m.

**Recommended Action:** Approve Invitation To Bid and the four proposed recipients and the Work Write-Up's on their homes.

**Fiscal Impact:** The projects will be 100% grant funded.

**Submitted By:** Melody Cox

**Contact:** Melody Cox

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** The County received \$194,000 through the RCMP grant program to mitigate potential wind damage to homes resulting from severe weather. Four applicants have been qualified to receive wind mitigation retrofits for their roof's through this program. The proposed recipients are:

Larry Abercrombie	102 Stephens Street	Perry
Alberta Mote	146 Dunwood Street	Perry
Mary Phillips	106 Woodgate Drive	Perry
Maxie Young	103 El Rancho Drive	Perry

In addition to the proposed projects, hurricane shutters are currently being installed on the homes that were recently constructed with CDBG funding assistance.

The County submitted grant application to the FY 2015-2016 FDEM RCMP funding cycle in May 5 in hopes of being awarded a second grant as there is a waiting list of



**qualified applicants who applicants who are trying to receive wind mitigation retrofit assistance through the RCMP program. We should know by July if we will be awarded this grant.**

**Attachments: Work Write Ups on the proposed RCMP recipients and Invitation To Bid.**

**TAYLOR COUNTY  
RCMP PROGRAM  
WORK WRITE-UP/BID FORM**

**Owner:** Larry Abercrombie

**Address:** 102 Stephens St. – Perry, FL

**Mailing Address:** Same

**Phone #:** 850-584-2307 or 850-672-4345

**Parcel #** 02736-150

**Date** 5/5/2016

:

The work write-up/bid form is a general outline of the work to be performed. Please refer to the project specification booklet for detailed instructions for each item noted below.

Item #	System	Description of Work	Location	Price
001	Straps	Provide access and install straps as follows: <b>STRAPS:</b> Roof Straps should meet FBC standard referenced in FBC, 1506.7 of the General Building Code, 5 <sup>th</sup> ed. Repair access areas to meet current codes.	Roof to Wall Connection	
002	Roof	<b>3 TAB SHINGLE ROOF</b> Contractor will install a shingle roof according to current FBC, Building, 1507.2.7.1 of the 5 <sup>th</sup> ed. Shingle should be fungus resistant and carry a manufacture warranty of 25 years. Prior to installing shingles, the roof decking shall be re-nailed to meet current codes and the secondary water barrier installed prior to installing new 30 lb. felt. All joints in structural panel roof sheathing or decking shall be covered with <b><u>a minimum 4 in. wide strip of self-adhering polymer modified bitumen tape</u></b> applied directly to the sheathing or decking. The deck and self-adhering polymer modified bitumen tape shall be covered with one of the underlayment systems approved for the particular roof covering to be applied to the	Roof	

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_



**THIS PAGE MUST BE INCLUDED WITH THE BID FOR IT TO BE VALID**

All work to be performed in a workman-like manner, in accordance with the Taylor County Housing Program Specifications, local codes, and manufacturer specifications. The contractor shall be responsible for repairs and/or reinstallations of materials/equipment/fixtures damaged or removed due to any work item contained herein. Contractors shall properly dispose of all fixtures, materials and other items removed from the dwelling unless otherwise specified herein. All items must be cost itemized in the space provided or the bid will be rejected. Signature of contractor required at bottom of each page.

Work must be completed and approved within 60 days of the issuance of the Notice to Proceed.

The house is to be   X   occupied; \_\_\_\_\_ vacant for 60 days.

I hereby certify that I am licensed by the State of Florida, Department of Business, and Professional Regulation, and that I am eligible to participate in the housing program. I also agree that change orders above the original contract amount shall only be paid for with housing program funds to correct documented code violations or to meet Section 8 Housing Quality Standards. Change orders must be approved by the homeowner or his representative, the contractor, and local government prior to any initiation of work based on that change order. Change orders must be recommended by the building department.

Company Name \_\_\_\_\_

Contractor's Name (Print Name) \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

Contractor's Address \_\_\_\_\_

Contractor's License # \_\_\_\_\_

Contractor's Phone Number \_\_\_\_\_

\*Attach current Insurance Certificates for Liability, Workers Compensation and Auto Insurance.

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

**TAYLOR COUNTY  
RCMP PROGRAM  
WORK WRITE-UP/BID FORM**

**Owner:** Alberta Mote

**Address:** 146 Dunwood St. – Perry, FL

**Mailing Address:** Same

**Phone #:** 850-295-3157

**Parcel #** 05314-525

**Date** 5/5/2016

:

The work write-up/bid form is a general outline of the work to be performed. Please refer to the project specification booklet for detailed instructions for each item noted below.

Item #	System	Description of Work	Location	Price
001	Straps	Provide access and install straps as follows: <b>STRAPS:</b> Roof Straps should meet FBC standard referenced in FBC, 1506.7 of the General Building Code, 5 <sup>th</sup> ed. Repair access areas to meet current codes.	Roof to Wall Connection	
002	Roof	<b>3 TAB SHINGLE ROOF</b> Contractor will install a shingle roof according to current FBC, Building, 1507.2.7.1 of the 5 <sup>th</sup> ed. Shingle should be fungus resistant and carry a manufacture warranty of 25 years. Prior to installing shingles, the roof decking shall be re-nailed to meet current codes and the secondary water barrier installed prior to installing new 30 lb. felt. All joints in structural panel roof sheathing or decking shall be covered with <b><u>a minimum 4 in. wide strip of self-adhering polymer modified bitumen tape</u></b> applied directly to the sheathing or decking. The deck and self-adhering polymer modified bitumen tape shall be covered with one of the underlayment systems approved for the particular roof covering to be applied to the	Roof	

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_





**THIS PAGE MUST BE INCLUDED WITH THE BID FOR IT TO BE VALID**

All work to be performed in a workman-like manner, in accordance with the Taylor County Housing Program Specifications, local codes, and manufacturer specifications. The contractor shall be responsible for repairs and/or reinstallations of materials/equipment/fixtures damaged or removed due to any work item contained herein. Contractors shall properly dispose of all fixtures, materials and other items removed from the dwelling unless otherwise specified herein. All items must be cost itemized in the space provided or the bid will be rejected. Signature of contractor required at bottom of each page.

Work must be completed and approved within 60 days of the issuance of the Notice to Proceed.

The house is to be   X   occupied; \_\_\_\_\_ vacant for 60 days.

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Company Name \_\_\_\_\_

Contractor's Name (Print Name) \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

Contractor's Address \_\_\_\_\_

Contractor's License # \_\_\_\_\_

Contractor's Phone Number \_\_\_\_\_

\*Attach current Insurance Certificates for Liability, Workers Compensation and Auto Insurance.

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_



**TAYLOR COUNTY  
RCMP PROGRAM  
WORK WRITE-UP/BID FORM**

**Owner:** Mary Phillips

**Address:** 106 Woodgate Dr. – Perry, FL

**Mailing Address:** Same

**Phone #:** 850-584-3654 or 850-843-3188

**Parcel #** 05786-620

**Date** 5/5/2016

:

The work write-up/bid form is a general outline of the work to be performed. Please refer to the project specification booklet for detailed instructions for each item noted below.

Item #	System	Description of Work	Location	Price
001	Straps	Provide access and install straps as follows: <b>STRAPS:</b> Roof Straps should meet FBC standard referenced in FBC,1506.7 of the General Building Code, 5 <sup>th</sup> ed. Repair access areas to meet current codes.	Roof to Wall Connection	
002	Roof	<b>3 TAB SHINGLE ROOF</b> Contractor will install a shingle roof according to current FBC, Building, 1507.2.7.1 of the 5 <sup>th</sup> ed. Shingle should be fungus resistant and carry a manufacture warranty of 25 years. Prior to installing shingles, the roof decking shall be re-nailed to meet current codes and the secondary water barrier installed prior to installing new 30 lb. felt. All joints in structural panel roof sheathing or decking shall be covered with <b><u>a minimum 4 in. wide strip of self-adhering polymer modified bitumen tape</u></b> applied directly to the sheathing or decking. The deck and self-adhering polymer modified bitumen tape shall be covered with one of the underlayment systems approved for the particular roof covering to be applied to the	Roof	

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

		roof.		
003	Gable Ends	<b>GABLE ENDS:</b> Remove existing wood at gable ends to install new 5/8 inch ply wood and finish to match existing. Permit as required for inspections from the Building Department. Gable ends should be retrofitted to meet the F.B.C. standards found in Chapter 17, 1704.1 of the Existing Building Manual, 5 <sup>th</sup> ed.	Gable Ends	
004	Doors	<p><b><u>EXTERIOR DOOR: Install 1 Exterior Outswing Door (Emergency Egress)</u></b>  Door must be 1 3/4" solid core flush exterior type unit or 1 3/4" metal clad door. Install exterior type threshold with a metal or vinyl type weather stripping and dead bolt. Apply one coat of primer/sealer and two coats of exterior latex paint on both sides and all edges. Each exterior door shall have spring/chain or pneumatic closer installed. Non removable pins must be used where door swings out. Reference FBC, 2411.3.15 of the General Building Code, 5<sup>th</sup> ed.</p> <p><b>GARAGE DOOR (Impact Rated)</b>  Furnish and install new garage door with galvanized metal raised panel unit. Replace rails and hardware and check for proper performance. Provide vent panels in door if existing ventilation does not meet FBC requirements. Reference FBC, 1609.1.2 of the General Building Code, 5<sup>th</sup> ed.</p>	<p>Front Door</p> <p>Garage Door</p>	
005	Shutters	<p><b>SHUTTERS at Windows and doors:</b>  Install code-approved accordion style hurricane shutters at all windows and exterior door openings (except emergency egress door as required by FBC). Refer to Plastic Standards for</p>	All Openings (Except for Emergency Egress Door)	

Owner Signature

Co-Owner Signature

Contractor's Signature

Taylor County RCMP/WWU-Bid Form



**THIS PAGE MUST BE INCLUDED WITH THE BID FOR IT TO BE VALID**

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Company Name \_\_\_\_\_

Contractor's Name (Print Name) \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

Contractor's Address \_\_\_\_\_

Contractor's License # \_\_\_\_\_

Contractor's Phone Number \_\_\_\_\_

\*Attach current Insurance Certificates for Liability, Workers Compensation and Auto Insurance.

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

**TAYLOR COUNTY  
RCMP PROGRAM  
WORK WRITE-UP/BID FORM**

**Owner:** Maxie Young

**Address:** 103 El Rancho Dr. – Perry, FL

**Mailing Address:** Same

**Phone #:** None provided

**Parcel #** 03085-000

Date 5/4/2016

:

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Item #	System	Description of Work	Location	Price
001	Straps	Provide access and install straps as follows: <b>STRAPS:</b> Roof Straps should meet FBC standard referenced in FBC, 1506.7 of the General Building Code, 5 <sup>th</sup> ed. Repair access areas to meet current codes.	Roof to Wall Connection	
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Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_



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Company Name \_\_\_\_\_

Contractor's Name (Print Name) \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

Contractor's Address \_\_\_\_\_

Contractor's License # \_\_\_\_\_

Contractor's Phone Number \_\_\_\_\_

\*Attach current Insurance Certificates for Liability, Workers Compensation and Auto Insurance.

Owner Signature \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_

Contractor's Signature \_\_\_\_\_

## **PUBLIC NOTICE**

### **INVITATION TO BID**

#### **Residential Construction Mitigation Program (RCMP)**

Taylor County Board of County Commissioners invites interested residential contractors to submit bids for the rehabilitation of four (4) single family homes. Projects will follow retrofit guidelines provided by Florida Department of Emergency Management for Hazard Mitigation.

**SEALED Bids (Please submit one original and one copy) are to be submitted on or before July 1, 2016 at 4:00 PM** to Annie Mae Murphy, Clerk of the Court (850) 838-3506. Bid envelopes are to be identified as RCMP ITB-001.

Hand Delivery:           Annie Mae Murphy  
Fed – X or UPS           Clerk of the Court  
                                  108 North Jefferson Street, Suite 102  
                                  Perry, FL. 32347

Mail Delivery:           Annie Mae Murphy  
                                  Clerk of the Court  
                                  108 North Jefferson Street, Suite 102  
                                  Perry, FL. 32347

A Public Opening of the Bids is scheduled for July 5, 2016 at 6:00 PM at 201 East Green Street, Perry, Florida, 32347. Bids will be opened during a regularly scheduled Board of County Commissioners meeting.

A **MANDATORY** meeting to provide contractor orientation materials and visit the scheduled project will be held on June 2, 2016 at 10:30 am, located at 401 Industrial Drive, Perry, 32348. The meeting will take place in the airport terminal conference room. You must attend this meeting in order to receive the bid documents and attend the review of the projects. The visit to the projects will immediately follow the orientation meeting.

For contractors that have not been pre-approved, you may obtain a contractor application package by calling Government Services Group, Inc. at (352) 381-1975. Please bring your completed application package to the mandatory meeting on June 2, 2016.

WBE/MBE/DBE Firms are encouraged to participate. Taylor County is an Equal Opportunity Employer.

The Taylor County Board of Commissioners reserves the right to accept or reject any and/or all bids in the best interest of Taylor County.

**TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS**  
Jody DeVane, Chairman



22

## **TAYLOR COUNTY BOARD OF COMMISSIONERS**

### ***County Commission Agenda Item***

**SUBJECT/TITLE:**

Board to review and approve Amendment Two to the contract between Government Services Group (GSG) and Taylor County for SHIP Program Administrative Services to include Florida Single Audit Act language as per the County's response to the Florida Housing Finance Corporation SHIP Compliance Monitoring Review and Contract Addendum "A".

**MEETING DATE REQUESTED:**

May 17, 2016

**Statement of Issue:** The SHIP Program was monitored (audited) for FY 2013-2014 by Florida Housing Finance Corporation on February 2 and February 3, 2016. The Board approved the response to the monitoring on March 22, 2016 and in the response committed to amending the existing contract with GSG to include language to insure for compliance with the Florida Single Audit Act.

**Recommended Action:** Approve Amendment Two to the contract with GSG.

**Fiscal Impact:** Not applicable at this time.

**Submitted By:** Melody Cox

**Contact:** Melody Cox

### **SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:** Florida Housing Finance Corporation audited the FY 2013/2014 SHIP Program files on February 2 and 3, 2016 at the Government Services Group offices in Tallahassee. An observation made during the audit was that the contract between GSG and Taylor County did not include language which required GSG to comply with the requirements of the Florida Single Audit Act (FSAA). Amendment Two will require GSG complies with FSAA and federal audit requirement standards. All future contracts for SHIP Program sub-recipients must include the FSAA compliance language.

**Attachments:** Amendment Two to the the contract with GSS, Contract Addendum "A"- Taylor County, Contract between GSG and Taylor County for SHIP program administrative services.



## 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

DUSTIN HINKEL, 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

### AMENDMENT TWO

#### CONTRACT BETWEEN GOVERNMENT SERVICES GROUP, INC. AND TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

Amendment Two amends the contract between Government Services Group, Inc. and Taylor County Board of County Commissioners for ongoing Housing, Community and Economic Development Projects.

#### AMENDMENT

**Amendment to contract dated November 16, 2015 to comply with Florida Single Audit Act, Rule 67-37.019(11), F.A.C., and Contract Addendum "A" Taylor County.**

As the administrator of State and/or Federal grant funds on behalf of Taylor County and as a sub-recipient of State and/or Federal grant funds, Government Services Group, Inc. (GSG) understands and agrees to compliance with the audit requirements and standards of the Florida Single Audit Act (FSAA), Section 215.97 Florida Statutes, and OMB Circular A-133 (if applicable).

Amendment Two assures for compliance between a SHIP eligible local government and non-State organizations as per Rule 67-37.019(11), F.A.C.

Amendment Two is hereby agreed upon on this 17th day of May, 2016.

APPROVED BY GSG:

APPROVED BY COUNTY:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

#### Attachment to Amendment Two:

1. Contract Addendum "A" Taylor County
2. Florida Single Audit Act Questions and Answers

## CONTRACT ADDENDUM "A" – TAYLOR COUNTY

The administration of resources awarded by Florida Housing Finance Corporation for the State Housing Initiative Partnership (SHIP) Program to Taylor County Board of Commissioners (**the recipient**) may be subject to audits and/or monitoring by the Florida Housing Finance Corporation, as described in this section.

### **MONITORING**

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Florida Housing Finance Corporation staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by Florida Housing Finance Corporation. In the event Florida Housing Finance Corporation determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by Florida Housing Finance Corporation staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

### **AUDITS**

#### **PART I: FEDERALLY FUNDED**

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the recipient expends \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this agreement indicates Federal resources awarded through the Florida Housing Finance Corporation by this agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from Florida Housing Finance Corporation. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions OMB Circular A-133, as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.
3. If the recipient expends less than \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).

4. Compliance information may be found at [www.floridahousing.org](http://www.floridahousing.org), and in the SHIP Program Manual under Section 9 – SHIP FSAA Information. Compliance information may also be found in Section 215.97, Florida Statutes-Florida Single Audit Act .

*(NOTE: The State awarding agency should address other miscellaneous matters affecting Part I audits, such as Web sites where information that would help facilitate the recipient's compliance can be obtained.)*

## **PART II: STATE FUNDED**

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

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient (for fiscal years ending September 30, 2004 or thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this agreement indicates state financial assistance awarded through the Florida Housing Finance Corporation by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from Florida Housing Finance Corporation, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$500,000 in state financial assistance in its fiscal year (for fiscal years ending September 30, 2004 or thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).
4. Compliance information for program recipients is available at [www.floridahousing.org](http://www.floridahousing.org), in the SHIP Program Manual - Section 9 SHIP FSAA Information, and Section 219.57, Florida Statutes-Florida Single Audit Act.

*(NOTE: The State awarding agency should address other miscellaneous matters affecting Part II audits, such as Web sites where information that would help facilitate the recipient's compliance can be obtained.)*

## **PART III: OTHER AUDIT REQUIREMENTS**

Florida Housing Finance Corporation audit requirements for the SHIP Program can be found at [www.floridahousing.org](http://www.floridahousing.org) and in the SHIP Program Manual.

*(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or*

*arrange for audits of state financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)*

#### **PART IV: REPORT SUBMISSION**

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

- A. The Florida Housing Finance Corporation at each of the following addresses:

*Florida Housing Finance Corporation  
227 N. Bronough Street  
Ste. 5000  
Tallahassee, FL 32301-1329  
850-488-4197  
[www.floridahousing.org](http://www.floridahousing.org)*

- B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

*Federal Audit Clearinghouse  
Bureau of the Census  
1201 East 10<sup>th</sup> Street  
Jeffersonville, IN 47132*

- C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

2. In the event that a copy of the reporting package for an audit required by PART I of this agreement and conducted in accordance with OMB Circular A-133, as revised, is not required to be submitted to Florida Housing Finance Corporation for the reasons pursuant to Section .320 (e)(2), OMB Circular A-133, as revised, the recipient shall submit the required written notification pursuant to Section .320 (e)(2) and a copy of the recipient's audited schedule of expenditures of Federal awards directly to each of the following (*If the State awarding entity, pursuant to Section .320(f), OMB Circular A-133, wants a copy of the reporting package described in Section .320(c) and/or a management letter, the State awarding agency should replace the above language with the following language*) Pursuant to Section .320 (f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320 (c), OMB Circular A-133, as revised, and any management letter issued by the auditor, to Florida Housing Finance Corporation at each of the following addresses:

*Florida Housing Finance Corporation  
227 N. Bronough Street  
Ste. 5000  
Tallahassee, FL 32301-1329  
[www.floridahousing.org](http://www.floridahousing.org)*

3. Copies of financial reporting packages required by PART II of this agreement shall be submitted by or on behalf of the recipient directly to each of the following:

- A. The Florida Housing Finance Corporation at each of the following addresses:

*Florida Housing Finance Corporation  
227 N. Bronough Street  
Ste. 5000  
Tallahassee, FL 32301-1329  
[www.floridahousing.org](http://www.floridahousing.org)*

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

*Auditor General's Office  
Room 401, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450*

4. *(The State awarding agency should use the following language, if applicable)* Copies of reports or the management letter required by PART III of this agreement shall be submitted by or on behalf of the recipient directly to:

- A. The Florida Housing Finance Corporation at each of the following addresses:

*227 N. Bronough Street, Ste. 5000, Tallahassee, FL 32301-1329*

5. Any reports, management letter, or other information required to be submitted to Florida Housing Finance Corporation pursuant to this agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
6. Recipients, when submitting financial reporting packages to Florida Housing Finance Corporation for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

#### **PART V: RECORD RETENTION**

1. The recipient shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of five years from the date the audit report is issued, and shall allow Florida Housing Finance Corporation, or its designee, CFO, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to Florida Housing Finance Corporation, or its designee, CFO, or Auditor General upon request for a period of at least five years from the date the audit report is issued, unless extended in writing by Florida Housing Finance Corporation. *NOTE: Records need to be retained for at least five years to comply with record retention requirements related to original vouchers prescribed by the Department of State, Division of Library and Information Services, Bureau of Archives and Records Management.*

## EXHIBIT – 1

### FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

*NOTE: If the resources awarded to the recipient represent more than one Federal program, provide the same information shown below for each Federal program and show total Federal resources awarded.*

Federal Program (list Federal agency, Catalog of Federal Domestic Assistance title and number) -  
\$ (amount)

### COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:

*NOTE: If the resources awarded to the recipient represent more than one Federal program, list applicable compliance requirements for each Federal program in the same manner as shown below.*

Federal Program:

List applicable compliance requirements as follows:

1. First applicable compliance requirement (e.g., what services/purposes resources must be used for).
2. Second applicable compliance requirement (e.g., eligibility requirements for recipients of the resources).
3. Etc.

*NOTE: Instead of listing the specific compliance requirements as shown above, the State awarding agency may elect to use language that requires the recipient to comply with the requirements of applicable provisions of specific laws, rules, regulations, etc. For example, for Federal Program 1, the language may state that the recipient must comply with a specific law(s), rule(s), or regulation(s) that pertains to how the awarded resources must be used or how eligibility determinations are to be made. The State awarding agency, if practical, may want to attach a copy of the specific law, rule, or regulation referred to.*

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

#### MATCHING RESOURCES FOR FEDERAL PROGRAMS:

*NOTE: If the resources awarded to the recipient for matching represent more than one Federal program, provide the same information shown below for each Federal program and show total State resources awarded for matching.*

Federal Program (list Federal agency, Catalog of Federal Domestic Assistance title and number) -  
\$ (amount)

#### SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

*NOTE: If the resources awarded to the recipient represent more than one State project, provide the same information shown below for each State project and show total state financial assistance awarded that is subject to Section 215.97, Florida Statutes.*

State Project: **Florida Housing Finance Corporation – State Housing Initiative Partnership Program**  
**\$350,000**

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

Florida Housing Finance Corporation compliance requirements can be found at [www.floridahousing.org](http://www.floridahousing.org) and in the SHIP Program Manual.

*NOTE: List applicable compliance requirements in the same manner as illustrated above for Federal resources. For matching resources provided by Florida Housing Finance Corporation for Federal programs, the requirements might be similar to the requirements for the applicable Federal programs. Also, to the extent that different requirements pertain to different amounts of the non-Federal resources, there may be more than one grouping (i.e., 1, 2, 3, etc.) listed under this category.*

NOTE: Section .400(d) of OMB Circular A-133, as revised, and Section 215.97(5), Florida Statutes, require that the information about Federal Programs and State Projects included in Exhibit 1 be provided to the recipient.



13035

TAYLOR COUNTY,  
FLORIDA  
CONTRACT FOR STATE HOUSING INITIATIVE  
PARTNERSHIP (SHIP)  
PROGRAM ADMINISTRATION SERVICES

4 THIS CONTRACT is made and entered into this 16<sup>th</sup> of Sept. 2013, by and between the Taylor County Board of County Commissioners (hereinafter the Owner) and Government Services Group, Inc., (hereinafter GSG).

WHEREAS, the Owner has solicited for competitive and selected GSG to perform Program Administration Services for the OWNER's SHIP program; and

WHEREAS, the Owner now desires to retain GSG to provide SHIP program administration and inspection services and GSG desires to provide those services for the Owner.

NOW THEREFORE, in consideration of the mutual covenants and agreements as contained herein to be kept by and between the parties, the Owner and GSG agree as follows:

A. Covenant for Services

The Owner does hereby contract with GSG to perform the services described herein and GSG does hereby agree to perform such services under the terms and conditions set forth in this Contract.

B. Scope of Services

(1) Intent of this Contract

GSG agrees, under the terms and conditions of this Contract and the applicable federal, state and local laws and regulations, to undertake, perform, and complete the necessary Program Administration Services required to obtain funding, implement and complete the Owner's SHIP and Hardest Hit projects in compliance with applicable laws and regulations.

(2) Scope of Services – SHIP Program Administration and Inspection Services

- Review And Update Required Local Policies
- Design, streamline and manage the application process for eligible applicants
- Resolve any public inquiries with regard to available funding and SHIP eligibility criteria
- Process applications and determine eligibility of applicants in accordance with SHIP guidelines, Chapter 67-37, Florida Administrative Code, Program parameters and the County's LHAP.
- Establish and maintain the appropriate files in accordance with SHIP guidelines
- Work with lenders, realtors and other funders to facilitate homebuyer closings

- Review all documentation to ensure that there are no over-statements of fees or closing terms
- Issue the appropriate notices and correspondences to applicants at various increments within the transactional process
- Work with the County Clerk's office to coordinate the disbursement of funds for closing
- Prepare the appropriate real estate documents (mortgage, note and/or restrictive covenants) to secure the County's portion of the financial transaction
- Ensure that homebuyers take the appropriate homebuyer education course as required under the SHIP regulations
- Work with lenders to secure the closing documents that should be made part of the homebuyer files
- Assist the contractors and homeowners with executing the necessary program documents to secure interest in the property and rehabilitation work
- Conduct Pre-construction Conference
- Conduct an Inspection of the property to determine the extent of the rehabilitation
- Draft work-write-ups and manage the contractor bid process
- Conduct periodic progress inspections of the rehabilitation work being done
- Process any requests for payments and draw-downs
- Provide written inspection report to the homeowners and the contractor
- Conduct Advisory Committee Meetings as required
- Review Leveraging Opportunities/Other Possible Source of Financing
- Gather All Relevant Local Data And Support Documentation
- Representation During Site Visits And Monitorings
- Maintain Project Account Records
- Develop and Track Budget For Project Contract
- Oversight Of Project Schedule And Compliance
- Coordination With Agencies And Contracts, As Necessary
- Oversight Of Citizen Complaint Process
- Develop And Process Amendments, As Needed
- Review Change Orders And Amendments For Compliance, as Needed
- Provide Regular Project Status Reports To Commission
- Monitor All Project Activity To Ensure Compliance
- Provide All Other Necessary Technical Assistance
- Review Final Change Order, Pay Request, And Construction Documents
- Balance Final Project Budget for State Annual Reporting
- Prepare Documents For Administrative/Financial Close Out

If the Grant Award Agreement between the Owner and the funding agency is amended or if the funding agency's program rules change, the scope of services for the project shall be amended to be consistent with that Agreement and program rules.

C. Consideration and Method of Payment for Services

- (1) Amount of Consideration

For the professional services to be provided in accordance with this contract, GSG will be compensated as follows:

SHIP Program Administration and Inspection Services - The Owner will pay GSG the sum of \$10,500 for Administration Services and \$24,500 for Project Delivery Services. The fees are based upon available SHIP funds totaling \$350,000. If additional SHIP funds are and/or become available the fees will be adjusted accordingly. The Owner shall issue the fee amount, in equal monthly payments, to GSG over a period of twelve (12) months. If the project is completed in less than 12 months, the balance of the Administration and Project Delivery fees will be paid to GSG after completion and submission of the Closeout Status Report to the Owner.

(2) Method of Payments

GSG will submit a monthly invoice, which will reflect the equal monthly payment amount due. The invoice shall be submitted to the Owner for the Owner's review and approval. Payment will be made in accordance with the Florida Prompt Payment Act.

(3) Additional Services

If additional services are requested or required, then the additional services shall be established based on the hourly rates identified in Attachment C of this Contract.

D. Subcontracts

(1) If GSG subcontracts any of the work required under this Contract, GSG agrees to include in the subcontract that the subcontractor is bound by the terms and conditions of this Contract with the Owner.

(2) GSG agrees to include in the subcontract that the subcontractor shall indemnify and hold harmless the Owner and GSG from and against all claims of whatever nature by the subcontractor arising out of the subcontractor's performance of work under this Contract.

E. Modification of Contract

All modifications or amendments to this Contract shall be in writing, executed with the same formalities as this Contract, and addressed to the appropriate parties hereto and given personally, by registered or certified mail, return receipt requested, by facsimile, or by a national recognized overnight courier service. All modifications or amendments shall be effective upon the date of receipt and attached to the original of this Contract. The amount of compensation to be paid to GSG will not be amended without mutual agreement of the Owner and GSG, formally executed in writing, subject to availability of funds. No waiver of any of the provisions of this Contract shall be deemed or shall constitute a waiver of any other provision of this Contract, whether or not similar, unless otherwise expressly provided.

F. Termination (Cause and/or Convenience)

(1) This Contract may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Contract through no fault of the terminating party, provided that no termination may be effected unless the other party is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested or other nationally

recognized courier services, such as Federal Express or UPS) of Intent to terminate and (2) an opportunity for consultation with the terminating party prior to termination.

(2) This Contract may be terminated in whole or in part in writing by the Owner for its convenience, provided that the other party is afforded the same notice and consultation opportunity specified in F. (1) above.

(3) If termination for default is effected by the Owner, an equitable adjustment in the price for this Contract shall be made, but (1) no amount shall be allowed for anticipated profit on unperformed services or other work, and (2) any payment due to GSG at the time of termination may be adjusted to cover any additional costs to the Owner because of GSG's default.

For any termination, the equitable adjustment shall provide for payment to GSG for services rendered and expenses incurred, as approved by the Owner, prior to receipt of the notice of intent to terminate. For any termination for convenience pursuant to paragraph (2) above, GSG shall also be entitled to termination settlement costs reasonably incurred by GSG relating to commitments (e.g., suppliers, subcontractors) which had become contracted prior to receipt of the notice of intent to terminate.

(4) Upon receipt of a termination action under paragraphs (1) or (2) above, GSG shall (1) promptly discontinue all affected work (unless the notice directs otherwise) and (2) deliver or otherwise make available to the Owner all data, drawings, reports specifications, summaries and other such information, as may have been accumulated by GSG in performing this Contract, whether completed or in process, and fully cooperate with the Owner to effectuate a transition of services.

(5) Upon termination, the Owner may take over the work and may award another party a Contract to complete the work described in this Contract.

(6) If, after termination for failure of GSG to fulfill contractual obligations, it is determined that GSG had not failed to fulfill contractual obligations, the termination shall be deemed to have been for the convenience of the OWNER. In such event, adjustment of the contract price shall be made as provided in paragraph (3) above.

#### G. Remedies

Unless otherwise provided in this Contract, all other matters in question between the Owner and GSG, arising out of or relating to this Contract, or the breach of it, will be decided by a Florida court of competent jurisdiction. The venue for any legal action or other proceedings, which might arise from this Contract, shall be Taylor County, Florida.

#### H. Liability

(1) GSG shall be responsible for all damages to persons or property that occur as a result of GSG's fault or negligence in connection with work performed under the provisions of this Contract, and GSG shall be financially and otherwise responsible for the proper care and protection of all such work performed until completion thereof and final acceptance by the Owner. Throughout the term of this Contract, GSG shall maintain insurance in the following minimum amounts: \$1,000,000 of Professional Liability Insurance, \$2,000,000 of General Liability Insurance, \$1,000,000 of Automobile Liability Insurance and \$100,000 per accident of Workers Compensation and Employers' Liability Insurance.

Documentation regarding insurance will be made available upon request.

(2) GSG shall indemnify and save harmless the Owner, its agents, officers, and employees from any loss, damage or expense, including all costs and reasonable attorneys' fees, suffered by the Owner from any claim, demand, judgment, decree, or cause of action of any kind or nature arising out of any error, omission, or act of GSG, its agents, servants, or employees in the performance of this Contract.

I. Energy Efficiency

GSG shall comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

J. Project Representatives

The Owner's Project Manager for this Contract

is: Melody Cox,

Grants Administrator  
401 Industrial Drive  
Perry, FL 32348

Meridian's Project Grants Manager

is:

James F. Moseley, Senior Consultant  
Government Services Group, Inc.  
P.O. Box 357995,  
Gainesville, FL 32635.

In the event that different representatives are designated by either party after execution of this Contract, notice of the name and address of the new representative will be rendered in writing to the party and said notification attached to the original of this Contract.

K. Term

*The term of this Contract shall be from September 1, 2014 through August 31, 2015. At the County's option, this Contract may be extended for two (2) additional one (1) year terms or any other extension agreed to by the parties.*

L. Eligibility

GSG certifies that it is eligible to receive state and federally funded contracts. GSG also certifies that no party, which is ineligible for such work, will be subcontracted to perform services under this Contract.

M. Conflict of interest

No member of or Delegate to the Congress of the United States, or Resident Commissioner, and no elected state official or state employee shall share in any proceeds of this Contract, or in any benefit to arise from it. No officer or employee of the local jurisdiction or its designers or agents, no member of the governing body, and no other official of the locality who exercises any function or responsibility with respect to this Contract, during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be

performed. Further, GSG shall cause to be incorporated in all subcontracts the language set forth in this paragraph prohibiting conflict of interest

N. Federal Statutory Requirements

When applicable, GSG and the Owner shall comply with the provisions contained in Attachment A and incorporated herein.

O. Attachments

This Contract is subject to the provisions of the following Attachments, which are attached to and made a part of this Contract:

- (1) Attachment A. "Section 3 and Affirmative Action Plan", consisting of one (1) page.
- (2) Attachment B, "Fee Schedule", consisting of one (1) page.
- (3) Attachment C, "sworn Statement on Public Entity Crimes", consisting of two (2) pages.

P. Miscellaneous Provisions

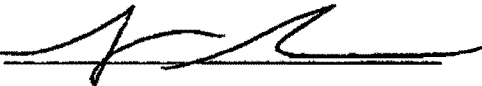
(1) GSG shall comply with the provisions of Chapter 119, Florida Statutes in the provision of the services provided herein to the Owner.

(2) GSG is, and shall be, in the performance of the services provided herein an independent contractor and not an employee of the Owner. All persons engaged in the services provided herein shall at all times, and in all places, be subject to GSG's sole discretion, supervision, and control. GSG does not have the power or authority to bind the Owner in any promise, agreement or representation other than as specifically provided for herein.

(3) The foregoing terms and conditions constitute the entire agreement between the parties hereto and any representation not contained herein shall be null and void and of no force or effect. This agreement supersedes all prior and contemporaneous agreements, understandings, negotiations, and discussions of the parties, whether oral or written, pertaining to the subject matter hereof.

IN WITNESS WHEREOF, the parties have executed this Contract the day and year first written above.

Government Services Group, Inc.

By: 

Name and Title: Robert Sheets, CEO

Attest: 

Taylor County

By: Malcolm V. Page

Name and Title: Malcolm Page, Chair

Attest: Annie Mae Murphy

Name and Title: Annie Mae Murphy, Clerk of Courts

## ATTACHMENT A

### SECTION 3 AND AFFIRMATIVE ACTION PLAN

1. GSG will solicit and evaluate applications for employment in a manner that is non-discriminatory based upon age, race, sex, national origin, ethnic background, and handicap status.
2. When training and/or employment opportunity arises in connection with this project, GSG will, to the greatest extent feasible, provide maximum opportunity to lower income residents of the project. Employment opportunity will be locally advertised in a manner that will ensure that potentially eligible applicants are 1) made aware of the opportunity, and 2) provided a convenient way to apply for employment.
3. During this project, GSG will seek to purchase necessary goods and/or services from businesses that are located in, or owned by persons residing in the jurisdiction.
4. GSG will utilize the HUD and Florida lists of minority businesses in filling subcontracting and/or purchasing needs.
5. GSG will include applicable equal opportunity provisions in subcontracts issued in connection with this project.
6. GSG shall publicize and post this policy in a conspicuous place available to employees and applicants for employment and training.
7. GSG is under no contractual or other disability, which would prevent compliance with this policy.



ATTACHMENT

B FEE

SCHEDULE

Where grant funds cannot be used or for additional services the following schedule will be utilized:

Description

Principal	\$225.00 per hour
Senior Project Manager	\$175.00 per hour
Project Manager	\$ 150.00 per hour
Chief Financial Officer	\$ 150.00 per hour
Construction Manager	\$140.00 per hour
Grant/Program Specialist	\$130.00 per hour
Construction Inspector	\$110.00 per hour
Accounting Specialist	\$85.00 per hour
Administrative Assistant	\$ 45.00 per hour

## ADDENDUM TO CONTRACT

Program Administration/Project Delivery Services Contract – Government Services Group, Inc.  
Taylor County Ongoing Housing, Community and Economic Development Projects  
Funding through FFY 2015/2016, 2016/2017 and 2017/2018 (if appropriated).

### Addendum

To extend Contract dated September 16, 2014 which expired August 31, 2015 to August 31, 2016 for Program Administration/Project Delivery Services for the State Housing Initiatives Partnership (SHIP) Program

### Scope of Services- Program Administration/Project Delivery

- ✓ Review and update required local policies
- ✓ Review leveraging opportunities/other possible source of financing
- ✓ Representation during site visits and monitorings
- ✓ Develop project information management and filing system
- ✓ Develop project financial management system for receiving and disbursing funds
- ✓ Develop work plans for project contract document
- ✓ Preparation of project contract document
- ✓ Develop and track budget for project contract
- ✓ Oversight of project schedule and compliance
- ✓ Coordination with agencies and contracts, as necessary
- ✓ Review bid documents and contract documents for compliance
- ✓ Conduct pre-construction conference
- ✓ Monitor contractor and construction specialist progress
- ✓ Conduct preliminary inspections and work write-ups
- ✓ Conduct construction progress inspections
- ✓ Supervision of payment authorizations
- ✓ Develop and process contract amendments, as needed
- ✓ Review change orders and amendments for compliance, as needed
- ✓ Monitor all project activity to ensure compliance
- ✓ Provide all other necessary technical assistance
- ✓ Review final change orders, pay requests, and construction documents
- ✓ Balance final project budget for state annual reporting
- ✓ Prepare documents for administrative/financial close-out

**Total Fee for Services:** 10% (3% Administration and 7% Project Delivery) of total funds received by the County, including program income to be paid in equal monthly payments over a twelve (12) month period based upon the allocation for each fiscal year noted under this contract Addendum. Should the project be completed prior to the twelve (12) month period ending, the balance will be due upon completion of the project. Invoices will be submitted on a monthly basis in accordance with Section C (2) of the contract and subject to the administrative and project delivery ceilings imposed by the funding agency and/or the County's Local Housing Assistance Plan (LHAP).

This addendum and Fee for Services covered herein are hereby agreed upon on this 16<sup>th</sup> day of November, 2015.

APPROVED BY GSG:



Signature

Robert E. Sheets

Printed Name

APPROVED BY COUNTY:



Signature

Jody J. DeVane

Printed Name

**TAYLOR COUNTY BOARD OF COMMISSIONERS**

***County Commission Agenda Item***

**SUBJECT/TITLE:**



THE COUNTY ATTORNEY TO REPORT TO THE BOARD REGARDING THE REQUEST BY FOUR RIVERS LAND & TIMBER TO MODIFY THE EXISTING FOLEY MASTER DEVELOPMENT-OF-REGIONAL-IMPACT (DRI), AS AGENDAED BY THE CONRAD BISHOP.

**MEETING DATE REQUESTED:**

MAY 17, 2016

**Statement of Issue:**

**THIS ITEM (#21) WAS TABLED ON MAY 2, 2016, SO THAT THE COUNTY ATTORNEY COULD REACH OUT TO FOUR RIVERS TO SEEK CLARIFICATION OF THEIR REQUEST.**

**Recommended Action:**

**Fiscal Impact:**

**Budgeted Expense:**

**Submitted By:**

**Contact:**

**SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS**

**History, Facts & Issues:**

**Options:**

**Attachments:**

**CORRESPONDENCE TO/FROM THE COUNTY ATTORNEY AND THE ATTORNEYS FOR FOUR RIVERS LAND & TIMBER.**

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

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

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

IN MEMORIAL OF  
KATHLEEN MCCARTHY BISHOP 1966-2013

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

May 10, 2016

VIA E-MAIL AND REGULAR MAIL

Mr. Dustin Hinkel  
County Administrator  
County Offices  
201 East Green Street  
Perry, Florida 32347

Re: 4Rivers request

Dear Dustin:

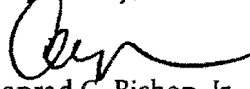
At the last regular meeting the Board had 2 questions with regard to the above.

I enclose a copy of my letter to Mr. Gary Hunter of May 3, 2016 and his response of May 6, 2016.

I request that this be put on the agenda for the May 17, 2016 meeting so I can explain this.

Thank you and I hope you are doing fine.

Respectfully,

  
Conrad C. Bishop, Jr.

CCB/kp

Cc: Hon. Annie Mae Murphy (via e-mail)  
Mr. Gary Hunter (via e-mail)

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

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

POST OFFICE BOX 167  
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PERRY, FLORIDA 32348

IN MEMORIAL OF  
KATHLEEN MCCARTHY BISHOP 1966-2013  
(950) 584-6113  
FAX (950) 584-2433

May 3, 2016

VIA E-MAIL AND REGULAR MAIL

Mr. Gary K. Hunter, Jr.  
Hopping Green & Sams  
Post Office Box 6526  
Tallahassee, Florida 32314  
[angelina@hgsllaw.com](mailto:angelina@hgsllaw.com)

Re: Four Rivers Land & Timber

Dear Gary:

I called you on May 3, 2016, but wasn't able to speak with you.

Your clients' request was on the County's agenda last night and was tabled. The Board had some questions:

1. In paragraph 2 (a) of the proposed Resolution, Map "H" was not attached and they had a question about the last sentence of (a) which reads: "The Owner and the County hereby agree that Map H may be further revised as part of each AIDA Incremental Development Order." This needs to be explained to the Board.
2. Why is the plan being called "Taylor County Master Development of Regional Impact"? The Board I think would not want it to be called that.
3. The Board needed to know if your client would pay for the advertisement and reimburse the County for my time.

I look forward to hearing from you and I hope you are doing fine.

Respectfully,

  
Conrad C. Bishop, Jr.

CCB/kp

C: Hon. Annie Mae Murphy (via e-mail)  
Mr. Dustin Hinkel (via e-mail)

## Joyce Read

---

**From:** Gary Hunter [GaryH@hgslaw.com]  
**Sent:** Friday, May 06, 2016 2:04 PM  
**To:** 'lawbishop@fairpoint.net'  
**Subject:** Foley Master DRI Modification  
**Attachments:** SKMBT\_C28016050313241.pdf

Conrad: I attempted to return your call today but you are in court. I am in receipt of your letter (attached) regarding the Board questions on the modification to the Master DRI Development Order. I address them in order below.

1. Regarding the Map H and the language referencing a subsequent ability to modify, your question is reasonable. Allow me to clarify. Map H is the same Map H originally approved by the BOCC. It is not proposed to change. The additional language only recognizes the ability to do that, which is the existing law in Chapter 380, Florida Statutes. Of course to do so requires going through the proper notifications and hearings before the BOCC (and in some cases depending on the nature of the change, a required further state review). So nothing substantive intended by that and any future change, if there are such, would follow the required statutory procedures.
2. We can rename to something that doesn't include "Taylor County" in the title, if that is the County preference. Our goal was to offer regional identification, but we are flexible there.
3. Regarding publication costs for notice, yes, my client will reimburse (or advance) the costs of publication of legal notice. Can you let me know in advance what that would be?

I am happy to attend a BOCC meeting and address all of these issues or discuss with you directly, whichever you think is most productive and most respectful of BOCC time. I will await your reply. As always, thank you,

Gary K. Hunter, Jr.

119 South Monroe Street, Suite 300  
Tallahassee, FL 32301

850.425.2224 | [hgslaw.com](http://hgslaw.com) | [Attorney Bio](#)

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## Margaret Dunn

---

**From:** Gary Hunter <GaryH@hgslaw.com>  
**Sent:** Tuesday, May 10, 2016 2:59 PM  
**To:** 'The Bishop Law Firm'; Dustin Hinkel; 'Cindy Mock'  
**Subject:** RE: 4Rivers request

Thank you Conrad. As for the name, we will substitute "Four Rivers Master Development of Regional Impact." Please advise if you need any other information, or once the path forward to notice a proposed resolution is approved, let me know what we owe for the publication expense, and I will get you a check. Kind regards,

Gary K. Hunter, Jr.  
.....  
Hopping Green & Sams, P.A.

119 South Monroe Street, Suite 300  
Tallahassee, FL 32301

850.425.2224 | [hgslaw.com](http://hgslaw.com) | [Attorney Bio](#)

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**From:** The Bishop Law Firm [mailto:lawbishop@fairpoint.net]  
**Sent:** Tuesday, May 10, 2016 2:40 PM  
**To:** 'Dustin Hinkel'; 'Cindy Mock'; Gary Hunter  
**Subject:** 4Rivers request